

FEDERAL IDENTIFICATION NUMBER:
35-1969453

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

UNIT NAME:
SIMONTON LAKE CONSERVANCY DISTRICT

COUNTY:
ELKHART COUNTY

ID: 20-8-46
(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 2007

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TRANSPORTATION, SEWAGE, TRASH COLLECTION
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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: _____

TITLE: FINANCIAL SECRETARY

PRINTED NAME OF OFFICIAL: LINDA WILSON

DATE SIGNED: _____

ADDRESS: PO BOX 4304

CITY: ELKHART

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 206-8485

ZIP: 46514-0000

*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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2007

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2007</u>	<u>2007 Receipts</u>	<u>2007 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2007</u>	<u>Investments at 12/31/2007</u>	<u>Total Cash and Investments at 12/31/2007</u>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-DEPRECIATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-OPERATING	\$21,761.89	\$417,543.56	\$411,413.81	\$27,891.64	\$0.00	\$27,891.64
WASTEWATER UTILITY-OTHER #1	\$0.00	\$0.00	\$0.00	\$0.00	\$261,926.64	\$261,926.64
WASTEWATER UTILITY-OTHER #2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-OTHER #3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-OTHER #4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-OTHER #5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$21,761.89	\$417,543.56	\$411,413.81	\$27,891.64	\$261,926.64	\$289,818.28

Subtotal All Funds:	\$21,761.89	\$417,543.56	\$411,413.81	\$27,891.64	\$261,926.64	\$289,818.28
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Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements		\$417,543.56	\$411,413.81

CASH AND INVESTMENTS ON PART 4 ARE 261926.64! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: SIMONTON LAKE CONSERVANCY DISTRICT

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2007

<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 2007

ID: 20-8-46 PAGE: 1

COUNTY: ELKHART COUNTY
UNIT NAME: SIMONTON LAKE CONSERVANCY DISTRICT

Fund:		\$0.00
TOTAL		\$0.00

TOTAL DISBURSEMENTS:		\$0.00
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ASSETS

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	CASH	\$27,891.64
	NO FUNCTION NEEDED	INVESTMENTS	\$261,926.64
	NO FUNCTION NEEDED	INVENTORY-MATERIALS AND SUPPLIES	\$30,357.40
	NO FUNCTION NEEDED	UTILITY PLANT IN SERVICE	\$2,214,356.00
	NO FUNCTION NEEDED	ACCUMULATED DEPRECIATION OF UTIL PLANT IN SERVICE	\$-881,914.20
Fund Total:			\$1,652,617.48
Total ASSETS:			\$1,652,617.48

LIABILITIES AND EQUITY

	NO FUNCTION NEEDED	ACCOUNTS PAYABLE	\$-13,342.98
	NO FUNCTION NEEDED	WASTEWATER UTILITY BONDS	\$1,595,000.00
	NO FUNCTION NEEDED	NET ASSETS	\$70,960.46
Fund Total:			\$1,652,617.48
Total LIABILITIES AND EQUITY:			\$1,652,617.48

REVENUES

	NO FUNCTION NEEDED	OTHER UTILITY OPERATING REVENUE	\$405,821.74
	NO FUNCTION NEEDED	INTEREST EARNED	\$11,721.82
Fund Total:			\$417,543.56
Total REVENUES:			\$417,543.56

EXPENDITURES

	OPERATIONS AND MAINTENANCE	SALARIES AND WAGES-EMPLOYEES	\$29,782.90	
	OPERATIONS AND MAINTENANCE	MATERIALS AND SUPPLIES	\$251,206.33	
	OPERATIONS AND MAINTENANCE	CONTRACTUAL SERVICES-PROFESSIONAL	\$643.78	
	OPERATIONS AND MAINTENANCE	CONTRACTUAL SERVICES-TESTING	\$1,484.00	
	OPERATIONS AND MAINTENANCE	CONTRACTUAL SERVICES-OTHER	\$8,301.60	
	OPERATIONS AND MAINTENANCE	INSURANCE-OTHER	\$1,961.00	
	OPERATIONS AND MAINTENANCE	RENTS	\$6,120.00	
	OPERATIONS AND MAINTENANCE	DEPRECIATION AND AMORTIZATION	\$111,914.20	
	Expense Category Total:			\$411,413.81
	Fund Total:			\$411,413.81

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: SIMONTON LAKE CONSERVANCY DISTRICT ID: 20-8-46
COUNTY: ELKHART COUNTY

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2007

PAGE: 2

Total EXPENDITURES:

\$411,413.81

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>
01/01/2007	WASTEWATER UTILITY-OTHER #1	MONEY MARKET	KEY BANK	\$51,040.11	04/10/2008	3.63	\$136,926.64
07/19/2007	WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	CHASE BANK	\$50,000.00	04/10/2008	5.26	\$125,000.00

Total by Fund: **\$261,926.64**

Total INVESTMENTS: **\$261,926.64**

Total Cash and Investments: **\$261,926.64**

FOR THE FISCAL YEAR ENDING 2007

PART 6 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2007 (BEGINNING YEAR)	\$1,685,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$90,000.00
OUTSTANDING 12-31-2007 (ENDING YEAR)	\$1,595,000.00
INTEREST PAID DURING 2007 (FULL YEAR)	\$81,622.50

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: SIMONTON LAKE CONSERVANCY DISTRICT ID: 20-8-46

COUNTY: ELKHART COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2007

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: SIMONTON LAKE CONSERVANCY DISTRICT ID: 20-8-46

COUNTY: ELKHART COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2007

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 2007

COUNTY: ELKHART COUNTY
UNIT NAME: SIMONTON LAKE CONSERVANCY DISTRICT

ID: 20-8-46
PAGE: 1

	WASTEWATER UTILITY-OTHER #1
BALANCE, JANUARY 1	\$2,200,000.00
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$14,356.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$14,356.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$2,214,356.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SIMONTON LAKE CONSERVANCY DISTRICT ID: 20-8-46

COUNTY: ELKHART COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE
FOR THE FISCAL YEAR ENDING 2007

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	<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: SIMONTON LAKE CONSERVANCY DISTRICT
FOR THE FISCAL YEAR ENDING 2007

ID: 20-8-46
COUNTY: ELKHART 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: SIMONTON LAKE CONSERVANCY DISTRICT ID: 20-8-46

COUNTY: ELKHART COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2007

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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