

FEDERAL IDENTIFICATION NUMBER:
35-1960976

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

UNIT NAME:
LAKE LEMON CONSERVANCY DISTRICT

COUNTY:
MONROE COUNTY

ID: 53-7-55
(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 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, SEWAGE, TRASH COLLECTION
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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/DIRECTOR

PRINTED NAME OF OFFICIAL: DENNIS FRIESEL

DATE SIGNED: _____

ADDRESS: 8819 E SOUTH SHORE DR.

CITY: UNIONVILLE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 332-1746

ZIP: 47468-0000

*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: LAKE LEMON CONSERVANCY DISTRICT ID: 53-7-55

CASH UNITS ONLY

COUNTY: MONROE 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	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
GENERAL	\$28,665.18	\$319,206.17	\$321,473.60	\$26,397.75	\$81,100.01	\$107,497.76
PETTY CASH	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
Total by Fund Type:	\$28,965.18	\$319,206.17	\$321,473.60	\$26,697.75	\$81,100.01	\$107,797.76
FUND TYPE: SPECIAL REVENUE						
RAINY DAY	\$50,641.03	\$3,223.13	\$0.00	\$53,864.16	\$0.00	\$53,864.16
STATE GRANT	\$40,000.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$90,641.03	\$3,223.13	\$40,000.00	\$53,864.16	\$0.00	\$53,864.16

Subtotal All Funds:	\$119,606.21	\$322,429.30	\$361,473.60	\$80,561.91	\$81,100.01	\$161,661.92
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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	\$322,429.30	\$361,473.60

CASH AND INVESTMENTS ON PART 4 ARE 81100.01! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE LEMON CONSERVANCY DISTRICT ID: 53-7-55

CASH UNITS ONLY

COUNTY: MONROE 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:						
		\$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.

	<u>Title</u>	<u>Amount</u>
Fund:	<u>GENERAL</u>	
4050	GENERAL PROPERTY TAXES	\$114,117.26
4040	GENERAL PROPERTY TAXES	\$10,000.00
	Total for: TAXES	\$124,117.26
4000	PERMITS, OTHER	\$98,853.50
4010	PERMITS, OTHER	\$15,821.00
	Total for: LICENSES AND PERMITS	\$114,674.50
4060	INTEREST EARNED	\$5,070.11
4070	CONTRIBUTIONS AND DONATIONS	\$10,718.30
	Total for: MISCELLANEOUS	\$15,788.41
4020	OTHER FINANCING SOURCES	\$13,750.00
4030	OTHER FINANCING SOURCES	\$24,980.00
4080	OTHER FINANCING SOURCES	\$725.00
4090	OTHER FINANCING SOURCES	\$2,250.00
4100	OTHER FINANCING SOURCES	\$22,871.00
4120	OTHER FINANCING SOURCES	\$50.00
	Total for: OTHER FINANCING SOURCES	\$64,626.00
	TOTAL RECEIPTS FOR GENERAL	\$319,206.17
Fund:	<u>RAINY DAY</u>	
	INTEREST EARNED	\$3,223.13
	Total for: MISCELLANEOUS	\$3,223.13
	TOTAL RECEIPTS FOR RAINY DAY	\$3,223.13
	Total Receipts:	\$322,429.30

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

ID: 53-7-55 PAGE: 1
COUNTY: MONROE COUNTY
UNIT NAME: LAKE LEMON CONSERVANCY DISTRICT

Fund:	GENERAL		
	PERSONAL SERVICES		\$102,313.03
	SUPPLIES		\$13,982.99
	OTHER SERVICES AND CHARGES		\$199,096.10
	CAPITAL OUTLAY		\$6,081.48
	TOTAL		\$321,473.60

Fund:	STATE GRANT		
	OTHER DISBURSEMENTS		\$40,000.00
	TOTAL		\$40,000.00

TOTAL DISBURSEMENTS:			\$361,473.60
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(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LAKE LEMON CONSERVANCY DISTRICT
COUNTY: MONROE COUNTY

ID: 53-7-55

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

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

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>
		MONROE CO. BANK CHECKING	GENERAL FUND	\$0.00			\$39,867.62
		PETTY CASH	CHECKING	\$0.00			\$100.00
		CHANGE FUND	PETTY CASH	\$0.00			\$200.00
			CHANGE FUND	\$0.00			\$200.00

Total CASH: **\$40,167.62**

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>
01/01/2008	GENERAL	CERTIFICATE OF DEPOSIT	C.D. #1004072	\$80,492.39	12/31/2008	2.20	\$81,100.01

Total by Fund: **\$81,100.01**

Total INVESTMENTS: **\$81,100.01**

Total Cash and Investments: **\$121,267.63**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER LONG TERM DEBT

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$125,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$125,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$6,146.59

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 LEMON CONSERVANCY DISTRICT

ID: 53-7-55

COUNTY: MONROE 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 LEMON CONSERVANCY DISTRICT ID: 53-7-55

COUNTY: MONROE 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>
IDNR, LARE	SEDIMENTATION REMOVAL	IDNR	\$40,000.00	GENERAL	\$40,000.00	\$40,000.00

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

COUNTY: MONROE COUNTY
UNIT NAME: LAKE LEMON CONSERVANCY DISTRICT

ID: 53-7-55
PAGE: 1

GENERAL

BALANCE, JANUARY 1	<u>\$35,852.91</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$17,138.66
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$17,138.66</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$12,138.66
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$12,138.66</u>
BALANCE, DECEMBER 31	<u>\$40,852.91</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAKE LEMON CONSERVANCY DISTRICT

ID: 53-7-55

COUNTY: MONROE 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>
GENERAL	\$377,882.74	\$0.00	\$0.00	\$0.00	\$377,882.74
TOTAL ACCOUNTS RECEIVABLE:	\$377,882.74	\$0.00	\$0.00	\$0.00	\$377,882.74

(SDAR-1) ANNUAL FINANCIAL REPORT
PART 12 - REPORT OF ACCOUNTS PAYABLE
UNIT NAME: LAKE LEMON CONSERVANCY DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 53-7-55
COUNTY: MONROE 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: LAKE LEMON CONSERVANCY DISTRICT

ID: 53-7-55

COUNTY: MONROE 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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