

Annual Financial Report

INDIANA
Gateway for government units



Indiana State Board of Accounts

2016

LAKE SANTEE REGIONAL WATER SEWER DI

Decatur County

Submitted on 5/16/2017 3:06:00 PM

Per IC 5-11-1-4 every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

Annual Financial Report - 2016
Cash & Investments Combined Statement

Lake Santee Regional Waste & Water District	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2016	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2016
	126-127-5	Bond & Interest Account	\$151,584.95	\$151,582.68	\$0.00	\$303,167.63
	126-127-6	Bond & Interest Acct	\$147,407.53	\$147,405.24	\$0.00	\$294,812.77
	126-129-5	Debt Service Reserve Account	\$30.65	\$129.14	\$0.00	\$159.79
	126-129-6	Debt Service Reserve Acct	\$30.61	\$129.10	\$0.00	\$159.71
	129-51	Debt Service Reserve - Invest	\$77,078.02	\$1,305.79	\$0.00	\$78,383.81
	129-61	Debt Service Reserve - Invest	\$75,723.12	\$2,050.45	\$0.00	\$77,773.57
	130-0	Operating/Improvements - Other	-\$117.48	\$123.44	\$109.62	-\$103.66
	130-123-5	Cash Improvements Acct - Water	\$83,463.44	\$32,016.00	\$0.00	\$115,479.44
	130-123-51	Operating Improvements	\$125,285.31	\$0.00	\$0.00	\$125,285.31
	130-123-6	Improvements Cash Account	\$65,227.06	\$13,776.00	\$0.00	\$79,003.06
	130-131-5	Operating Account	\$102,285.18	\$464,625.80	\$605,842.76	-\$38,931.78
	130-131-6	Operating Account	\$199,190.50	\$347,469.01	\$566,447.35	-\$19,787.84
	130-132-5	Equipment Set Aside- Water	\$0.00	\$34,150.00	\$0.00	\$34,150.00
	130-132-6	Equipment Set Aside- Sewer	\$0.00	\$72,000.00	\$0.00	\$72,000.00
	131-52	Cash on Hand - Petty Cash	\$150.00	\$0.00	\$0.00	\$150.00
		SubTotal	\$1,027,338.89	\$1,266,762.65	\$1,172,399.73	\$1,121,701.81
		GRAND TOTAL	\$1,027,338.89	\$1,266,762.65	\$1,172,399.73	\$1,121,701.81

**Lake Santee Regional Water Sewer DI, Decatur County, Indiana
Detailed Receipts - 2016**

Lake Santee Regional Waste & Water District	Bond & Interest Account	Other Receipts/127-5 - Bond & Interest Account	\$151,582.68
	Total Other Receipts		\$151,582.68
	Total Bond & Interest Account		\$151,582.68
	Bond & Interest Acct	Other Receipts/127-6 - Bond & Interest Account	\$147,405.24
	Total Other Receipts		\$147,405.24
	Total Bond & Interest Acct		\$147,405.24
	Debt Service Reserve Account	Other Receipts/129-5 - Debt Service Reserve	\$129.14
	Total Other Receipts		\$129.14
	Total Debt Service Reserve Account		\$129.14
	Debt Service Reserve Acct	Other Receipts/129-6 - Debt Service Reserve	\$129.10
	Total Other Receipts		\$129.10
	Total Debt Service Reserve Acct		\$129.10
	Debt Service Reserve - Invest	Other Receipts/129-51 - Debt Service Reserve - Invest	\$1,305.79
		Other Receipts/129-61 - Debt Service Reserve - Invest	\$2,050.45
	Total Other Receipts		\$3,356.24
	Total Debt Service Reserve - Invest		\$3,356.24
	Operating/Improvements - Other	Transfers In - Transferred from Another Fund	\$123.44
	Total Other Receipts		\$123.44
	Total Operating/Improvements - Other		\$123.44
	Cash Improvements Acct - Water	Transfers In - Transferred from Another Fund	\$32,016.00
	Total Other Receipts		\$32,016.00
	Total Cash Improvements Acct - Water		\$32,016.00
	Improvements Cash Account	Other Receipts/130-123-6 - Improvements Cash	\$13,776.00
	Total Other Receipts		\$13,776.00
	Total Improvements Cash Account		\$13,776.00

Lake Santee Regional Waste & Water District	Operating Account	Other Receipts/130-131-5 - Operating Account	\$404,029.00
		Other Receipts/130-131-6 - Operating Account	\$347,469.01
	Total Other Receipts		\$812,094.81
	Total Operating Account		\$812,094.81
	Equipment Set Aside- Water	Transfers In - Transferred from Another Fund	\$34,150.00
	Total Other Receipts		\$34,150.00
	Total Equipment Set Aside- Water		\$34,150.00
	Equipment Set Aside- Sewer	Transfers In - Transferred from Another Fund	\$72,000.00
	Total Other Receipts		\$72,000.00
	Total Equipment Set Aside- Sewer		\$72,000.00
Total Lake Santee Regional Waste & Water District			\$1,266,762.65

**Lake Santee Regional Water Sewer District, Decatur County, Indiana
Disbursements by Fund - 2016**

Lake Santee Regional Waste & Water District	Operating/Improvements - Other Operating	\$109.62
	Other	
	Total Operations	\$109.62
	Total Operating/Improvements - Other	\$109.62
Operating Account	Other Disbursements	\$605,842.76
	Other Disbursements	\$566,447.35
	Total Other Disbursements	\$1,172,290.11
Total Operating Account		\$1,172,290.11
Total Lake Santee Regional Waste & Water District		\$1,172,399.73

**Lake Santee Regional Water Sewer D1, Decatur County, Indiana
Debt Statement - 2016**

Debt Class		Description or Purpose	Ending Principal Balance as of Dec. 31, 2016	Principal and Interest Due in 2017
Lake Santee Regional Waste & Water District	General Obligation Bonds	Sewer Bond	\$2,277,526.92	\$147,405.00
	General Obligation Bonds	Water Bond	\$2,402,914.55	\$151,583.00
SubTotal			\$4,680,441.47	\$298,988.00
GRAND TOTAL			\$4,680,441.47	\$298,988.00

**Lake Santee Regional Water Sewer Di, Decatur County, Indiana
Leases 2016**

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date
					GRAND TOTAL

**Lake Santee Regional Water Sewer D, DeKalb County, Indiana
Capital Assets 2016**

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
Governmental Activities (General)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lake Santee Regional Waste & Water District (Water Utility)	\$180,335.78	\$6,076,472.26	\$2,265,588.27	\$0.00	\$263,620.20	\$0.00	\$147,504.16	\$8,933,520.67
TOTAL	\$180,335.78	\$6,076,472.26	\$2,265,588.27	\$0.00	\$263,620.20	\$0.00	\$147,504.16	\$8,933,520.67

**Lake Santee Regional Water Sewer DI, Decatur County, Indiana
Accounts Payable/Receivable Statement - 2016**

Government or Enterprise	Accounts Payable	Accounts Receivable
Lake Santee Regional Waste & Water District	\$4,890.08	\$64,403.01
Governmental Activities		

Lake James Regional Water Sewer Dist, Decatur County, Indiana
Financial Assistance to Non Governmental Entities - 2016

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount Type
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1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund		X
Teachers Retirement Fund		X
Police Pension Fund - First Class Cities		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X