

FEDERAL IDENTIFICATION NUMBER:
35-1713955

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

UNIT NAME:
TRI-LAKES REGIONAL SEWER DISTRICT

COUNTY:
WHITLEY COUNTY

ID: 92-8-26
(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 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
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- PART 10 - REPORT OF CAPITAL ASSETS
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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: DISTRICT ADMINISTRATOR

PRINTED NAME OF OFFICIAL: NEL MANN

DATE SIGNED: _____

ADDRESS: 5240 NORTH OLD 102

CITY: COLUMBIA CITY

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 691-2820

ZIP: 46725-0000

*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: TRI-LAKES REGIONAL SEWER DISTRICT

ID: 92-8-26

CASH UNITS ONLY

COUNTY: WHITLEY 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: TRI-LAKES REGIONAL SEWER DISTRICT ID: 92-8-26

CASH UNITS ONLY

COUNTY: WHITLEY 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						
200 WASTEWATER UTIL-BOND AND INTEREST	\$426,298.65	\$381,533.05	\$362,243.84	\$445,587.86	\$0.00	\$445,587.86
801 WASTEWATER UTILITY-DEPREC/IMPROVE	\$0.00	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00
100 WASTEWATER UTILITY-OPERATING	\$81,172.07	\$724,471.07	\$725,154.36	\$80,488.78	\$0.00	\$80,488.78
Total by Fund Type:	\$507,470.72	\$1,106,004.12	\$1,087,398.20	\$526,076.64	\$500,000.00	\$1,026,076.64
Subtotal All Funds:	\$507,470.72	\$1,106,004.12	\$1,087,398.20	\$526,076.64	\$500,000.00	\$1,026,076.64

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$373,500.00				
Transfers Out				\$373,500.00		
Net Receipts and Disbursements		\$732,504.12		\$713,898.20		

CASH AND INVESTMENTS ON PART 4 ARE 500000.00! 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: 92-8-26 PAGE: 1

COUNTY: WHITLEY COUNTY
UNIT NAME: TRI-LAKES REGIONAL SEWER DISTRICT

Fund:		\$0.00
TOTAL		\$0.00

TOTAL DISBURSEMENTS:		\$0.00
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PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount	
100 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	700 RECONNECT FEE	\$3,000.00	
	NO FUNCTION NEEDED	100 SEWAGE FEE	\$676,629.75	
	NO FUNCTION NEEDED	404 OTHER REVENUE	\$445.00	
	NO FUNCTION NEEDED	400 OTHER REVENUE	\$1,025.00	
	NO FUNCTION NEEDED	701 OTHER REVENUE	\$2,600.00	
	COLLECTION SYSTEM-OPERATIONS	600 SEWER CONNECTION FEES	\$13,275.00	
	COLLECTION SYSTEM-MAINTENANCE	101 SEWAGE FEE	\$5,450.38	
	ADMINISTRATION AND GENERAL	401 OTHER REVENUE	\$60.00	
	ADMINISTRATION AND GENERAL	402 OTHER REVENUE	\$493.00	
	ADMINISTRATION AND GENERAL	800 OTHER REVENUE	\$100.00	
	ADMINISTRATION AND GENERAL	403 OTHER REVENUE	\$1,333.54	
	GENERAL CATEGORIES	300 INTEREST EARNED	\$20,059.40	
	Fund Total:			\$724,471.07
	200 WASTEWATER UTIL-BOND AND INTEREST	GENERAL CATEGORIES	300 INTEREST EARNED	\$8,033.05
		GENERAL CATEGORIES	500 TRANSFER PER BOND ORDINANCE	\$373,500.00
Fund Total:			\$381,533.05	
Total REVENUES:			\$1,106,004.12	

EXPENDITURES

100 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	701 SALARIES AND WAGES-EMPLOYEES	\$46,114.28	
	GENERAL CATEGORIES	703 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$4,350.00	
	GENERAL CATEGORIES	SUPPLIES AND EXPENSE	\$101,020.02	
	GENERAL CATEGORIES	715 PURCHASED POWER	\$41,915.44	
	GENERAL CATEGORIES	72002 MATERIALS AND SUPPLIES	\$7,650.90	
	GENERAL CATEGORIES	71501 PURCHASED GAS	\$5,851.19	
	GENERAL CATEGORIES	709 CUSTOMER INSTALLATIONS	\$5,768.90	
	GENERAL CATEGORIES	70901 CUSTOMER INSTALLATIONS	\$90.00	
	GENERAL CATEGORIES	731 CONTRACTUAL SERVICES-ENGINEERING	\$2,500.00	
	GENERAL CATEGORIES	73103 CONTRACTUAL SERVICES-PROFESSIONAL	\$3,500.00	
	GENERAL CATEGORIES	732 CONTRACTUAL SERVICES-OTHER	\$132,000.00	
	GENERAL CATEGORIES	705 MISCELLANEOUS	\$303.63	
	Expense Category Total:			\$351,064.36
	GENERAL CATEGORIES	NO FUNCTION NEEDED	200 TRANSFERS PER BOND ORDINANCE	\$373,500.00
		NO FUNCTION NEEDED	710101 EQUIPMENT	\$590.00
Expense Category Total:			\$374,090.00	

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: TRI-LAKES REGIONAL SEWER DISTRICT
COUNTY: WHITLEY COUNTY

ID: 92-8-26

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

PAGE: 2

Fund Total:

\$725,154.36

Fund Name	Expense Category	Account Title	Amount
200 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	100 BONDS RETIRED (PRINCIPAL ONLY)	\$170,000.00
	NO FUNCTION NEEDED	100 INTEREST PAID ON BONDS AND LOANS	\$192,243.84
			\$362,243.84
			\$362,243.84
			\$1,087,398.20

Total EXPENDITURES:

\$1,087,398.20

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>
		CHECKING-STAR FINANCIAL	110-3844-8	\$0.00			\$31,781.06
		PREFERRED LIQUIDITY-STAR	411-3172-0	\$0.00			\$494,295.58

Total CASH: **\$526,076.64**

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>
05/05/2008	801 WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	19153746	\$500,000.00	05/05/2001	2.52	\$500,000.00

Total by Fund: **\$500,000.00**

Total INVESTMENTS: **\$500,000.00**

Total Cash and Investments: **\$1,026,076.64**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$4,525,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$170,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$4,355,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$192,243.84

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: TRI-LAKES REGIONAL SEWER DISTRICT

ID: 92-8-26

COUNTY: WHITLEY 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: TRI-LAKES REGIONAL SEWER DISTRICT

ID: 92-8-26

COUNTY: WHITLEY 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: WHITLEY COUNTY
UNIT NAME: TRI-LAKES REGIONAL SEWER DISTRICT

ID: 92-8-26
PAGE: 1

	100 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$14,038,805.40
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$5,768.90
MACHINERY AND EQUIPMENT	\$590.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$6,358.90</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$3,685.95
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$3,685.95</u>
BALANCE, DECEMBER 31	<u>\$14,041,478.35</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TRI-LAKES REGIONAL SEWER DISTRICT

ID: 92-8-26

COUNTY: WHITLEY 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: TRI-LAKES REGIONAL SEWER DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 92-8-26
COUNTY: WHITLEY 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: TRI-LAKES REGIONAL SEWER DISTRICT

ID: 92-8-26

COUNTY: WHITLEY 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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