

FEDERAL IDENTIFICATION NUMBER:
35-2168756

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:

LAURAMIE TWP REGIONAL SEWER DISTRIC

COUNTY:

TIPPECANOE COUNTY

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

ID: 79-8-38

(State Board of Accounts USE ONLY)

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, SEWAGE, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
- PART 12 - REPORT OF ACCOUNTS PAYABLE
- PART 13 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: PRESIDENT

PRINTED NAME OF OFFICIAL: WILLIAM EASTERBROOK

DATE SIGNED: _____

ADDRESS: 9024 YORKTOWN ST.

CITY: STOCKWELL

P.O. BOX 128

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 523-3342

ZIP: 47983-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT ID: 79-8-38

CASH UNITS ONLY

COUNTY: TIPPECANOE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
CASH CHANGE	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
PETTY CASH	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Total by Fund Type:	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00
Subtotal All Funds:	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$0.00	\$0.00

**CASH AND INVESTMENTS ON PART 4 ARE
0.00! MUST EQUAL ENDING CASH AND
INVESTMENTS ON THIS PAGE! PLEASE
CORRECT.**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT ID: 79-8-38

CASH UNITS ONLY

COUNTY: TIPPECANOE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$23,322.50	\$38,285.00	\$38,465.00	\$23,142.50	\$0.00	\$23,142.50
WASTEWATER UTILITY-DEBT RESERVE	\$15,601.92	\$3,900.48	\$0.00	\$19,502.40	\$0.00	\$19,502.40
WASTEWATER UTILITY-OPERATING	\$7,950.48	\$145,976.53	\$146,015.79	\$7,911.22	\$0.00	\$7,911.22
WATER UTILITY-CONSTRUCTION	\$10,722.09	\$0.00	\$4,741.00	\$5,981.09	\$0.00	\$5,981.09
Total by Fund Type:	\$57,596.99	\$188,162.01	\$189,221.79	\$56,537.21	\$0.00	\$56,537.21
<hr/>						
Subtotal All Funds:	\$57,596.99	\$188,162.01	\$189,221.79	\$56,537.21	\$0.00	\$56,537.21

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$42,185.48				
Transfers Out			\$42,185.48			
Net Receipts and Disbursements		\$145,976.53	\$147,036.31			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

PART 2 - RECEIPTS

UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT

FOR THE FISCAL YEAR ENDING 2008

COUNTY: TIPPECANOE COUNTY

<u>Title</u>	<u>Amount</u>
Fund:	
Total for:	\$0.00
	\$0.00
Total Receipts:	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 3 - DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 79-8-38 PAGE: 1

COUNTY: TIPPECANOE COUNTY
UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT

Fund:		\$0.00
TOTAL		\$0.00

TOTAL DISBURSEMENTS:		\$0.00
-----------------------------	--	---------------

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$125,085.61
	NO FUNCTION NEEDED	SEWAGE FEE	\$4,255.82
	NO FUNCTION NEEDED	OTHER REVENUE	\$1,612.10
	NO FUNCTION NEEDED	NET PROCEEDS FROM BORROWINGS	\$15,000.00
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$23.00
Fund Total:			\$145,976.53
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$38,285.00
Fund Total:			\$38,285.00
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$3,900.48
Fund Total:			\$3,900.48
Total REVENUES:			\$188,162.01

EXPENDITURES

WATER UTILITY-CONSTRUCTION	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$971.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$500.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$500.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$2,770.00
Expense Category Total:			\$4,741.00
Fund Total:			\$4,741.00
WASTEWATER UTILITY-OPERATING	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	OFFICE SUPPLIES	\$134.98
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	MATERIALS AND SUPPLIES	\$1,325.96
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	MATERIALS AND SUPPLIES	\$18,558.91
Expense Category Total:			\$20,019.85
	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$3,014.18
	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$9,637.61
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$554.08
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$527.08
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$527.08
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$554.08
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$180.00
	GENERAL CATEGORIES	CUSTOMER RECORDS AND COLLECTION	\$205.90
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$120.94
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$652.94
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$361.93
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$2,050.00

