

FEDERAL IDENTIFICATION NUMBER:
35-1481730

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

UNIT NAME:
K H REGIONAL SEWER DISTRICT

COUNTY:
CLAY COUNTY

ID: 11-8-2
(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: LINDA MINNICK

ADDRESS: P O BOX 111

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 448-1410

TITLE: OFFICE MANAGER

DATE SIGNED: _____

CITY: KNIGHTSVILLE

ZIP: 47857-0000

*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: K H REGIONAL SEWER DISTRICT

ID: 11-8-2

CASH UNITS ONLY

COUNTY: CLAY 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: K H REGIONAL SEWER DISTRICT

ID: 11-8-2

CASH UNITS ONLY

COUNTY: CLAY 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 UTIL-BOND AND INTEREST	\$7,781.42	\$88,080.00	\$88,057.00	\$7,804.42	\$73,898.00	\$81,702.42
WASTEWATER UTILITY-CONSTRUCTION	\$56,015.50	\$0.00	\$0.00	\$56,015.50	\$0.00	\$56,015.50
WASTEWATER UTILITY-DEBT RESERVE	\$93,857.28	\$4,741.89	\$0.00	\$98,599.17	\$0.00	\$98,599.17
WASTEWATER UTILITY-OPERATING	\$276,595.91	\$353,893.87	\$400,501.96	\$229,987.82	\$100,000.00	\$329,987.82
Total by Fund Type:	\$434,250.11	\$446,715.76	\$488,558.96	\$392,406.91	\$173,898.00	\$566,304.91

Subtotal All Funds:	\$434,250.11	\$446,715.76	\$488,558.96	\$392,406.91	\$173,898.00	\$566,304.91
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$88,080.00
Net Receipts and Disbursements	\$446,715.76	\$400,478.96

CASH AND INVESTMENTS ON PART 4 ARE 173898.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

UNIT NAME: K H REGIONAL SEWER DISTRICT

PART 2 - RECEIPTS

COUNTY: CLAY 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: 11-8-2 PAGE: 1

COUNTY: CLAY COUNTY
UNIT NAME: K H 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
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$306,578.27
	NO FUNCTION NEEDED	METERED-COMMERICAL	\$33,281.59
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$4,021.19
	NO FUNCTION NEEDED	UNMETERED SALES-RESIDENTIAL	\$3,312.88
	NO FUNCTION NEEDED	SEWER INSPECTIONS	\$10.00
	NO FUNCTION NEEDED	PENALTIES	\$6,189.94
	NO FUNCTION NEEDED	SEWER CONNECTION FEES	\$500.00
	Fund Total:		
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$88,080.00
Fund Total:			\$88,080.00
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	INTEREST EARNED	\$4,741.89
Fund Total:			\$4,741.89
Total REVENUES:			\$446,715.76

EXPENDITURES

WASTEWATER UTILITY-OPERATING	POWER PRODUCTION	PURCHASED POWER	\$8,550.02
Expense Category Total:			\$8,550.02
Expense Category Total:	PUMPING-MAINTENANCE	CONTRACTUAL SERVICES-PROFESSIONAL	\$66,574.30
			\$66,574.30
	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$18,651.43
	ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$3,705.28
	ADMINISTRATION AND GENERAL	PURCHASED WASTEWATER TREATMENT	\$210,772.00
	ADMINISTRATION AND GENERAL	MATERIALS AND SUPPLIES	\$745.65
	ADMINISTRATION AND GENERAL	GENERATION EXPENSE	\$1,273.28
	ADMINISTRATION AND GENERAL	INSURANCE-GENERAL LIABILITY	\$557.00
	ADMINISTRATION AND GENERAL	INSURANCE-WORKMANS COMP	\$806.00
	ADMINISTRATION AND GENERAL	INSURANCE-OTHER	\$285.87
	ADMINISTRATION AND GENERAL	BAD DEBT EXPENSE	\$501.13
Expense Category Total:			\$237,297.64
Expense Category Total:	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$88,080.00
Fund Total:			\$88,080.00
Fund Total:			\$400,501.96
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$45,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$43,057.00

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: K H REGIONAL SEWER DISTRICT
COUNTY: CLAY COUNTY

ID: 11-8-2

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

PAGE: 2

Expense Category Total:

\$88,057.00

Fund Total:

\$88,057.00

Total EXPENDITURES:

\$488,558.96

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>
		OPERATING	101	\$0.00			\$276,595.91
		CONSTRUCTION	102	\$0.00			\$56,015.50
		DEBT SERVICE RESERVE	103	\$0.00			\$93,857.28
		BOND_INTEREST	104	\$0.00			\$7,781.42

Total CASH: **\$434,250.11**

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>
04/02/2008	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	54991	\$100,000.00	04/02/2009	2.75	\$100,000.00

Total by Fund: **\$100,000.00**

01/25/2008	WASTEWATER UTIL-BOND AND INTEREST	CERTIFICATE OF DEPOSIT	54808	\$73,898.80	01/25/2009	3.90	\$73,898.00
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Total by Fund: **\$73,898.00**

Total INVESTMENTS: **\$173,898.00**

Total Cash and Investments: **\$608,148.11**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$980,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$45,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$935,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$43,057.00

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: K H REGIONAL SEWER DISTRICT

ID: 11-8-2

COUNTY: CLAY 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: K H REGIONAL SEWER DISTRICT

ID: 11-8-2

COUNTY: CLAY 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: CLAY COUNTY
UNIT NAME: K H REGIONAL SEWER DISTRICT

ID: 11-8-2
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: K H REGIONAL SEWER DISTRICT
COUNTY: CLAY COUNTY

ID: 11-8-2

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: K H REGIONAL SEWER DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 11-8-2
COUNTY: CLAY 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: K H REGIONAL SEWER DISTRICT

ID: 11-8-2

COUNTY: CLAY 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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