

FEDERAL IDENTIFICATION NUMBER:

35-1598669

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

UNIT NAME:

LITTLE RACCOON REGIONAL WASTE DISTR

COUNTY:

MONTGOMERY COUNTY

ID:

54-8-29

(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

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: _____

PRINTED NAME OF OFFICIAL: OGDEN BROWN

ADDRESS: PO BOX 14

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 435-3574

TITLE: TREASURER

DATE SIGNED: _____

CITY: WAVELAND

ZIP: 47989-0000

*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: LITTLE RACCOON REGIONAL WASTE DISTR ID: 54-8-29

CASH UNITS ONLY

COUNTY: MONTGOMERY COUNTY

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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON REGIONAL WASTE DISTR ID: 54-8-29

CASH UNITS ONLY

COUNTY: MONTGOMERY 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	\$82,629.81	\$13,326.92	\$4,584.50	\$91,372.23	\$36,000.00	\$127,372.23
UTILITY-DEPREC/IMPROVE						
WASTEWATER UTILITY-OPERATING	\$45,474.87	\$136,511.18	\$135,056.96	\$46,929.09	\$0.00	\$46,929.09
WASTEWATER UTILITY-OTHER #1	\$93,933.59	\$36,460.58	\$16,317.71	\$114,076.46	\$163,000.00	\$277,076.46
WASTEWATER UTILITY-OTHER #2	\$7,862.25	\$6,000.00	\$8,765.00	\$5,097.25	\$0.00	\$5,097.25
Total by Fund Type:	\$229,900.52	\$192,298.68	\$164,724.17	\$257,475.03	\$199,000.00	\$456,475.03
<hr/>						
Subtotal All Funds:	\$229,900.52	\$192,298.68	\$164,724.17	\$257,475.03	\$199,000.00	\$456,475.03

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$44,898.96				
Transfers Out				\$44,898.96		
Net Receipts and Disbursements		\$147,399.72		\$119,825.21		

**CASH AND INVESTMENTS ON PART 4 ARE
199000.00! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

UNIT NAME: LITTLE RACCOON REGIONAL WASTE DISTR

PART 2 - RECEIPTS

COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<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: 54-8-29 PAGE: 1

COUNTY: MONTGOMERY COUNTY
UNIT NAME: LITTLE RACCOON REGIONAL WASTE DISTR

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 Fund Total:	NO FUNCTION NEEDED	SEWAGE FEE	\$136,511.18 \$136,511.18
WASTEWATER UTILITY-DEPREC/IMPROVE Fund Total:	ADMINISTRATION AND GENERAL NO FUNCTION NEEDED	INTEREST EARNED TRANSFER OF FUNDS-OTHER	\$2,712.92 \$10,614.00 \$13,326.92
WASTEWATER UTILITY-OTHER #1 Fund Total:	COLLECTION SYSTEM-OPERATIONS NO FUNCTION NEEDED	INTEREST EARNED TRANSFER OF FUNDS-OTHER	\$8,175.62 \$28,284.96 \$36,460.58
WASTEWATER UTILITY-OTHER #2 Fund Total:	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$6,000.00 \$6,000.00
Total REVENUES:			\$192,298.68

EXPENDITURES

WASTEWATER UTILITY-OPERATING Expense Category Total:	ADMINISTRATION AND GENERAL	ACCOUNTING AND COLLECTION LABOR	\$90,158.00 \$90,158.00
Expense Category Total:	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$44,898.96 \$44,898.96
Fund Total:			\$135,056.96
WASTEWATER UTILITY-DEPREC/IMPROVE Expense Category Total:	NO FUNCTION NEEDED	EQUIPMENT	\$4,584.50 \$4,584.50
Fund Total:			\$4,584.50
WASTEWATER UTILITY-OTHER #1 Expense Category Total:	NO FUNCTION NEEDED	EQUIPMENT	\$16,317.71 \$16,317.71
Fund Total:			\$16,317.71
WASTEWATER UTILITY-OTHER #2 Expense Category Total:	PUMPING-MAINTENANCE	SLUDGE REMOVAL EXPENSE	\$8,765.00 \$8,765.00
Fund Total:			\$8,765.00
Total EXPENDITURES:			\$164,724.17

