

FEDERAL IDENTIFICATION NUMBER:

35-2041851

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET, ROOM E-418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

DISTRICT

NAME: LAKE SANTEE RWD

COUNTY: DECATUR

SPECIAL DISTRICT ANNUAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

SDAR (Revised 2007)

ID: 16-8-25
(State Board of Accounts USE ONLY)

FOR THE FISCAL YEAR THAT ENDED DECEMBER 31 2008

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENT REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, WASTEWATER, OTHER
- PART 5 - CASH AND INVESTMENTS AT DECEMBER 31, 2007
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS AND DISBURSEMENTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS AND DISBURSEMENTS
- PART 10 - REPORT ON CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE AND OTHER SHORT TERM RECEIVABLES
- PART 12 - REPORT OF ACCOUNTS PAYABLE AND OTHER SHORT TERM LIABILITIES
- PART 13 - REPORT ON FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL:

William L. McVay

TITLE:

PRESIDENT

PRINTED NAME OF OFFICIAL:

WILLIAM L. McVAY

DATE SIGNED:

ADDRESS:

13 SW WRENOW PARKWAY

CITY:

GREENSBURG

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM - 4:00 PM):

812 527-2943

EXT:

ZIP:

47240

*If the District, or the 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).

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES (INCLUDING UTILITY TYPE FUNDS)

		A	B	C	D	E	F	
34		Cash Balance	Receipts	Disbursements	Cash	Investments	Total Cash	
PART I: FUND	Code	January 1			Balance at	at	and Investments	Code
					December 31	December 31	at December 31	
General Fund	0101							0101
Donation	0401							0401
Riverboat Fund	0005							0005
Rainy Day Fund	0061							0061
Payroll	0300							0300
Water Utility - Operating	6503							6503
Water Utility - Bond and Interest	6580							6580
Water Utility - Depreciation	6508							6508
Water Utility - Customer Deposit	6509							6509
Water Utility - Construction	6504							6504
Water Utility - Improvement	6512							6512
Wastewater Utility - Operating	6201							6201
Wastewater Utility - Bond and Interest	6281							6281
Wastewater Utility - Depreciation	6202							6202
Wastewater Utility - Customer Deposit	6209							6209
Wastewater Utility - Construction	6203							6203
Wastewater Utility - Improvement	6208							6208
SUBTOTAL ALL FUNDS								
II. <LESS>								
INVESTMENT SALES	5500							5500
INVESTMENT PURCHASES	7000							7000
TRANSFERS IN	5206							5206
TRANSFERS OUT	6000							6000
OTHER								
NET RECEIPTS AND DISBURSEMENTS	9999							9999

A detailed Accounting of Receipts and Disbursements is on file in the Fiscal Officer's Office and may be reviewed during business hours.

PART 2 - RECEIPTS - ACTUAL RECEIPTS BY FUND - GOVERNMENTAL TYPE FUNDS ONLY (DO NOT INCLUDE UTILITY TYPE FUNDS IN THIS SECTION)

		General Fund	Donation Fund	Riverboat Fund	Rainy Day Fund	
Miscellaneous Revenue Items						
31	Code	0101	0401	0005	0061	Code
TAXES						
General Property Taxes	0100					0100
Special Benefits Tax (IC 14-33-7-13)	0215					0215
Exceptional Benefits Tax (IC 14-33-10)	0216					0216
Other Taxes	0200					0200
TOTAL TAXES						
LICENSES AND PERMITS						
Other Licenses and Permits						
Other Licenses and Permits						
TOTAL LICENSES AND PERMITS						
INTERGOVERNMENTAL REVENUE						
Financial Institutions Tax	0201					0201
Auto and Aircraft Excise Tax	0202					0202
CAGIT Certified Shares	0203					0203
CAGIT Property Tax Replacement Credit	0204					0204
County Option Income Tax (COIT)	0212					0212
Commercial Vehicle Excise Tax	0217					0217
Federal Aid - Water and Sewer - EPA	1108					1108
Federal Aid - Community Development	1109					1109
Other Federal Grants	1115					1115
State Grants - EPA and Health	1411					1411
State Grants - Other	1412					1412
Riverboat Revenue Sharing	1701					1701
Other (Specify)						
TOTAL INTERGOVERNMENTAL REVENUE						

PART 2 - RECEIPTS - ACTUAL RECEIPTS BY FUND

		General Fund	Donation Fund	Riverboat Fund	Rainy Day Fund	
Miscellaneous Revenue Items						
31	Code	0101	0401	0005	0061	Code
CHARGES FOR SERVICES						
Contractual Services	2705					2705
Charges for Services	2707					2707
Federal Reimbursement for Services	2708					2708
State Reimbursement for Services	2709					2709
County Reimbursement for Services	2710					2710
Fire Protection Contract	2206					2206
Other (Specify)						
TOTAL CHARGES FOR SERVICES						
FINES AND FORFEITS						
Fines and Fees	4100					4100
Other (Specify)						
TOTAL FINES AND FORFEITS						
MISCELLANEOUS REVENUE						
Interest Earned	6100					6100
Rental of Property	6200					6200
Sale of Property	5101					5101
Contributions and Gifts	6400					6400
Miscellaneous Revenue	6500					6500
Repair of Damages	2722					2722
Insurance Reimbursements	5103					5103
Refunds	5600					5600
Receipts From Sale of Bonds	5303					5303
Reimbursement	2711					2711
Adjustment	7200					7200
Other (Specify)						
TOTAL MISCELLANEOUS REVENUE						
TOTAL CASH RECEIPTS						
OTHER RECEIPTS						
Transfer of Funds	5206					5206
Sale of Investments	5500					5500
Temporary Loans	5401					5401
Other (Specify)						
TOTAL OTHER RECEIPTS						
TOTAL REVENUE (Total Cash Receipts						
Plus Other Receipts)	9999					9999