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	OFFICE SUPPLIES	\$119.03
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$440.97
	GENERAL CATEGORIES	FUEL FOR POWER PRODUCTION	\$637.56
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$159.81
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$400.00
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$82.00
	GENERAL CATEGORIES	GENERATION EXPENSE	\$411.77
	GENERAL CATEGORIES	STATION EXPENSE	\$434.40
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-ACCOUNTING	\$2,722.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-LEGAL	\$41.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$1,700.00
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$3,537.00
	GENERAL CATEGORIES	INSURANCE-WORKMANS COMP	\$347.00
	GENERAL CATEGORIES	RENTAL OF BULDING/REAL PROPERTY	\$1,200.00
	GENERAL CATEGORIES	RENTAL OF EQUIPMENT	\$421.16
	GENERAL CATEGORIES	TAXES	\$596.03
	GENERAL CATEGORIES	TAXES	\$920.36
	GENERAL CATEGORIES	TAXES	\$4,643.56
	GENERAL CATEGORIES	MISCELLANEOUS	\$63.70
	GENERAL CATEGORIES	MISCELLANEOUS	\$1,672.52
GENERAL CATEGORIES	MISCELLANEOUS	\$22.04	
GENERAL CATEGORIES	MISCELLANEOUS	\$750.00	
GENERAL CATEGORIES	MISCELLANEOUS	\$41.29	
GENERAL CATEGORIES	MISCELLANEOUS	\$11.52	
GENERAL CATEGORIES	MISCELLANEOUS	\$26.61	
Expense Category Total:			\$39,787.15
	COLLECTION SYSTEM-OPERATIONS	ELECTRIC EXPENSE	\$13,312.80
	COLLECTION SYSTEM-OPERATIONS	CONTRACTUAL SERVICES-TESTING	\$24,000.00
Expense Category Total:			\$37,312.80
	COLLECTION SYSTEM-MAINTENANCE	SLUDGE REMOVAL EXPENSE	\$6,294.20
	COLLECTION SYSTEM-MAINTENANCE	MATERIALS AND SUPPLIES	\$294.31
Expense Category Total:			\$6,588.51
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$3,900.48
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$38,285.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$90.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$32.00
Expense Category Total:			\$42,307.48
Fund Total:			\$146,015.79
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$8,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$30,465.00
Expense Category Total:			\$38,465.00

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LAURAMIE TWP REGIONAL SEWER DISTRICT ID: 79-8-38
COUNTY: TIPPECANOE COUNTY

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

PAGE: 3

Fund Total:

\$38,465.00

Total EXPENDITURES:

\$189,221.79

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		SEWER OPERATING ACCOUNT	194530	\$0.00			\$50,556.12
		CONSTRUCTION ACCOUNT	175366	\$0.00			\$5,981.09
		PETTY CASH	NONE	\$0.00			\$100.00
		CHANGE FUND	NONE	\$0.00			\$150.00

Total CASH: **\$56,787.21**

Total Cash and Investments: **\$56,787.21**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$681,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$8,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$673,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$30,465.00

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT ID: 79-8-38

COUNTY: TIPPECANOE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
10.769	RURAL DEVELOPMENT GRANT	FEDERAL	\$1,509,000.00	WASTEWATER UTILITY-OPERATING	\$0.00	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT ID: 79-8-38

COUNTY: TIPPECANOE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
INDIANA SDWWAF GRANT	LAURAMIE TWSP REGIONAL SEWER DISTRI	STATE BUDGET AGENCY	\$750,000.00	WASTEWATER UTILITY-OPERATING	\$0.00	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: TIPPECANOE COUNTY
UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT

ID: 79-8-38
PAGE: 1

	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$2,920,606.87
<u>ADDITIONS:</u>	
LAND	\$1,000.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$230,000.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$231,000.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$3,151,606.87</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT ID: 79-8-38

COUNTY: TIPPECANOE COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ACCOUNTS RECEIVABLE:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 12 - REPORT OF ACCOUNTS PAYABLE
UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRIC
FOR THE FISCAL YEAR ENDING 2008

ID: 79-8-38
COUNTY: TIPPECANOE COUNTY

PAGE: 1

Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
TOTAL FOR ALL FUNDS:		<u>\$0.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAURAMIE TWP REGIONAL SEWER DISTRICT ID: 79-8-38

COUNTY: TIPPECANOE COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------