



**Nyona/South Mud Lakes Conservancy District  
Treasurer's Report for September, 2024  
Presented October 7, 2024**

Beginning Checking Account Balance (September 1, 2024)	\$38,508.99 -
September Deposits	\$28,795.62 -
15 items cleared in September	\$22,453.16 -
Ending Checking Account Balance (September 30, 2024)	\$44,851.45 -

Beginning Savings Account Balance (September 1, 2024)	\$37,530.78
Deposits	\$7,000.00
Withdrawals (USDA Bond payments)	\$0.00
Ending Savings Account Balance (September 30, 2024)	\$44,530.78

September 2024 disbursements


Astbury	\$17,778.87 Monthly service
Duke Energy	\$2,087.40 Electricity for 53 stations
REMC	\$260.89 Electricity for 8 stations
NIPSCO	\$91.00 Gas (Plant)
Krohn & Associates	\$915.00 Accounting services
State of Indiana (Audit)	\$1,000.00 2022 Audit
Two and a half men	\$320.00 Mowing

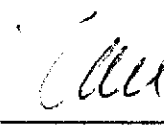
Total	\$22,453.16
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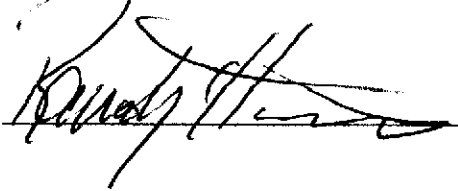
Prepared by Kevin B. Umbarger  
Treasurer, Nyona South Mud Lakes Conservancy District

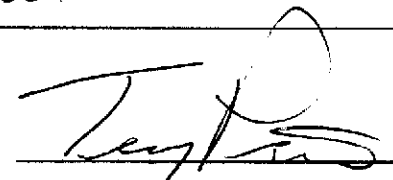
Acknowledged and accepted as presented

Chairman 

Vice Chairman 

Treasurer 

Secretary 

Member at Large 

NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT

UNAUDITED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

*Randy Hines*  
*Alan A. Platt*  
*Barry Bell*  
*Teresa Bell*  
 YTD  
 6/30/2024

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD</u> <u>6/30/2024</u>
Operating Receipts				
Unmetered Receipts	\$ 311,919.10	\$ 361,327.47	\$ 394,544.08	\$ 201,414.91
Operating Disbursements				
Salaries & Wages (Contract)	\$ 50,887.83	\$ 1,834.19	\$ 1,495.00	\$ -
Employee Benefits	1,500.00	125.00	-	-
Purchased Power	31,470.95	40,609.52	37,162.09	15,835.78
Telephone	3,612.40	2,392.13	-	-
Office Expense	4,654.43	2,787.79	2,062.09	1,307.45
Professional Services	6,740.22	196,540.04	256,170.81	116,281.75
Contract Acct Services	9,092.73	22,735.79	13,895.00	5,490.00
Legal Services	1,583.33	5,025.00	5,105.00	6,775.00
Purchased WW Treatment		-	-	-
Repairs & Maintenance	78,144.91	27,903.45	5,766.35	6,566.50
Materials & Supplies		10,970.14	-	-
Insurance	10,335.63	17,919.62	13,509.00	-
Dues & Subs	1,397.32		-	-
Chemicals		-	-	-
Taxes	22,186.37	23,587.60	10,000.00	-
Miscellaneous	390.93	14.00	-	-
Total Operating Disbursements	<u>221,997.05</u>	<u>352,444.27</u>	<u>345,165.34</u>	<u>152,256.48</u>
Net Operating Receipts	<u>89,922.05</u>	<u>8,883.20</u>	<u>49,378.74</u>	<u>49,158.43</u>
Non-Operating Receipts				
Interest Income	8.34	-	-	-
Leins	15,421.23	36,318.07	20,793.93	14,270.34
Misc		-	5,000.00	-
Refunds/Reimbursements			1,975.00	-
Transfers	84,861.58	14,452.53	10,000.00	-
Grant Proceeds		150,000.00	-	-
Total Non-Operating Receipts	<u>100,291.15</u>	<u>200,770.60</u>	<u>37,768.93</u>	<u>14,270.34</u>
Non-Operating Disbursements				
Project Costs (net of reimbursements)		-	-	-
Equipment		-	98,730.00	37,842.00
Reimbursements			3,877.36	36.11
Transfers	84,861.58	14,452.53	10,000.00	-
Bond Principal	39,000.00	13,000.00	42,000.00	
Bond Interest	74,221.87	24,171.87	73,445.84	
Total Non-Operating Disbursements	<u>198,083.45</u>	<u>51,624.40</u>	<u>228,053.20</u>	<u>37,878.11</u>
Net Increase (Decrease) in Cash	(7,870.25)	158,029.40	(140,905.53)	25,550.66
Beginning Cash	<u>66,451.04</u>	<u>58,580.79</u>	<u>216,610.19</u>	<u>75,704.66</u>
Ending Cash	<u>\$ 58,580.79</u>	<u>\$ 216,610.19</u>	<u>\$ 75,704.66</u>	<u>\$ 101,255.32</u>