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>
		RR CHECKING	XX1182	\$0.00			\$114,076.46
		IMP CHECKING	XX1174	\$0.00			\$91,372.23
		CO CHECKING	XX9546	\$0.00			\$46,929.09
		TP CHECKING	XX9546	\$0.00			\$5,097.25

Total CASH: **\$257,475.03**

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>
11/26/1993	WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	23045	\$8,000.00	11/26/2013	3.50	\$8,000.00
06/20/1995	WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	26039	\$10,000.00	06/20/2009	2.48	\$10,000.00
01/25/1997	WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	35343	\$5,000.00	07/25/2009	2.18	\$5,000.00
09/05/2007	WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	106763	\$3,000.00	09/05/2009	3.05	\$3,000.00
01/25/1997	WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	130000029	\$5,000.00	01/25/2012	4.78	\$5,000.00
01/25/1997	WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	130000028	\$5,000.00	01/25/2012	2.85	\$5,000.00

Total by Fund: **\$36,000.00**

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>
11/26/1993	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	23046	\$11,000.00	11/26/2009	3.65	\$11,000.00
11/26/1993	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	23047	\$20,000.00	11/26/2011	3.16	\$20,000.00
11/26/1993	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	23048	\$11,000.00	11/26/2009	4.18	\$11,000.00
06/20/1995	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	26036	\$25,000.00	06/20/2011	4.28	\$25,000.00
06/20/1995	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	26037	\$10,000.00	06/20/2009	4.57	\$10,000.00
06/20/1995	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	26038	\$7,500.00	06/20/2009	2.62	\$7,500.00
06/20/1995	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	26040	\$7,500.00	06/20/2010	2.72	\$7,500.00
01/25/1997	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	35351	\$60,000.00	07/25/2009	4.00	\$60,000.00
08/24/2007	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	105597	\$11,000.00	08/24/2009	2.62	\$11,000.00
Total by Fund:							\$163,000.00
Total INVESTMENTS:							\$199,000.00
Total Cash and Investments:							\$456,475.03

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON REGIONAL WASTE DISTR ID: 54-8-29
COUNTY: MONTGOMERY COUNTY

PAGE: 1

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: LITTLE RACCOON REGIONAL WASTE DISTR ID: 54-8-29

COUNTY: MONTGOMERY 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON REGIONAL WASTE DISTR ID: 54-8-29

COUNTY: MONTGOMERY 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

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

COUNTY: MONTGOMERY COUNTY
 UNIT NAME: LITTLE RACCOON REGIONAL WASTE DISTR

ID: 54-8-29
 PAGE: 1

	WASTEWATER UTILITY-OPERATING	WASTEWATER UTILITY-DEPREC/IMPRO VE	WASTEWATER UTILITY-OTHER #1
BALANCE, JANUARY 1	\$113,757.00	\$3,641,690.97	\$137,909.20
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$4,584.50	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$12,128.60
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$4,584.50</u>	<u>\$12,128.60</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$1,137.13
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,137.13</u>
BALANCE, DECEMBER 31	<u>\$113,757.00</u>	<u>\$3,646,275.47</u>	<u>\$148,900.67</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LITTLE RACCOON REGIONAL WASTE DISTR ID: 54-8-29

COUNTY: MONTGOMERY 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: LITTLE RACCOON REGIONAL WASTE DISTR
FOR THE FISCAL YEAR ENDING 2008

ID: 54-8-29
COUNTY: MONTGOMERY 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: LITTLE RACCOON REGIONAL WASTE DISTR ID: 54-8-29

COUNTY: MONTGOMERY 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------