DISTRICT: LAKE Santee RWD
COUNTY: DECATUR
(REPORT IN DOLLARS AND CENTS)

I.D.: _____
(State Board of Accounts USE ONLY)

PART 2 - RECEIPTS - ACTUAL RECEIPTS BY FUND - GOVERNMENTAL TYPE FUNDS ONLY (DO NOT INCLUDE UTILITY TYPE FUNDS IN THIS SECTION)

		Payroll Fund	CONSTRUCTION Fund	Fund	Fund	
31	Code	0300				Code
Miscellaneous Revenue Items						
TAXES						
General Property Taxes	0100					0100
Special Benefits Tax (IC 14-33-7-13)	0215					0215
Exceptional Benefits Tax (IC 14-33-10)	0216					0216
Other Taxes	0200					0200
TOTAL TAXES						
LICENSES AND PERMITS						
Other Licenses and Permits						
Other Licenses and Permits						
TOTAL LICENSES AND PERMITS						
INTERGOVERNMENTAL REVENUE						
Financial Institutions Tax	0201					0201
Auto and Aircraft Excise Tax	0202					0202
CAGIT Certified Shares	0203					0203
CAGIT Property Tax Replacement Credit	0204					0204
County Option Income Tax (COIT)	0212					0212
Commercial Vehicle Excise Tax	0217					0217
Federal Aid - Water and Sewer - EPA	1108					1108
Federal Aid - Community Development	1109					1109
Other Federal Grants	1115		18,500.00			1115
State Grants - EPA and Health	1411					1411
State Grants - Other	1412					1412
Riverboat Revenue Sharing	1701					1701
Other (Specify)						
TOTAL INTERGOVERNMENTAL REVENUE						

PART 2 - RECEIPTS - ACTUAL RECEIPTS BY FUND

Miscellaneous Revenue Items	Code	Payroll Fund	Fund	Fund	Fund	Code
31		0300				
CHARGES FOR SERVICES						
Contractual Services	2705					2705
Charges for Services	2707					2707
Federal Reimbursement for Services	2708					2708
State Reimbursement for Services	2709					2709
County Reimbursement for Services	2710					2710
Fire Protection Contract	2206					2206
Other (Specify)						
TOTAL CHARGES FOR SERVICES						
FINES AND FORFEITS						
Fines and Fees	4100					4100
Other (Specify)						
TOTAL FINES AND FORFEITS						
MISCELLANEOUS REVENUE						
Interest Earned	6100					6100
Rental of Property	6200					6200
Sale of Property	5101					5101
Contributions and Gifts	6400					6400
Miscellaneous Revenue	6500					6500
Repair of Damages	2722					2722
Insurance Reimbursements	5103					5103
Refunds	5600					5600
Receipts From Sale of Bonds	5303					5303
Reimbursement	2711					2711
Adjustment	7200					7200
Other (Specify)						
TOTAL MISCELLANEOUS REVENUE						
TOTAL CASH RECEIPTS						
OTHER RECEIPTS						
Transfer of Funds	5206					5206
Sale of Investments	5500					5500
Temporary Loans	5401					5401
Other (Specify)						
TOTAL OTHER RECEIPTS						
TOTAL REVENUE (Total Cash Receipts						
Plus Other Receipts)	9999					9999

PART 3 - DISBURSEMENTS - ALL GOVERNMENTAL FUND TYPES (DO NOT INCLUDE UTILITY TYPE FUNDS IN THIS SECTION)

ALL FUNDS		General Fund	Donation Fund	Riverboat Fund	Rainy Day Fund	
32-	Code	0101	0401	0005	0061	Code
1. Personal Services	1000					1000
2. Supplies	2000					2000
3. Other Services and Charges	3000					3000
4. Capital Outlay	4000					4000
5. Other Disbursements	5000					5000
6. Transfers of Funds	6000					6000
7. Purchase of Investments	7000					7000
8. TOTAL EXPENDITURES	9999					9999
		Payroll Fund	Fund	Fund	Fund	
32-	Code	0300				Code
1. Personal Services	1000					1000
2. Supplies	2000					2000
3. Other Services and Charges	3000					3000
4. Capital Outlay	4000					4000
5. Other Disbursements	5000					5000
6. Transfers of Funds	6000					6000
7. Purchase of Investments	7000					7000
8. TOTAL EXPENDITURES	9999					9999

PART 3 - DISBURSEMENTS - ALL GOVERNMENTAL FUND TYPES (DO NOT INCLUDE UTILITY TYPE FUNDS IN THIS SECTION)

ALL FUNDS		Fund	Fund	Fund	Fund	
32-	Code					Code
1. Personal Services	1000					1000
2. Supplies	2000					2000
3. Other Services and Charges	3000					3000
4. Capital Outlay	4000					4000
5. Other Disbursements	5000					5000
6. Transfers of Funds	6000					6000
7. Purchase of Investments	7000					7000
8. TOTAL EXPENDITURES	9999					9999
		Fund	Fund	Fund	Fund	
32-	Code					Code
1. Personal Services	1000					1000
2. Supplies	2000					2000
3. Other Services and Charges	3000					3000
4. Capital Outlay	4000					4000
5. Other Disbursements	5000					5000
6. Transfers of Funds	6000					6000
7. Purchase of Investments	7000					7000
8. TOTAL EXPENDITURES	9999					9999

DISTRICT: LAKE Santee RWWD
 COUNTY: DECATUR
 (REPORT IN DOLLARS AND CENTS)

PART 4 - WATER UTILITY TYPE FUNDS - ACTUAL RECEIPTS AND DISBURSEMENTS BY FUND

RECEIPTS		Water Utility Operating Fund	Water Utility Bond and Interest Fund	Water Utility Depreciation Fund	Water Utility Customer Deposit Fund	
31-	Code	6503	6580	6508	6509	Code
General Property Taxes	0100					0100
Financial Institutions Tax	0201					0201
Auto and Aircraft Tax	0202					0202
Commercial Vehicle Excise Tax	0217					0217
Utility Collections	2719	✓				2719
Sale of Bonds (Principal Only)	5303					5303
Temporary Loans (Principal Only)	5401					5401
Interest Earned on Investments	6100					6100
Hydrant Rentals	2720					2720
Federal Aid	1108					1108
State Aid	1412					1412
Transfers Per Bond Ordinance	5204		✓			5204
Sale of Investments	5500					5500
Refunds	5600					5600
Miscellaneous Receipts	6500					6500
Transfers of Funds	5206					5206
Contributions						
TOTAL REVENUE	9999					9999
DISBURSEMENTS						
DISBURSEMENTS		Water Utility Operating Fund	Water Utility Bond and Interest Fund	Water Utility Depreciation Fund	Water Utility Customer Deposit Fund	
32-	Code	6503	6580	6508	6509	Code
Salaries	10100					10100
Operations	20100					20100
New Construction	40100					40100
Purchase of Equipment	40200					40200
Bonds Retired (Principal Only)	30100					30100
Temporary Loans (Principal Only)	30200					30200
Interest Paid on Bonds and Loans	30300					30300
Transfers Per Bond Ordinances	60100					60100
Purchase of Investments	70100					70100
Refunds	50100					50100
Other Disbursements	60200					60200
TOTAL DISBURSEMENTS	99999					99999

DISTRICT: LAKE SANTEE RWUD
COUNTY: DECATUR
(REPORT IN DOLLARS AND CENTS)

PART 4 - WATER UTILITY TYPE FUNDS - ACTUAL RECEIPTS AND DISBURSEMENTS BY FUND

RECEIPTS		Water Utility Construction Fund	Water Utility Improvement Fund	Fund	Fund	Code
31-	Code	6504	6512			
General Property Taxes	0100					0100
Financial Institutions Tax	0201					0201
Auto and Aircraft Tax	0202					0202
Commercial Vehicle Excise Tax	0217					0217
Utility Collections	2719	✓				2719
Sale of Bonds (Principal Only)	5303					5303
Temporary Loans (Principal Only)	5401					5401
Interest Earned on Investments	6100					6100
Hydrant Rentals	2720					2720
Federal Aid	1108					1108
State Aid	1412					1412
Transfers Per Bond Ordinance	5204		✓			5204
Sale of Investments	5500					5500
Refunds	5600					5600
Miscellaneous Receipts	6500					6500
Transfers of Funds	5206					5206
Contributions						
TOTAL REVENUE	9999	✓	✓			9999
DISBURSEMENTS		Water Utility Construction Fund	Water Utility Improvement Fund	Fund	Fund	Code
32-	Code	6504	6512			
Salaries	10100					10100
Operations	20100	✓				20100
New Construction	40100	✓				40100
Purchase of Equipment	40200					40200
Bonds Retired (Principal Only)	30100		✓			30100
Temporary Loans (Principal Only)	30200					30200
Interest Paid on Bonds and Loans	30300		✓			30300
Transfers Per Bond Ordinances	60100	✓				60100
Purchase of Investments	70100					70100
Refunds	50100					50100
Other Disbursements	60200					60200
TOTAL DISBURSEMENTS	99999	✓	✓			99999

PART 4 - WASTEWATER (SEWER) UTILITY TYPE FUNDS - ACTUAL RECEIPTS AND DISBURSEMENTS BY FUND

RECEIPTS		Wastewater Utility Operating Fund	Wastewater Utility Bond and Interest Fund	Wastewater Utility Depreciation Fund	Wastewater Utility Customer Deposit Fund	
31-	Code	6201	6281	6202	6209	Code
General Property Taxes	0100					0100
Financial Institutions Tax	0201					0201
Auto and Aircraft Tax	0202					0202
Utility Collections	2719	✓				2719
Sale of Bonds (Principal Only)	5303					5303
Temporary Loans (Principal Only)	5401					5401
Interest Earned on Investments	6100	✓				6100
Federal Aid	1108					1108
State Aid	1412					1412
Transfers Per Bond Ordinance	5204		✓			5204
Sale of Investments	5500					5500
Refunds	5600					5600
Miscellaneous Receipts	6500					6500
Transfers of Funds	5206					5206
Contributions						
TOTAL REVENUE	9999	✓	✓			9999
DISBURSEMENTS		Wastewater Utility Operating Fund	Wastewater Utility Bond and Interest Fund	Wastewater Utility Depreciation Fund	Wastewater Utility Customer Deposit Fund	
32-	Code	6201	6281	6202	6209	Code
Salaries	10100					10100
Operations	20100	✓				20100
New Construction	40100					40100
Purchase of Equipment	40200					40200
Bonds Retired (Principal Only)	30100		✓			30100
Temporary Loans (Principal Only)	30200					30200
Interest Paid on Bonds and Loans	30300		✓			30300
Transfers Per Bond Ordinances	60100	✓				60100
Purchase of Investments	70100					70100
Refunds	50100					50100
Other Disbursements	60200	✓				60200
TOTAL DISBURSEMENTS	99999	✓	✓			99999

DISTRICT: LAKE SANTEE (RWWD)
COUNTY: DECATUR
(REPORT IN DOLLARS AND CENTS)

PART 4 - WASTEWATER (SEWER) UTILITY TYPE FUNDS - ACTUAL RECEIPTS AND DISBURSEMENTS BY FUND

RECEIPTS		Wastewater Utility Construction Fund	Wastewater Utility Improvement Fund	DEBT SERVICE RESERVE Fund	Fund	
31-	Code	6203	6208			Code
General Property Taxes	0100					0100
Financial Institutions Tax	0201					0201
Auto and Aircraft Tax	0202					0202
Commercial Vehicle Excise Tax	0217					0217
Utility Collections	2719					2719
Sale of Bonds (Principal Only)	5303					5303
Temporary Loans (Principal Only)	5401					5401
Interest Earned on Investments	6100			/		6100
Federal Aid	1108					1108
State Aid	1412					1412
Transfers Per Bond Ordinance	5204			/		5204
Sale of Investments	5500			/		5500
Refunds	5600					5600
Miscellaneous Receipts	6500					6500
Transfers of Funds	5206		/			5206
Contributions						
TOTAL REVENUE	9999		/	/		9999
DISBURSEMENTS		Wastewater Utility Construction Fund	Wastewater Utility Improvement Fund	Fund	Fund	
32-	Code	6203	6208			Code
Salaries	10100					10100
Operations	20100					20100
New Construction	40100					40100
Purchase of Equipment	40200					40200
Bonds Retired (Principal Only)	30100					30100
Temporary Loans (Principal Only)	30200					30200
Interest Paid on Bonds and Loans	30300					30300
Transfers Per Bond Ordinances	60100					60100
Purchase of Investments	70100			/		70100
Refunds	50100					50100
Other Disbursements	60200					60200
TOTAL DISBURSEMENTS	99999		/	/		99999

PART 4 - OTHER UTILITY TYPE FUNDS - ACTUAL RECEIPTS AND DISBURSEMENTS BY FUND

RECEIPTS		Utility Operating Fund	Utility Bond and Interest Fund	Utility Depreciation Fund	Utility Customer Deposit Fund	
31-	Code					Code
General Property Taxes	0100					0100
Financial Institutions Tax	0201					0201
Auto and Aircraft Tax	0202					0202
Utility Collections	2719					2719
Sale of Bonds (Principal Only)	5303					5303
Temporary Loans (Principal Only)	5401					5401
Interest Earned on Investments	6100					6100
Federal Aid	1108					1108
State Aid	1412					1412
Transfers Per Bond Ordinance	5204					5204
Sale of Investments	5500					5500
Refunds	5600					5600
Miscellaneous Receipts	6500					6500
Transfers of Funds	5206					5206
Contributions						
TOTAL REVENUE	9999					9999
DISBURSEMENTS		Utility Operating Fund	Utility Bond and Interest Fund	Utility Depreciation Fund	Utility Customer Deposit Fund	
32-	Code					Code
Salaries	10100					10100
Operations	20100					20100
New Construction	40100					40100
Purchase of Equipment	40200					40200
Bonds Retired (Principal Only)	30100					30100
Temporary Loans (Principal Only)	30200					30200
Interest Paid on Bonds and Loans	30300					30300
Transfers Per Bond Ordinances	60100					60100
Purchase of Investments	70100					70100
Refunds	50100					50100
Other Disbursements	60200					60200
TOTAL DISBURSEMENTS	99999					99999

ANNUAL FINANCIAL REPORT - INDIANA
SDAR 2008

PART 5 - CASH AND INVESTMENTS AT DECEMBER 31, 2008

PART 5
I.D.: _____
(State Board of Accounts USE ONLY)

COUNTY: DECATUR

(REPORT IN DOLLARS AND CENTS)

PART 5 - CASH AND INVESTMENTS AT DECEMBER 31, 2008

PURCHASE DATE	FUND	Code	DESCRIPTION TYPE AND SERIAL NUMBER	MATURITY DATE	INTEREST RATE	PURCHASE COST
INVESTMENTS ON HAND DECEMBER 31, 2007:						
5-10-08	1295 BOND RESERVE		CD 6543260	6/10/09	2.99	15,537.78
5-10-08	1295 "		CD 6543261	6-10-09	2.99	15,537.78
12-18-08	1295 "		CD 9554038	1-18-10	3.50	15,000.00
5-10-08	1296 "		CD 6543263	6-10-09	2.99	31,075.56
5-10-08	1296 "		CD 6543264	6-10-09	2.99	31,075.56
11-18-08	1296		CD 9553843	1-10-09	3.00	20,623.63
12-18-08	1296		CD 9554037	1-17-10	3.50	65,000.00
7-13-05	1296		CD 76975907	12-30-09	4.25	12,000.00
TOTAL INVESTMENTS						\$ 205,986.51
CASH AT DECEMBER 31, 2007:						
CHECKING 6851295						109,492.90
CHECKING 9904178						203,156.88
PETTY CASH						150.00
TOTAL CASH						\$ 312,799.78
TOTAL CASH AND INVESTMENTS						\$ 518,786.29

NOTE: If additional lines are needed, copy this page and continue on second page. Title it Part 5, Page 2.

(REPORT IN DOLLARS AND CENTS)

PART 10 - REPORT ON CAPITAL ASSETS

		General Fund	WASTEWATER Fund	WATER Fund	Fund	Fund	
	Code	0101					Code
BALANCE, JANUARY 1			5,475,096.70	3,127,866.22			
Additions:							
Land							
Infrastructure							
Buildings							
Improvements Other Than Buildings			6867.84	2,158.36			
Machinery and Equipment			124.50				
Construction in Progress				36,947.52			
TOTAL ADDITIONS			6992.34	39,105.88			
Reductions:							
Land							
Infrastructure							
Buildings							
Improvements Other Than Buildings							
Machinery and Equipment							
Construction in Progress							
TOTAL REDUCTIONS							
BALANCE, DECEMBER 31			5,482,089.04	3,166,972.10			

ANNUAL FINANCIAL REPORT - INDIANA

SDAR 2008

DISTRICT: LAKE Santee RWWD

Part 11

I.D.: _____
(State Board of Accounts USE ONLY)

COUNTY: DECATUR

(REPORT IN DOLLARS AND CENTS)

PART 11 - REPORT OF ACCOUNTS RECEIVABLE AND OTHER SHORT TERM RECEIVABLES

FUND	Code	Taxes Receivable	Customer Accounts Receivable	Interest Receivable	Other Receivable	Total Short-Term Receivables	Code
General Fund	0101						0101
Donation Fund	0401						0401
Riverboat Fund	0005						0005
Rainy Day Fund	0061						0061
Payroll Fund	0300						0300
Water Utility - Operating	6503		183,169.19				6503
Water Utility - Bond and Interest	6580						6580
Water Utility - Depreciation	6508						6508
Water Utility - Customer Deposit	6509						6509
Water Utility - Construction	6504						6504
Water Utility - Improvement	6512						6512
Wastewater Utility - Operating	6201		71,473.65				6201
Wastewater Utility - Bond and Interest	6281						6281
Wastewater Utility - Depreciation	6202						6202
Wastewater Utility - Customer Deposit	6209						6209
Wastewater Utility - Construction	6203						6203
Wastewater Utility - Improvement	6208						6208
Total	9999		254,642.84				9999

ANNUAL FINANCIAL REPORT - INDIANA

SDAR 2008

DISTRICT: LAKE SANDYEE RWWD
(REPORT IN DOLLARS AND CENTS)

COUNTY: DECATUR

Part 12

I.D.: _____
(State Board of Accounts USE ONLY)

PART 12 - REPORT OF ACCOUNTS PAYABLE AND OTHER SHORT TERM LIABILITIES

FUND	Code	Accounts Payable	Taxes Payable	Interest Payable	Other Payable	Total Short-Term Liabilities	Code
General Fund	0101						0101
Donation Fund	0401						0401
Riverboat Fund	0005						0005
Rainy Day Fund	0061						0061
Payroll Fund	0300						0300
Water Utility - Operating	6503	11,990.84					6503
Water Utility - Bond and Interest	6580			52,636.25			6580
Water Utility - Depreciation	6508						6508
Water Utility - Customer Deposit	6509						6509
Water Utility - Construction	6504						6504
Water Utility - Improvement	6512						6512
Wastewater Utility - Operating	6201	8,775.03					6201
Wastewater Utility - Bond and Interest	6281			62,937.50			6281
Wastewater Utility - Depreciation	6202						6202
Wastewater Utility - Customer Deposit	6209						6209
Wastewater Utility - Construction	6203						6203
Wastewater Utility - Improvement	6208						6208
Total (Only if Funds DO NOT Continue)	9999	20,765.87		115,573.75			9999

SDAR 2008

DISTRICT: LAKE SOUTHERN RIVIERA

COUNTY: DECATUR
(REPORT IN DOLLARS AND CENTS)

I.D.: _____
(State Board of Accounts USE ONLY)

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

FEDERAL NUMBER ID	NAME	ADDRESS	COUNTY OF OPERATION	NAME OF OPERATING OFFICER	PHONE NUMBER OF OPERATING OFFICER	DESCRIPTION OF FUNDING	AMOUNT

* NOTE: DO NOT TOTAL AMOUNTS. IF ADDITIONAL ENTITIES, COPY THIS PAGE.

LAKE SANTEE REGIONAL WASTE & WATER DIST.
BALANCE SHEET

December 31, 2008

SEWER ASSETS & OTHER DEBITS

UTILITY PLANT IN SERVICE:

Utility Plant in Service	5,478,561.71
Accum. Provision for Depreciation	(1,713,862.64)

TOTAL UTILITY PLANT IN SERVICE	\$ 3,764,699.07
--------------------------------	-----------------

CURRENT & ACCRUED ASSETS

Operating Cash & Investments	118,536.56
Improvements Cash Account	22,356.80
Bond & Interest Account	101,937.50
Debt Service Reserve	5,715.47
Debt Service Reserve Investment	159,774.75
Customer Accounts Receivable	71,473.65
Materials & Supply Inventory	67,360.53
USPS Deposit	163.86

TOTAL CURRENT & ACCRUED SEWER ASSETS	\$ 547,319.12
--------------------------------------	---------------

DEFERRED DEBITS:

Unamortized Bond Issuance	27,197.95
---------------------------	-----------

TOTAL DEFERRED DEBITS	\$ 27,197.95
-----------------------	--------------

TOTAL SEWER ASSETS & OTHER DEBITS	\$ 4,339,216.14
-----------------------------------	-----------------

WATER ASSETS & OTHER DEBITS

UTILITY PLANT IN SERVICE:

Utility Plant in Service	3,140,832.88
Accum. Provision for Depreciation	(252,558.20)
Const Work in Progress	36,947.52

TOTAL UTILITY PLANT IN SERVICE	\$ 2,925,222.20
--------------------------------	-----------------

CURRENT & ACCRUED ASSETS:

Operating Cash & Investments	(31,400.46)
Cash on Hand - Petty Cash	150.00
Bond & Interest Account	93,234.50
Debt Service Reserve	2,269.41
Debt Service Reserve Investment	46,075.56
Customer Accounts Receivable - User	41,636.96
Customer Accounts Receivable - Avail	141,532.23
Materials & Supply Inventory	18,326.90
Prepayments	11,146.94
USPS Deposit	28.37

TOTAL CURRENT & ACCRUED WATER ASSETS	\$ 323,000.41
--------------------------------------	---------------

DEFERRED DEBITS:

Unamortized Bond Issuance	20,363.73
Unamortized Bond Discount	2,700.00

TOTAL DEFERRED DEBITS	\$ 23,063.73
-----------------------	--------------

TOTAL WATER ASSETS & OTHER DEBITS	\$ 3,271,286.34
-----------------------------------	-----------------

LAKE SANTEE REGIONAL WASTE & WATER DIST.
BALANCE SHEET

December 31, 2008

TOTAL RWWD ASSETS & OTHER DEBITS		\$ 7,610,502.48
		=====
RWWD EQUITY CAPITAL:		
Retained Earnings	(1,407,724.36)	
TOTAL RWWD EQUITY CAPITAL		\$ (1,407,724.36)
SEWER LIABILITIES & OTHER CREDITS		
LONG TERM DEBT:		
Bonds Payable - RD	2,650,000.00	
TOTAL LONG-TERM DEBT	2,650,000.00	\$ 2,650,000.00
CURRENT & ACCRUED LIABILITIES:		
Accounts Payable	8,775.03	
TOTAL CURRENT & ACCRUED LIAB.	8,775.03	\$ 8,775.03
CONTRIBUTION IN AID OF CONSTRUCTION:		
Contributions - tap fees	1,103,666.62	
Contributions - RD Grant	1,657,000.00	
Contributions - Interim Fees	269,912.80	
TOTAL CONTRIBUTIONS	3,030,579.42	\$ 3,030,579.42
TOTAL SEWER LIABILITIES & OTHER CREDITS		\$ 5,689,354.45
WATER LIABILITIES & OTHER CREDITS		
LONG TERM DEBT:		
Bonds Payable - Campbell	225,000.00	
Bonds Payable - RD	2,477,000.00	
TOTAL LONG TERM DEBT	2,702,000.00	\$ 2,702,000.00
CURRENT & ACCRUED LIABILITIES:		
Accounts Payable	11,990.84	
Sales Tax Payable	463.55	
TOTAL CURRENT & ACCRUED LIABILITIES	12,454.39	\$ 12,454.39
CONTRIBUTION IN AID OF CONSTRUCTION		
Contribution in Aid of Const-Tap Fees	14,418.00	
Contribution in Aid of Const-RD Grant	600,000.00	
TOTAL CONTRIBUTION IN AID OF CONST	614,418.00	\$ 614,418.00
TOTAL WATER LIABILITIES & OTHER CREDITS		\$ 3,328,872.39
TOTAL RWWD LIABILITIES & OTHER CREDITS		\$ 7,610,502.48

LAKE SANTEE REGIONAL WASTE & WATER DIST.
BALANCE SHEET
December 31, 2008

=====

LAKE SANTEE REGIONAL WASTE & WATER DIST.

INCOME STATEMENT
For the Year Ended December 31, 2008

	CURRENT MONTH	YEAR TO DATE
SEWER OPERATING REVENUES		
Customer Penalties		
Residential Revenues	325,980.61	325,980.61
Commercial Revenues	12,093.24	12,093.24
Forfeited Discounts - Penalties	14,628.89	14,628.89
Other Revenues		
	\$ 352,702.74	\$ 352,702.74
SEWER OPERATING EXPENSES		
COLLECTION EXPENSES - OPERATIONS		
Fuel for Power Production		
Chemicals		
Materials & Supplies		
Contractual Services - Engineering		
Contractual Services - Management	367.91	367.91
Contractual Services - Testing		
Contractual Services - Other		
Equipment Rental		
Transportation Expense		
Miscellaneous		
	\$ 367.91	\$ 367.91
COLLECTION EXPENSES - MAINTENANCE		
Chemicals		
Materials & Supplies	526.58	526.58
Contractual Services - Engineering		
Contractual Services - Management	2,464.09	2,464.09
Contractual Services - Other		
Equipment Rental	500.00	500.00
Transportation Expense		
Contractual Services - Testing		
Miscellaneous		
	\$ 3,490.67	\$ 3,490.67
PUMPING EXPENSES - OPERATION		
Purchased Power		
Fuel for Power Production		
Chemicals		
Materials & Supplies		
Contractual Services - Engineering		
Contractual Services - Management	250.01	250.01
Contractual Services - Other		
Equipment Rental		
Transportation Expense		
Miscellaneous		
	\$ 250.01	\$ 250.01

LAKE SANTEE REGIONAL WASTE & WATER DIST.