Prepared By O.W. Krohn & Associates

7/25/2024

--For Internal Use Only--

**NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT**

**MONTHLY ANALYSIS OF FUND BALANCES**

FUNDS:	OPERATION & MAINTENANCE FUND	DEBT SERVICE RESERVE ACCOUNT	BOND & INTEREST ACCOUNT	IMPROVEMENT FUND	TOTALS
Beginning Balance 6/1/24	\$ 59,715.50	\$ 10,000.00	\$ 36,499.53	\$ 11,603.65	\$ 117,818.68
Receipts					
User Fees	23,575.68		7,000.00		\$ 30,575.68
Interest income	-				-
Reimbursements	-				-
Liens	14,270.34				14,270.34
Misc	-				-
Disbursements					
Operating	(23,567.38)			(37,842.00)	(61,409.38)
Replacements					-
Debt Service			-		-
Prior Period adjustment (interest)					-
Transfers	(7,000.00)		7,000.00		-
Transfers	<u>(26,238.35)</u>	<u>-</u>	<u>-</u>	<u>26,238.35</u>	<u>-</u>
Ending Balance 6/30/24	<u>\$ 40,755.79</u>	<u>\$ 10,000.00</u>	<u>\$ 50,499.53</u>	<u>\$ -</u>	<u>\$ 101,255.32</u>
Deposits in Transit @ 6/30/24	<u>\$ 30,567.91</u>		<u>\$ 7,000.00</u>		<u>\$ 37,567.91</u>
Outstanding Bond Indebtedness	<u>\$ 1,048,000</u>				

Prepared By O.W. Krohn & Associates

6/25/2024

--For Internal Use Only--

**NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT**

**UNAUDITED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD</u> <u>7/31/2024</u>
Operating Receipts				
Unmetered Receipts	\$ 311,919.10	\$ 361,327.47	\$ 394,544.08	\$ 238,982.82
Operating Disbursements				
Salaries & Wages (Contract)	\$ 50,887.83	\$ 1,834.19	\$ 1,495.00	\$ -
Employee Benefits	1,500.00	125.00	-	-
Purchased Power	31,470.95	40,609.52	37,162.09	18,212.70
Telephone	3,612.40	2,392.13	-	-
Office Expense	4,654.43	2,787.79	2,062.09	1,454.45
Professional Services	6,740.22	196,540.04	256,170.81	143,743.23
Contract Acct Services	9,092.73	22,735.79	13,895.00	6,405.00
Legal Services	1,583.33	5,025.00	5,105.00	7,200.00
Purchased WW Treatment		-	-	-
Repairs & Maintenance	78,144.91	27,903.45	5,766.35	7,408.95
Materials & Supplies		10,970.14	-	-
Insurance	10,335.63	17,919.62	13,509.00	-
Dues & Subs	1,397.32		-	-
Chemicals	-	-	-	-
Taxes	22,186.37	23,587.60	10,000.00	-
Miscellaneous	390.93	14.00	-	-
Total Operating Disbursements	<u>221,997.05</u>	<u>352,444.27</u>	<u>345,165.34</u>	<u>184,424.33</u>
Net Operating Receipts	<u>89,922.05</u>	<u>8,883.20</u>	<u>49,378.74</u>	<u>54,558.49</u>
Non-Operating Receipts				
Interest Income	8.34	-	-	-
Leins	15,421.23	36,318.07	20,793.93	14,270.34
Misc		-	5,000.00	-
Refunds/Reimbursements			1,975.00	-
Transfers	84,861.58	14,452.53	10,000.00	-
Grant Proceeds	-	150,000.00	-	-
Total Non-Operating Receipts	<u>100,291.15</u>	<u>200,770.60</u>	<u>37,768.93</u>	<u>14,270.34</u>
Non-Operating Disbursements				
Project Costs (net of reimbursements)		-	-	-
Equipment		-	98,730.00	37,842.00
Reimbursements			3,877.36	758.42
Transfers	84,861.58	14,452.53	10,000.00	-
Bond Principal	39,000.00	13,000.00	42,000.00	14,000.00
Bond Interest	74,221.87	24,171.87	73,445.84	22,968.75
Total Non-Operating Disbursements	<u>198,083.45</u>	<u>51,624.40</u>	<u>228,053.20</u>	<u>75,569.17</u>
Net Increase (Decrease) in Cash	(7,870.25)	158,029.40	(140,905.53)	(6,740.34)
Beginning Cash	<u>66,451.04</u>	<u>58,580.79</u>	<u>216,610.19</u>	<u>75,704.66</u>
Ending Cash	\$ <u>58,580.79</u>	\$ <u>216,610.19</u>	\$ <u>75,704.66</u>	\$ <u>68,964.32</u>

Prepared By O.W. Krohn & Associates

8/25/2024

--For Internal Use Only--

**NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT**

**MONTHLY ANALYSIS OF FUND BALANCES**

FUNDS:	OPERATION & MAINTENANCE <u>FUND</u>	DEBT SERVICE RESERVE <u>ACCOUNT</u>	BOND & INTEREST <u>ACCOUNT</u>	IMPROVEMENT <u>FUND</u>	<u>TOTALS</u>
Beginning Balance 7/1/24	\$ 40,755.79	\$ 10,000.00	\$ 50,499.53	\$ -	\$ 101,255.32
Receipts					
User Fees	30,567.91		7,000.00		\$ 37,567.91
Interest Income	-				-
Reimbursements	-				-
Liens	-				-
Misc	-				-
Disbursements					
Operating	(32,890.16)			-	(32,890.16)
Replacements					-
Debt Service			(36,968.75)		(36,968.75)
Prior Period adjustment (interest)					-
Transfers					-
Transfers	-	-	-	-	-
Ending Balance 7/31/24	<u>\$ 38,433.54</u>	<u>\$ 10,000.00</u>	<u>\$ 20,530.78</u>	<u>\$ -</u>	<u>\$ 68,964.32</u>
Deposits in Transit @ 7/31/24	<u>\$ 22,905.61</u>		<u>\$ 7,000.00</u>		<u>\$ 29,905.61</u>
Outstanding Bond Indebtedness	<u>\$ 1,034,000</u>				

Prepared By O.W. Krohn & Associates

8/25/2024

--For Internal Use Only--

**NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT**

**UNAUDITED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	YTD <u>8/31/2024</u>
Operating Receipts				
Unmetered Receipts	\$ 311,919.10	\$ 361,327.47	\$ 394,544.08	\$ 268,888.43
Operating Disbursements				
Salaries & Wages (Contract)	\$ 50,887.83	\$ 1,834.19	\$ 1,495.00	\$ -
Employee Benefits	1,500.00	125.00	-	-
Purchased Power	31,470.95	40,609.52	37,162.09	20,888.99
Telephone	3,612.40	2,392.13	-	-
Office Expense	4,654.43	2,787.79	2,062.09	1,454.45
Professional Services	6,740.22	196,540.04	256,170.81	162,522.10
Contract Acct Services	9,092.73	22,735.79	13,895.00	7,320.00
Legal Services	1,583.33	5,025.00	5,105.00	7,200.00
Purchased WW Treatment		-	-	-
Repairs & Maintenance	78,144.91	27,903.45	5,766.35	7,868.95
Materials & Supplies		10,970.14	-	-
Insurance	10,335.63	17,919.62	13,509.00	-
Dues & Subs	1,397.32		-	-
Chemicals	-	-	-	-
Taxes	22,186.37	23,587.60	10,000.00	-
Miscellaneous	390.93	14.00	-	-
Total Operating Disbursements	<u>221,997.05</u>	<u>352,444.27</u>	<u>345,165.34</u>	<u>207,254.49</u>
Net Operating Receipts	<u>89,922.05</u>	<u>8,883.20</u>	<u>49,378.74</u>	<u>61,633.94</u>
Non-Operating Receipts				
Interest Income	8.34	-	-	-
Leins	15,421.23	36,318.07	20,793.93	14,270.34
Misc		-	5,000.00	-
Refunds/Reimbursements			1,975.00	-
Transfers	84,861.58	14,452.53	10,000.00	-
Grant Proceeds	-	150,000.00	-	-
Total Non-Operating Receipts	<u>100,291.15</u>	<u>200,770.60</u>	<u>37,768.93</u>	<u>14,270.34</u>
Non-Operating Disbursements				
Project Costs (net of reimbursements)		-	-	-
Equipment		-	98,730.00	37,842.00
Reimbursements			3,877.36	758.42
Transfers	84,861.58	14,452.53	10,000.00	-
Bond Principal	39,000.00	13,000.00	42,000.00	14,000.00
Bond Interest	74,221.87	24,171.87	73,445.84	22,968.75
Total Non-Operating Disbursements	<u>198,083.45</u>	<u>51,624.40</u>	<u>228,053.20</u>	<u>75,569.17</u>
Net Increase (Decrease) in Cash	(7,870.25)	158,029.40	(140,905.53)	335.11
Beginning Cash	<u>66,451.04</u>	<u>58,580.79</u>	<u>216,610.19</u>	<u>75,704.66</u>
Ending Cash	\$ <u>58,580.79</u>	\$ <u>216,610.19</u>	\$ <u>75,704.66</u>	\$ <u>76,039.77</u>

Prepared By O.W. Krohn & Associates

9/20/2024

--For Internal Use Only--

**NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT**

**MONTHLY ANALYSIS OF FUND BALANCES**

FUNDS:	OPERATION & MAINTENANCE <u>FUND</u>	DEBT SERVICE RESERVE <u>ACCOUNT</u>	BOND & INTEREST <u>ACCOUNT</u>	IMPROVEMENT <u>FUND</u>	<u>TOTALS</u>
Beginning Balance 8/1/24	\$ 38,433.54	\$ 10,000.00	\$ 20,530.78	\$ -	\$ 68,964.32
Receipts					
User Fees	22,905.61		7,000.00		\$ 29,905.61
Interest Income	-				-
Reimbursements	-				-
Liens	-				-
Misc	-				-
Disbursements					
Operating	(22,830.16)			-	(22,830.16)
Replacements					-
Debt Service			-		-
Prior Period adjustment (interest)					-
Transfers					-
Transfers	-	-	-	-	-
Ending Balance 8/31/24	<u>\$ 38,508.99</u>	<u>\$ 10,000.00</u>	<u>\$ 27,530.78</u>	<u>\$ -</u>	<u>\$ 76,039.77</u>
Deposits in Transit @ 8/31/24	<u>\$ 22,905.61</u>		<u>\$ 7,000.00</u>		<u>\$ 29,905.61</u>
Outstanding Bond Indebtedness		<u>\$ 1,034,000</u>			

