

FEDERAL IDENTIFICATION NUMBER:
43-2074309

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

UNIT NAME:

ELKHART CO REGIONAL SEWER DISTRICT

COUNTY:

ELKHART COUNTY

ID: 20-8-47

(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

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: _____

PRINTED NAME OF OFFICIAL: KRISTINE KRUEGER

ADDRESS: 117 NORTH SECOND STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 535-6746

TITLE: PROJECT COORDINATOR

DATE SIGNED: _____

CITY: GOSHEN

ZIP: 46526-0000

*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: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47

CASH UNITS ONLY

COUNTY: ELKHART 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						
103 CUSTOMER BILLING	\$43,099.19	\$0.00	\$148,282.60	\$-105,183.41	\$0.00	\$-105,183.41
101 GENERAL	\$209,685.33	\$554,522.92	\$784,624.65	\$-20,416.40	\$0.00	\$-20,416.40
102 RESERVE	\$226,136.10	\$0.00	\$0.00	\$226,136.10	\$0.00	\$226,136.10
Total by Fund Type:	\$478,920.62	\$554,522.92	\$932,907.25	\$100,536.29	\$0.00	\$100,536.29
<hr/>						
Subtotal All Funds:	\$478,920.62	\$554,522.92	\$932,907.25	\$100,536.29	\$0.00	\$100,536.29

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$554,522.92	\$932,907.25

**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: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47

CASH UNITS ONLY

COUNTY: ELKHART 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>101 GENERAL</u>	
101	PERMITS, OTHER	\$3,500.00
	Total for: LICENSES AND PERMITS	\$3,500.00
408	FEDERAL GRANTS-OTHER	\$247,652.00
408	STATE GRANTS-OTHER	\$154,329.48
	Total for: INTERGOVERNMENTAL	\$401,981.48
103	SEWAGE FEES	\$133,517.74
	Total for: CHARGES FOR SERVICES	\$133,517.74
102	INTEREST EARNED	\$2,012.94
101	MISCELLANEOUS REVENUE-OTHER	\$13,510.76
	Total for: MISCELLANEOUS	\$15,523.70
	TOTAL RECEIPTS FOR 101 GENERAL	\$554,522.92
	Total Receipts:	\$554,522.92

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

ID: 20-8-47 PAGE: 1

COUNTY: ELKHART COUNTY
UNIT NAME: ELKHART CO REGIONAL SEWER DISTRICT

Fund:	101 GENERAL		
		OTHER SERVICES AND CHARGES	\$99,646.80
		OTHER DISBURSEMENTS	\$684,977.85
	TOTAL		\$784,624.65

Fund:	103 CUSTOMER BILLING		
		OTHER SERVICES AND CHARGES	\$79,764.66
		OTHER DISBURSEMENTS	\$68,517.94
	TOTAL		\$148,282.60

TOTAL DISBURSEMENTS:			\$932,907.25
-----------------------------	--	--	---------------------

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47
COUNTY: ELKHART 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

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>
		INCOME:PERMITS/LIENS	101	\$0.00			\$17,010.76
		INTERGOV 408	101	\$0.00			\$401,981.48
		INTEREST EARNED	102	\$0.00			\$2,012.94
		CUSTOMER BILLING	103	\$0.00			\$133,517.74
		INTERGOV: RURAL DEVELOPME	408	\$0.00			\$247,652.00
		INTERGOV: OCRA	408	\$0.00			\$154,329.48

Total CASH: **\$956,504.40**

Total Cash and Investments: **\$956,504.40**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47
COUNTY: ELKHART 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: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47

COUNTY: ELKHART 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>
10.760	WATER_WASTE DISPOSAL FOR RURAL AGRICULTURE CO	US DEPARTMENT OF	\$1,639,000.00	101 GENERAL	\$247,652.00	\$247,652.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47

COUNTY: ELKHART 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>
CF-05-131	HEATON LAKE	OFFICE OF COMMUNITY _ RURAL AFFAIRS	\$500,000.00	101 GENERAL	\$154,329.48	\$154,329.48

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

COUNTY: ELKHART COUNTY
UNIT NAME: ELKHART CO REGIONAL SEWER DISTRICT

ID: 20-8-47
PAGE: 1

101 GENERAL

BALANCE, JANUARY 1	\$1,719,123.00
<u>ADDITIONS:</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 ADDITIONS	<u>\$0.00</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>\$1,719,123.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47

COUNTY: ELKHART 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>
101 GENERAL	\$0.00	\$401,981.48	\$2,012.94	\$150,528.50	\$554,522.92
TOTAL ACCOUNTS RECEIVABLE:	\$0.00	\$401,981.48	\$2,012.94	\$150,528.50	\$554,522.92

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

ID: 20-8-47
COUNTY: ELKHART COUNTY

PAGE: 1

Fund Type: GENERAL

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
101 GENERAL		\$784,624.65
103 CUSTOMER BILLING		\$148,282.60

Total by Fund Type: \$932,907.25

TOTAL FOR ALL FUNDS: \$932,907.25

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELKHART CO REGIONAL SEWER DISTRICT ID: 20-8-47

COUNTY: ELKHART 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------