FEDERAL IDENTIFICATION NUMBER:
35-2104081

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

UNIT NAME:
PIGEON TWP REGIONAL SEWER DISTRICT

COUNTY:
WARRICK COUNTY

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

ID: 87-8-22
(State Board of Accounts USE ONLY)

'ENTS:

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: TREASURER
PRINTED NAME OF OFFICIAL: MICHAEL MOESNER DATE SIGNED: _____
ADDRESS: PO BOX 116 CITY: TENNYSON
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 567-8816 ZIP: 47637-0116

*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: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22

CASH UNITS ONLY COUNTY: WARRICK COUNTY

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

FOR THE FISCAL YEAR ENDING

Funds	Beginning Cash Fund Balances 01/01/	Receipts	Disbursements	Ending Cash Fund Balances 12/31/	Investments at 12/31/	Total Cash and Investments at 12/31/
Section I						
FUND TYPE:						
		$0.00	$0.00			$0.00
Total by Fund Type:	**$0.00**	**$0.00**	**$0.00**			**$0.00**
Subtotal All Funds:	**$0.00**	**$0.00**	**$0.00**			**$0.00**
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: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22

CASH UNITS ONLY COUNTY: WARRICK COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

Funds **Section I**	Beginning Cash Fund Balances 01/01/2008	2008 Receipts	2008 Disbursements	Ending Cash Fund Balances 12/31/2008	Investments at 12/31/2008	Total Cash and Investments at 12/31/2008
FUND TYPE: ENTERPRISE						
606 WASTEWATER UTILITY-OPERATING	$76,293.34	$72,508.46	$72,513.18	$76,288.62	$0.00	$76,288.62
Total by Fund Type:	**$76,293.34**	**$72,508.46**	**$72,513.18**	**$76,288.62**	**$0.00**	**$76,288.62**
Subtotal All Funds:	**$76,293.34**	**$72,508.46**	**$72,513.18**	**$76,288.62**	**$0.00**	**$76,288.62**

Section II

Less:		
Investment Sales	$0.00	
Investment Purchases		$0.00
Transfers In	$0.00	
Transfers Out		$0.00
Net Receipts and Disbursements	$72,508.46	$72,513.18

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 ID: 87-8-22 PAGE: 1

UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT

PART 2 - RECEIPTS COUNTY: WARRICK COUNTY

FOR THE FISCAL YEAR ENDING 2008

Title	Amount
Fund:	
Total for:	**$0.00**
	$0.00
Total Receipts:	**$0.00**

(SDAR-1) ANNUAL FINANCIAL REPORT ID: 87-8-22 PAGE: 1

PART 3 - DISBURSEMENTS COUNTY: WARRICK COUNTY

FOR THE FISCAL YEAR ENDING 2008 UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT

Fund:	
	$0.00
TOTAL	**$0.00**
TOTAL DISBURSEMENTS:	**$0.00**

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22
COUNTY: WARRICK COUNTY

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606990 MISC. SERVICE REVENUES	$9,620.14
	CUSTOMER ACCOUNTS	606441 METERED-RESIDENTIAL	$61,066.09
	CUSTOMER ACCOUNTS	606446 OTHER REVENUE	$1,500.00
	GENERAL CATEGORIES	606690 INTEREST EARNED	$322.23
Fund Total:			$72,508.46
Total REVENUES:			$72,508.46

EXPENDITURES

	GENERAL CATEGORIES	606001351 PURCHASED POWER	$12,471.57
	GENERAL CATEGORIES	606001230 MATERIALS AND SUPPLIES	$2,958.50
	GENERAL CATEGORIES	606001320 TRANSPORTATION EXPENSE	$495.00
	GENERAL CATEGORIES	606001340 INSURANCE-GENERAL LIABILITY	$2,198.00
	GENERAL CATEGORIES	606001360 RENTS	$240.00
	GENERAL CATEGORIES	606001590 MISCELLANEOUS	$2,972.60
Expense Category Total:			$21,335.67
	ADMINISTRATION AND GENERAL	606001312 CONTRACTUAL SERVICES-PROFESSIONAL	$51,177.51
Expense Category Total:			$51,177.51
Fund Total:			$72,513.18
Total EXPENDITURES:			$72,513.18

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22
COUNTY: WARRICK COUNTY

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		CHECKING ACCOUNT	XXXXX5596	$0.00			$76,288.62
Total CASH:							**$76,288.62**
Total Cash and Investments:							**$76,288.62**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22
COUNTY: WARRICK COUNTY

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)	
PRINCIPAL ISSUED DURING YEAR	
PRINCIPAL RETIRED DURING YEAR	
OUTSTANDING 12-31- (ENDING YEAR)	
INTEREST PAID DURING (FULL YEAR)	

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: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22

COUNTY: WARRICK COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2008

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22

COUNTY: WARRICK COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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

COUNTY: WARRICK COUNTY
UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT

ID: 87-8-22

	606 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	$2,145,000.00
ADDITIONS:	
LAND	$0.00
INFRASTRUCTURE	$0.00
BUILDINGS	$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	$0.00
MACHINERY AND EQUIPMENT	$0.00
CONSTRUCTION IN PROGRESS	$0.00
TOTAL ADDITIONS	$0.00
REDUCTIONS:	
LAND	$0.00
INFRASTRUCTURE	$0.00
BUILDINGS	$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	$0.00
MACHINERY AND EQUIPMENT	$0.00
CONSTRUCTION IN PROGRESS	$0.00
TOTAL REDUCTIONS	$0.00
BALANCE, DECEMBER 31	$2,145,000.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22

COUNTY: WARRICK COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

	TAXES RECEIVABLE	GRANTS RECEIVABLE	INTEREST RECEIVABLE	OTHER RECEIVABLES	TOTAL RECEIVABLES
	$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 ID: 87-8-22
PART 12 - REPORT OF ACCOUNTS PAYABLE COUNTY: WARRICK COUNTY
UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT
FOR THE FISCAL YEAR ENDING 2008 PAGE: 1

Fund Type:

Fund	Dept.	Amount
Total by Fund Type:		$0.00

TOTAL FOR ALL FUNDS: $0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIGEON TWP REGIONAL SEWER DISTRICT ID: 87-8-22

COUNTY: WARRICK COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

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FOR THE FISCAL YEAR ENDING 2008

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount