

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

FINANCIAL STATEMENT AUDIT REPORT

OF

DAWN LAKES REGIONAL SEWER DISTRICT

HUNTINGTON COUNTY, INDIANA

January 1, 2018 to December 31, 2022



**FILED**  
11/15/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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November 15, 2023

To: The Officials of the Dawn Lakes Regional Sewer District  
Dawn Lakes Regional Sewer District  
3229 W. 915 N.  
Huntington, IN 46750

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Dawn Lakes Regional Sewer District. We have reviewed the audit report opined upon by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2022. Per the *Independent Auditor's Report*, the financial statements included in the report present fairly the financial condition of the Dawn Lakes Regional Sewer District as of December 31, 2022, and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, Crowe LLP prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

In addition to the report presented herein, a Supplemental Report for the Dawn Lakes Regional Sewer District was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**DAWN LAKES REGIONAL SEWER DISTRICT**  
Huntington County, Indiana

**FINANCIAL STATEMENT**

As of December 31, 2022 and for the  
period of January 1, 2018 through December 31, 2022

DAWN LAKES REGIONAL SEWER DISTRICT  
Huntington County, Indiana

FINANCIAL STATEMENT  
As of December 31, 2022 and for the  
period of January 1, 2018 through December 31, 2022

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DAWN LAKES REGIONAL SEWER DISTRICT  
SCHEDULE OF OFFICIALS (Unaudited)  
As of December 31, 2022 and for the  
period of January 1, 2018 through December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Jill Cutshall	01-01-18 to 12-31-22
President of the Board	Michael Stobb	01-01-18 to 12-31-22

## INDEPENDENT AUDITOR'S REPORT

Those Charged with Governance  
Dawn Lakes Regional Sewer District  
Huntington County, Indiana

**Opinion**

We have audited the accompanying statement of receipts, disbursements, and cash and investment balances of the Dawn Lakes Regional Sewer District (the Unit) as of December 31, 2022 and for the period of January 1, 2018 through December 31, 2022, and the related notes to the financial statement.

**Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement presents fairly, in all material respects, the cash and investment balances of the Unit as of December 31, 2022, and its cash receipts and cash disbursements for the period of January 1, 2018 through December 31, 2022 in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

**Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Unit as of December 31, 2022, or changes in net position for the period of January 1, 2018 through December 31, 2022.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Unit, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to the financial statement, the Unit prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### ***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6) as described in Note 1, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Unit's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Unit's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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(Continued)

### ***Other Information***

Management is responsible for the other information included with the financial statement. The other information comprises the Schedule of Officials, Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and State Reporting Information, but does not include the financial statement and our auditor's report thereon. Our opinion on the financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
October 18, 2023

DAWN LAKES REGIONAL SEWER DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
As of December 31, 2022 and for the period January 1, 2018 through December 31, 2022

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<u>Fund</u>	Cash and Investments <u>01-01-18</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-18</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-19</u>
Reserve Fund	\$ 25,745	\$ 10	\$ -	\$ 25,755	\$ 13	\$ -	\$ 25,768
Bond And Interest	21,293	26,400	25,105	22,588	26,400	24,520	24,468
Operating	<u>63,381</u>	<u>75,346</u>	<u>64,733</u>	<u>73,994</u>	<u>75,483</u>	<u>70,310</u>	<u>79,167</u>
 Totals	 <u>\$ 110,419</u>	 <u>\$ 101,756</u>	 <u>\$ 89,838</u>	 <u>\$ 122,337</u>	 <u>\$ 101,896</u>	 <u>\$ 94,830</u>	 <u>\$ 129,403</u>

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See accompanying notes to financial statement.

DAWN LAKES REGIONAL SEWER DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
As of December 31, 2022 and for the period January 1, 2018 through December 31, 2022

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<u>Fund</u>	<u>Cash and Investments 01-01-20</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-20</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Cash and Investments 12-31-21</u>
Reserve Fund	\$ 25,768	\$ 13	\$ -	\$ 25,781	\$ 13	\$ -	\$ 25,794
Bond And Interest	24,468	26,400	24,935	25,933	26,400	25,305	27,028
Operating	<u>79,167</u>	<u>78,303</u>	<u>65,993</u>	<u>91,477</u>	<u>72,882</u>	<u>68,548</u>	<u>95,811</u>
Totals	<u>\$ 129,403</u>	<u>\$ 104,716</u>	<u>\$ 90,928</u>	<u>\$ 143,191</u>	<u>\$ 99,295</u>	<u>\$ 93,853</u>	<u>\$ 148,633</u>

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See accompanying notes to financial statement.

DAWN LAKES REGIONAL SEWER DISTRICT  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
INVESTMENT BALANCES - REGULATORY BASIS  
As of December 31, 2022 and for the period January 1, 2018 through December 31, 2022

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<u>Fund</u>	Cash and Investments <u>01-01-22</u>	<u>Receipts</u>	<u>Disbursements</u>	Cash and Investments <u>12-31-22</u>
Reserve Fund	\$ 25,794	\$ 13	\$ -	\$ 25,807
Bond And Interest	27,028	26,400	25,630	27,798
Operating	<u>95,811</u>	<u>69,152</u>	<u>80,405</u>	<u>84,558</u>
Totals	<u>\$ 148,633</u>	<u>\$ 95,565</u>	<u>\$ 106,035</u>	<u>\$ 138,163</u>

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See accompanying notes to financial statement.

DAWN LAKES REGIONAL SEWER DISTRICT  
NOTES TO FINANCIAL STATEMENT  
As of December 31, 2022 and for the period January 1, 2018 through December 31, 2022

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity: The Unit was established under the laws of the State of Indiana. The Unit operates under an appointed governing board.

The accompanying financial statement presents the financial information for the Unit.

Basis of Accounting: The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred. The basis of accounting also requires presentation of certain information as Other Information.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP), in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred. The regulatory basis also allows for all investments to be stated at cost, while GAAP requires fair value for qualifying investments.

Cash and Investments: Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

Receipts: Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Other receipts.* Amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

Disbursements: Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

*Personal services.* Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those Units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service principal and interest.* Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Unit. It includes all expenditures for the reduction of the principal and interest of the Unit general obligation indebtedness as well as lease agreements.

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(Continued)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Other disbursements.* Amounts disbursed for various purposes including, but not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

Interfund Transfers: The Unit may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

Fund Accounting: Separate funds are established, maintained, and reported by the Unit. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Unit. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Unit in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the Unit itself.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund (PDIF). This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Unit to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**NOTE 3 - RISK MANAGEMENT**

The Unit may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Unit to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

The Unit has purchased insurance to address the risks described above.

**OTHER INFORMATION (Unaudited)**

DAWN LAKES REGIONAL SEWER DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

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	<u>Reserve Fund</u>	<u>Bond And Interest</u>	<u>Operating</u>	<u>Totals</u>
Cash and investments - beginning	\$ 25,745	\$ 21,293	\$ 63,381	\$ 110,419
Receipts:				
Charges for services	-	-	75,310	75,310
Other receipts	<u>10</u>	<u>26,400</u>	<u>36</u>	<u>26,446</u>
Total receipts	<u>10</u>	<u>26,400</u>	<u>75,346</u>	<u>101,756</u>
Disbursements:				
Personal services	-	-	2,300	2,300
Supplies	-	-	2,631	2,631
Other services and charges	-	-	32,952	32,952
Debt service - principal and interest	-	25,105	-	25,105
Other disbursements	<u>-</u>	<u>-</u>	<u>26,850</u>	<u>26,850</u>
Total disbursements	<u>-</u>	<u>25,105</u>	<u>64,733</u>	<u>89,838</u>
Excess (deficiency) of receipts over disbursements	<u>10</u>	<u>1,295</u>	<u>10,613</u>	<u>11,918</u>
Cash and investments - ending	<u>\$ 25,755</u>	<u>\$ 22,588</u>	<u>\$ 73,994</u>	<u>\$ 122,337</u>

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DAWN LAKES REGIONAL SEWER DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2019

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	<u>Reserve Fund</u>	<u>Bond And Interest</u>	<u>Operating</u>	<u>Totals</u>
Cash and investments - beginning	\$ 25,755	\$ 22,588	\$ 73,994	\$ 122,337
Receipts:				
Charges for services	-	-	75,418	75,418
Other receipts	<u>13</u>	<u>26,400</u>	<u>65</u>	<u>26,478</u>
Total receipts	<u>13</u>	<u>26,400</u>	<u>75,483</u>	<u>101,896</u>
Disbursements:				
Personal services	-	-	1,800	1,800
Supplies	-	-	8,117	8,117
Other services and charges	-	-	33,993	33,993
Debt service - principal and interest	-	24,520	-	24,520
Other disbursements	<u>-</u>	<u>-</u>	<u>26,400</u>	<u>26,400</u>
Total disbursements	<u>-</u>	<u>24,520</u>	<u>70,310</u>	<u>94,830</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>1,880</u>	<u>5,173</u>	<u>7,066</u>
Cash and investments - ending	<u>\$ 25,768</u>	<u>\$ 24,468</u>	<u>\$ 79,167</u>	<u>\$ 129,403</u>

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DAWN LAKES REGIONAL SEWER DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2020