INCOME STATEMENT
For the Year Ended December 31, 2008

	CURRENT MONTH	YEAR TO DATE
PUMPING EXPENSE - MAINTENANCE		
Chemicals		
Materials & Supplies	2,645.95	2,645.95
Contractual Services - Engineering		
Contractual Services - Management	12,682.53	12,682.53
Contractual Services - Other		
Equipment Rental		
Transportation Expense		
Miscellaneous		
TOTAL PUMPING EXP - MAINTENANCE	\$ 15,328.48	\$ 15,328.48
TREATMENT & DISPOSAL EXP OPERATION		
Purchased Power	10,268.73	10,268.73
Fuel for Power Production		
Chemicals	135.20	135.20
Materials & Supplies	1,976.33	1,976.33
Contractual Services - Engineering		
Contractual Services - Management	29,782.20	29,782.20
Contractual Services - Testing		
Contractual Services - Other	252.23	252.23
Equipment Rental		
Transportation Expense		
Miscellaneous		
TOTAL TREAT & DISPOSAL EXP -OPER	\$ 42,414.69	\$ 42,414.69
TREATMENT & DISPOSAL EXP - MAINTENANCE		
Chemicals		
Materials & Supplies	146.92	146.92
Contractual Services - Engineering	271.80	271.80
Contractual Services - Management	5,586.86	5,586.86
Contractual Services - Testing		
Contractual Services - Other	765.50	765.50
Equipment Rental		
Transportation Expense		
Miscellaneous		
TREAT & DISPOSAL EXP - MAINT	\$ 6,771.08	\$ 6,771.08
CUSTOMER ACCOUNTS		
Purchased Power		
Fuel for Power Production		
Materials & Supplies	1,066.78	1,066.78
Contractual Services - Management	5,505.92	5,505.92
Contractual Services - Other	1,096.50	1,096.50
Miscellaneous	722.25	722.25
TOTAL CUSTOMER ACCOUNTS	\$ 8,391.45	\$ 8,391.45

LAKE SANTEE REGIONAL WASTE & WATER DIST.

INCOME STATEMENT
For the Year Ended December 31, 2008

CURRENT MONTH

YEAR TO DATE

ADMINISTRATION & GENERAL EXPENSES

Purchased Power		
Materials & Supplies	607.67	607.67
Contractual Services - Engineering		
Contractual Services - Accounting	4,969.50	4,969.50
Contractual Services - Legal	1,015.00	1,015.00
Contractual Services - Management	44,245.59	44,245.59
Contractual Services - Other	135.37	135.37
Transportation Expense		
Transportation Expense	256.94	256.94
Insurance - Vehicle	58.52	58.52
Insurance - General Liability	1,573.28	1,573.28
Insurance - Other	11,198.12	11,198.12
Regulatory Commission Exp - Other		
Bad Debt Expense	1,542.73	1,542.73
Miscellaneous	4,163.68	4,163.68

TOTAL ADMIN & GENERAL EXPENSES	\$ 69,766.40	\$ 69,766.40
--------------------------------	--------------	--------------

SEWER SUB-TOTAL	\$ 146,780.69	\$ 146,780.69
-----------------	---------------	---------------

DEPRECIATION EXPENSE

Depreciation Expense	191,957.11	191,957.11
----------------------	------------	------------

TOTAL SEWER DEPRECIATION EXPENSE	\$ 191,957.11	\$ 191,957.11
----------------------------------	---------------	---------------

TOTAL SEWER OPERATING EXPENSE	\$ 338,737.80	\$ 338,737.80
-------------------------------	---------------	---------------

NET SEWER OPERATING INCOME (LOSS)	\$ 13,964.94	\$ 13,964.94
-----------------------------------	--------------	--------------

OTHER INCOME

Interest Income	7,648.31	7,648.31
-----------------	----------	----------

TOTAL OTHER INCOME	\$ 7,648.31	\$ 7,648.31
--------------------	-------------	-------------

INTEREST EXPENSE

Interest on Long Term Debt	62,937.50	62,937.50
Amortization Expense	804.21	804.21

TOTAL SEWER INTEREST EXPENSE	\$ 63,741.71	\$ 63,741.71
------------------------------	--------------	--------------

SEWER NET INCOME (LOSS)	\$ (42,128.46)	\$ (42,128.46)
-------------------------	----------------	----------------

=====

=====

LAKE SANTEE REGIONAL WASTE & WATER DIST.

INCOME STATEMENT
For the Year Ended December 31, 2008

	CURRENT MONTH	YEAR TO DATE
WATER OPERATING REVENUES		
Metered Sales to Res Customers	296,861.85	296,861.85
Metered Sales to Comm Customers	5,418.39	5,418.39
Availability Fees	12,072.00	12,072.00
Other Revenue	5,381.17	5,381.17
Late Charges	111,501.15	111,501.15
	\$ 431,234.56	\$ 431,234.56
WATER OPERATING EXPENSES		
SOURCE WATER EXPENSES - OPERATION		
Purchased Power	306.68	306.68
Fuel for Power Production		
Chemicals		
Materials & Supplies		
Contractual Services - Accounting		
Contractual Services - Legal		
Contractual Services - Management	133.33	133.33
Contractual Services - Testing		
Contractual Services - Other		
Rental of Equipment		
Transportation Expenses		
Insurance - Vehicle		
Insurance - General Liability		
Insurance - Other		
Bad Debt Expense		
Miscellaneous Expense		
	\$ 440.01	\$ 440.01
SOURCE WATER EXPENSES - MAINTENANCE		
Chemicals		
Materials & Supplies	80.72	80.72
Contractual Services - Accounting		
Contractual Services - Legal		
Contractual Services - Management	558.76	558.76
Contractual Services - Testing		
Contractual Services - Other		
Rental of Equipment		
Transportation Expenses		
Insurance - Vehicle		
Insurance - General Liability		
Insurance - Other		
Bad Debt Expense		
Miscellaneous Expense		
	\$ 639.48	\$ 639.48
WATER TREATMENT - OPERATION		
Purchased Power	5,599.83	5,599.83
Fuel for Power Production		
Chemicals	7,020.14	7,020.14

LAKE SANTEE REGIONAL WASTE & WATER DIST.

