

FEDERAL IDENTIFICATION NUMBER:
35-1860837

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

UNIT NAME:
LAKE OF THE WOODS REGIONAL SEWER DI

COUNTY:
MARSHALL COUNTY

ID: 50-8-33
(State Board of Accounts USE ONLY)

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- 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: OFFICE MANAGER

PRINTED NAME OF OFFICIAL: CHRISTINE EGENLAUF

DATE SIGNED: _____

ADDRESS: P.O. BOX 455
3388 EAST SHORE DRIVE

CITY: BREMEN

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 546-2318

ZIP: 46506-0455

*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: LAKE OF THE WOODS REGIONAL SEWER DI ID: 50-8-33

CASH UNITS ONLY

COUNTY: MARSHALL 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						
6281 BEGINNING CASH FUND BALANCES 01/01/	\$398,454.39	\$0.00	\$0.00	\$398,454.39	\$0.00	\$398,454.39
6281 BOND_INTEREST 12/31/2008	\$332,194.92	\$0.00	\$0.00	\$332,194.92	\$0.00	\$332,194.92
6201 CASH BALANCE AT DECEMBER 31, 2008	\$6,868.39	\$0.00	\$0.00	\$6,868.39	\$0.00	\$6,868.39
CASH/INVEST. AT DEC. 31, 2008	\$665,063.31	\$0.00	\$0.00	\$665,063.31	\$0.00	\$665,063.31
6201 GENERAL	\$12,414.91	\$0.00	\$0.00	\$12,414.91	\$326,000.00	\$338,414.91
6281 INVESTMENTS AT DECEMBER 31, 2009	\$326,000.00	\$0.00	\$0.00	\$326,000.00	\$0.00	\$326,000.00
Total by Fund Type:	\$1,740,995.92	\$0.00	\$0.00	\$1,740,995.92	\$326,000.00	\$2,066,995.92

Subtotal All Funds:	\$1,740,995.92	\$0.00	\$0.00	\$1,740,995.92	\$326,000.00	\$2,066,995.92
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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 326000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE OF THE WOODS REGIONAL SEWER DI ID: 50-8-33

CASH UNITS ONLY

COUNTY: MARSHALL COUNTY

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

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
Section I						
FUND TYPE:						
Total by Fund Type:	\$0.00	\$0.00	\$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.

<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: 50-8-33 PAGE: 1

COUNTY: MARSHALL COUNTY
UNIT NAME: LAKE OF THE WOODS REGIONAL SEWER DI

Fund:		\$0.00
TOTAL		\$0.00

TOTAL DISBURSEMENTS:		\$0.00
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(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LAKE OF THE WOODS REGIONAL SEWER DI ID: 50-8-33
COUNTY: MARSHALL COUNTY

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

PAGE: 1

Fund Name	Expense Category	Account Title	Amount
Expense Category Total:			\$0.00
Fund Total:			\$0.00
			\$0.00

INVESTMENTS

<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>
10/10/2008	6201 GENERAL	CERTIFICATE OF DEPOSIT	46-0017277	\$100,000.00	10/10/2009	3.50	\$100,000.00
04/12/2008	6201 GENERAL	CERTIFICATE OF DEPOSIT	46-0017350	\$100,000.00	04/12/2009	2.80	\$100,000.00
06/12/2008	6201 GENERAL	CERTIFICATE OF DEPOSIT	46-00045898	\$0.00	06/12/2009	3.15	\$126,000.00

Total by Fund: **\$326,000.00**

Total INVESTMENTS: **\$326,000.00**

Total Cash and Investments: **\$326,000.00**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,044,999.35
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$166,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$878,999.35
INTEREST PAID DURING 2008 (FULL YEAR)	\$19,239.98

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: LAKE OF THE WOODS REGIONAL SEWER DI ID: 50-8-33

COUNTY: MARSHALL 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>
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(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE OF THE WOODS REGIONAL SEWER DI ID: 50-8-33

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

COUNTY: MARSHALL COUNTY
UNIT NAME: LAKE OF THE WOODS REGIONAL SEWER DI

ID: 50-8-33
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE OF THE WOODS REGIONAL SEWER DI ID: 50-8-33

COUNTY: MARSHALL 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>
6201 GENERAL	\$0.00	\$0.00	\$28,866.65	\$324,824.01	\$353,690.66
TOTAL ACCOUNTS RECEIVABLE:	\$0.00	\$0.00	\$28,866.65	\$324,824.01	\$353,690.66

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

ID: 50-8-33
COUNTY: MARSHALL COUNTY

PAGE: 1

Fund Type:

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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE OF THE WOODS REGIONAL SEWER DI ID: 50-8-33

COUNTY: MARSHALL 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>
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