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	<u>Reserve Fund</u>	<u>Bond And Interest</u>	<u>Operating</u>	<u>Totals</u>
Cash and investments - beginning	\$ 25,768	\$ 24,468	\$ 79,167	\$ 129,403
Receipts:				
Charges for services	-	-	78,249	78,249
Other receipts	<u>13</u>	<u>26,400</u>	<u>54</u>	<u>26,467</u>
Total receipts	<u>13</u>	<u>26,400</u>	<u>78,303</u>	<u>104,716</u>
Disbursements:				
Personal services	-	-	2,400	2,400
Supplies	-	-	5,051	5,051
Other services and charges	-	-	30,806	30,806
Debt service - principal and interest	-	24,935	-	24,935
Other disbursements	<u>-</u>	<u>-</u>	<u>27,736</u>	<u>27,736</u>
Total disbursements	<u>-</u>	<u>24,935</u>	<u>65,993</u>	<u>90,928</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>1,465</u>	<u>12,310</u>	<u>13,788</u>
Cash and investments - ending	<u>\$ 25,781</u>	<u>\$ 25,933</u>	<u>\$ 91,477</u>	<u>\$ 143,191</u>

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DAWN LAKES REGIONAL SEWER DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2021

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	<u>Reserve</u> <u>Fund</u>	<u>Bond</u> <u>And</u> <u>Interest</u>	<u>Operating</u>	<u>Totals</u>
Cash and investments - beginning	\$ 25,781	\$ 25,933	\$ 91,477	\$ 143,191
Receipts:				
Charges for services	-	-	72,705	72,705
Other receipts	<u>13</u>	<u>26,400</u>	<u>177</u>	<u>26,590</u>
Total receipts	<u>13</u>	<u>26,400</u>	<u>72,882</u>	<u>99,295</u>
Disbursements:				
Personal services	-	-	3,000	3,000
Supplies	-	-	6,048	6,048
Other services and charges	-	-	31,819	31,819
Debt service - principal and interest	-	25,305	-	25,305
Other disbursements	<u>-</u>	<u>-</u>	<u>27,681</u>	<u>27,681</u>
Total disbursements	<u>-</u>	<u>25,305</u>	<u>68,548</u>	<u>93,853</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>1,095</u>	<u>4,334</u>	<u>5,442</u>
Cash and investments - ending	<u>\$ 25,794</u>	<u>\$ 27,028</u>	<u>\$ 95,811</u>	<u>\$ 148,633</u>

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DAWN LAKES REGIONAL SEWER DISTRICT  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CASH AND  
 INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2022

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	<u>Reserve Fund</u>	<u>Bond And Interest</u>	<u>Operating</u>	<u>Totals</u>
Cash and investments - beginning	\$ 25,794	\$ 27,028	\$ 95,811	\$ 148,633
Receipts:				
Charges for services	-	-	69,105	69,105
Other receipts	<u>13</u>	<u>26,400</u>	<u>47</u>	<u>26,460</u>
Total receipts	<u>13</u>	<u>26,400</u>	<u>69,152</u>	<u>95,565</u>
Disbursements:				
Personal services	-	-	3,000	3,000
Supplies	-	-	12,502	12,502
Other services and charges	-	-	38,503	38,503
Debt service - principal and interest	-	25,630	-	25,630
Other disbursements	<u>-</u>	<u>-</u>	<u>26,400</u>	<u>26,400</u>
Total disbursements	<u>-</u>	<u>25,630</u>	<u>80,405</u>	<u>106,035</u>
Excess (deficiency) of receipts over disbursements	<u>13</u>	<u>770</u>	<u>(11,253)</u>	<u>(10,470)</u>
Cash and investments - ending	<u>\$ 25,807</u>	<u>\$ 27,798</u>	<u>\$ 84,558</u>	<u>\$ 138,163</u>

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DAWN LAKES REGIONAL SEWER DISTRICT  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

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<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 95	\$ 13,846

DAWN LAKES REGIONAL SEWER DISTRICT  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

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Description of Debt		Ending Principal Balance	Principal Due Within One Year
<u>Type</u>	<u>Purpose</u>		
Governmental activities:			
Revenue bonds	Building of sewage plant	\$ 198,000	\$ 16,000
Totals		<u>\$ 198,000</u>	<u>\$ 16,000</u>

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DAWN LAKES REGIONAL SEWER DISTRICT  
STATE REPORTING INFORMATION  
January 1, 2018 – December 31, 2022

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The reports presented herein were prepared in addition to another official report prepared for the Unit as listed below:

Indiana State Board of Accounts Compliance Examination of Dawn Lakes Regional Sewer District.

The above report contains the results of the compliance examination as required by the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts*.