INCOME STATEMENT
For the Year Ended December 31, 2008

	CURRENT MONTH	YEAR TO DATE
Materials & Supplies	1,336.83	1,336.83
Contractual Services - Accounting		
Contractual Services - Legal		
Contractual Services - Management	24,332.56	24,332.56
Contractual Services - Testing	9,479.84	9,479.84
Contractual Services - Other	8,199.51	8,199.51
Rental of Equipment		
Transportation Expenses		
Insurance - Vehicle		
Insurance - General Liability		
Insurance - Other		
Bad Debt Expense		
Miscellaneous Expenses		
TOTAL WATER TREATMENT-OPERATION	\$ 55,968.71	\$ 55,968.71
WATER TREATMENT - MAINTENANCE		
Chemicals		
Materials & Supplies	2,542.74	2,542.74
Contractual Services - Accounting		
Contractual Services - Legal		
Contractual Services - Management	19,798.81	19,798.81
Contractual Services - Testing		
Contractual Services - Other	6,921.81	6,921.81
Rental of Equipment		
Transportation Expenses		
Insurance - Vehicle		
Insurance - General Liability		
Insurance - Other		
Bad Debt Expense		
Miscellaneous Expenses	260.00	260.00
TOTAL WATER TREATMENT-MAINTENANCE	\$ 29,523.36	\$ 29,523.36
WATER DISTRIBUTION-OPERATION		
Purchased Power	575.84	575.84
Fuel for Power Production		
Chemicals		
Materials & Supplies		
Contractual Services - Accounting		
Contractual Services - Legal		
Contractual Services - Management	687.49	687.49
Contractual Services - Testing	50.00	50.00
Contractual Services - Other		
Rental of Equipment		
Transportation Expenses		
Insurance - Vehicle		
Insurance - General Liability		
Insurance - Other		
Bad Debt Expenses		
Miscellaneous Expenses	41.00	41.00

LAKE SANTEE REGIONAL WASTE & WATER DIST.

INCOME STATEMENT
For the Year Ended December 31, 2008

		CURRENT MONTH		YEAR TO DATE
TOTAL WATER DISTRIBUTION-OPER	\$	1,354.33	\$	1,354.33
WATER DISTRIBUTION-MAINTENANCE				
Chemicals				
Materials & Supplies		9.17		9.17
Contractual Services - Accounting				
Contractual Services - Legal				
Contractual Services - Management		4,244.53		4,244.53
Contractual Services - Testing				
Contractual Services - Other				
Rental of Equipment				
Transportation Expenses				
Insurance - Vehicle				
Insurance - General Liability				
Insurance - Other				
Bad Debt Expense				
Miscellaneous Expenses				
TOTAL WATER DISTRIBUTION-MAINT	\$	4,253.70	\$	4,253.70
CUSTOMER ACCOUNTS EXPENSE				
Purchased Power				
Fuel for Power Production				
Materials & Supplies		1,258.44		1,258.44
Contractual Services - Accounting				
Contractual Services - Legal				
Contractual Services - Management		5,780.53		5,780.53
Contractual Services - Testing				
Contractual Services - Other		1,096.50		1,096.50
Rental of Equipment				
Transportation Expenses				
Insurance - Vehicle				
Insurance - General Liability				
Insurance - Other				
Bad Debt Expense		1,648.55		1,648.55
Miscellaneous Expenses		1,545.04		1,545.04
TOTAL CUSTOMER ACCOUNTS EXPENSE	\$	11,329.06	\$	11,329.06
ADMINISTRATION & GENERAL EXPENSE				
Purchased Power				
Fuel for Power Production				
Materials & Supplies		374.44		374.44
Contractual Services - Accounting		4,969.50		4,969.50
Contractual Services - Legal				
Contractual Services - Management		35,849.11		35,849.11
Contractual Services - Testing				
Contractual Services - Other		1,503.27		1,503.27
Rental of Equipment				
Transportation Expenses		486.13		486.13

LAKE SANTEE REGIONAL WASTE & WATER DIST.

INCOME STATEMENT
For the Year Ended December 31, 2008

	CURRENT MONTH	YEAR TO DATE
Insurance - Vehicle	58.52	58.52
Insurance - General Liability	2,128.28	2,128.28
Insurance - Other	6,128.28	6,128.28
Regulatory Commission Expenses		
Bad Debt Expense		
Miscellaneous Expenses	3,849.52	3,849.52
	55,347.05	55,347.05
ADMINISTRATION & GENERAL EXPENSE	\$ 55,347.05	\$ 55,347.05
	158,855.70	158,855.70
WATER SUB-TOTAL	\$ 158,855.70	\$ 158,855.70
	97,066.65	97,066.65
WATER DEPRECIATION EXPENSE		
Depreciation Expense	97,066.65	97,066.65
	97,066.65	97,066.65
TOTAL WATER DEPRECIATION EXPENSE	\$ 97,066.65	\$ 97,066.65
	255,922.35	255,922.35
TOTAL WATER OPERATING EXPENSE	\$ 255,922.35	\$ 255,922.35
	175,312.21	175,312.21
NET WATER OPERATING INCOME (LOSS)	\$ 175,312.21	\$ 175,312.21
WATER OTHER INCOME		
Interest Income	2,401.24	2,401.24
Non-utility Income	1,500.00	1,500.00
	3,901.24	3,901.24
TOTAL WATER OTHER INCOME	\$ 3,901.24	\$ 3,901.24
INTEREST EXPENSE		
Interest on Long Term Debt	65,666.25	65,666.25
Amortization Expense Debt	762.41	762.41
Property Taxes		
	66,428.66	66,428.66
TOTAL WATER INTEREST EXPENSE	\$ 66,428.66	\$ 66,428.66
	112,784.79	112,784.79
NET WATER INCOME (LOSS)	\$ 112,784.79	\$ 112,784.79
RWWD NET INCOME (LOSS)	\$ 70,656.33	\$ 70,656.33