Prepared By O.W. Krohn & Associates

9/20/2024

--For Internal Use Only--

**NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT**

**UNAUDITED SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>YTD</u> <u>9/30/2024</u>
Operating Receipts				
Unmetered Receipts	\$ 311,919.10	\$ 361,327.47	\$ 394,544.08	\$ 304,684.05
Operating Disbursements				
Salaries & Wages (Contract)	\$ 50,887.83	\$ 1,834.19	\$ 1,495.00	\$ -
Employee Benefits	1,500.00	125.00	-	-
Purchased Power	31,470.95	40,609.52	37,162.09	23,328.28
Telephone	3,612.40	2,392.13	-	-
Office Expense	4,654.43	2,787.79	2,062.09	1,454.45
Professional Services	6,740.22	196,540.04	256,170.81	181,300.97
Contract Acct Services	9,092.73	22,735.79	13,895.00	8,235.00
Legal Services	1,583.33	5,025.00	5,105.00	7,200.00
Purchased WW Treatment		-	-	-
Repairs & Maintenance	78,144.91	27,903.45	5,766.35	7,868.95
Materials & Supplies		10,970.14	-	-
Insurance	10,335.63	17,919.62	13,509.00	-
Dues & Subs	1,397.32		-	-
Chemicals	-	-	-	-
Taxes	22,186.37	23,587.60	10,000.00	377.00
Miscellaneous	390.93	14.00	-	-
Total Operating Disbursements	<u>221,997.05</u>	<u>352,444.27</u>	<u>345,165.34</u>	<u>229,764.65</u>
Net Operating Receipts	<u>89,922.05</u>	<u>8,883.20</u>	<u>49,378.74</u>	<u>74,919.40</u>
Non-Operating Receipts				
Interest Income	8.34	-	-	-
Leins	15,421.23	36,318.07	20,793.93	14,270.34
Misc		-	5,000.00	-
Refunds/Reimbursements			1,975.00	-
Transfers	84,861.58	14,452.53	10,000.00	-
Grant Proceeds	-	150,000.00	-	-
Total Non-Operating Receipts	<u>100,291.15</u>	<u>200,770.60</u>	<u>37,768.93</u>	<u>14,270.34</u>
Non-Operating Disbursements				
Project Costs (net of reimbursements)		-	-	-
Equipment		-	98,730.00	37,842.00
Reimbursements			3,877.36	758.42
Transfers	84,861.58	14,452.53	10,000.00	-
Bond Principal	39,000.00	13,000.00	42,000.00	14,000.00
Bond Interest	74,221.87	24,171.87	73,445.84	22,968.75
Total Non-Operating Disbursements	<u>198,083.45</u>	<u>51,624.40</u>	<u>228,053.20</u>	<u>75,569.17</u>
Net Increase (Decrease) in Cash	(7,870.25)	158,029.40	(140,905.53)	13,620.57
Beginning Cash	<u>66,451.04</u>	<u>58,580.79</u>	<u>216,610.19</u>	<u>75,704.66</u>
Ending Cash	\$ <u>58,580.79</u>	\$ <u>216,610.19</u>	\$ <u>75,704.66</u>	\$ <u>89,325.23</u>

Prepared By O.W. Krohn & Associates

10/7/2024

--For Internal Use Only--

**NYONA SOUTH MUD LAKE CONSERVANCY DISTRICT**

**MONTHLY ANALYSIS OF FUND BALANCES**

FUNDS:	OPERATION & MAINTENANCE FUND	DEBT SERVICE RESERVE ACCOUNT	BOND & INTEREST ACCOUNT	IMPROVEMENT FUND	TOTALS
Beginning Balance 9/1/24	\$ 38,508.99	\$ 10,000.00	\$ 27,530.78	\$ -	\$ 76,039.77
Receipts					
User Fees	28,795.62		7,000.00		\$ 35,795.62
Interest Income	-				-
Reimbursements	-				-
Liens	-				-
Misc	-				-
Disbursements					
Operating	(22,510.16)			-	(22,510.16)
Replacements					-
Debt Service					-
Prior Period adjustment (interest)					-
Transfers					-
Transfers	-	-	-	-	-
Ending Balance 9/30/24	<u>\$ 44,794.45</u>	<u>\$ 10,000.00</u>	<u>\$ 34,530.78</u>	<u>\$ -</u>	<u>\$ 89,325.23</u>
Deposits in Transit @ 9/30/24	<u>\$ 25,425.11</u>		<u>\$ 7,000.00</u>		<u>\$ 32,425.11</u>
Outstanding Bond Indebtedness	<u>\$ 1,034,000</u>				

Prepared By O.W. Krohn & Associates

10/7/2024

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