

FEDERAL IDENTIFICATION NUMBER:  
35-1900777

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

UNIT NAME:  
NEW PARIS CONSERVANCY

COUNTY:  
ELKHART COUNTY

ID: 20-7-60  
(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

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- 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
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- 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: GARY BRUMBAUGH

ADDRESS: 18121 COUNTY ROAD 29

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 831-6100

TITLE: CHAIRMAN

DATE SIGNED: \_\_\_\_\_

CITY: NEW PARIS

ZIP: 46545-0000

\*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: NEW PARIS CONSERVANCY

ID: 20-7-60

**CASH UNITS ONLY**

COUNTY: ELKHART COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

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<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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
1300 GENERAL	\$395,010.08	\$170,557.50	\$577,376.15	\$-11,808.57	\$0.00	\$-11,808.57
<b>Total by Fund Type:</b>	<b>\$395,010.08</b>	<b>\$170,557.50</b>	<b>\$577,376.15</b>	<b>\$-11,808.57</b>	<b>\$0.00</b>	<b>\$-11,808.57</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
1350 CONSTRUCTION	\$4,508.15	\$0.00	\$0.00	\$4,508.15	\$0.00	\$4,508.15
1370 CUMULATIVE CAPITAL IMPROVEMENT	\$71,278.13	\$18,383.04	\$0.00	\$89,661.17	\$0.00	\$89,661.17
<b>Total by Fund Type:</b>	<b>\$75,786.28</b>	<b>\$18,383.04</b>	<b>\$0.00</b>	<b>\$94,169.32</b>	<b>\$0.00</b>	<b>\$94,169.32</b>
<b>Subtotal All Funds:</b>	<b>\$470,796.36</b>	<b>\$188,940.54</b>	<b>\$577,376.15</b>	<b>\$82,360.75</b>	<b>\$0.00</b>	<b>\$82,360.75</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$188,940.54</b>	<b>\$577,376.15</b>

**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: NEW PARIS CONSERVANCY

ID: 20-7-60

**CASH UNITS ONLY**

COUNTY: ELKHART 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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
1320 WASTEWATER UTIL-BOND AND INTEREST	\$248,057.14	\$116,400.00	\$392,726.00	\$-28,268.86	\$0.00	\$-28,268.86
1310 WASTEWATER UTILITY-OPERATING	\$141,675.16	\$371,407.13	\$236,011.50	\$277,070.79	\$0.00	\$277,070.79
1330 WATER UTILITY-DEBT RESERVE	\$177,204.74	\$96,000.00	\$0.00	\$273,204.74	\$0.00	\$273,204.74
1340 WATER UTILITY-DEPRECIATION/IMPROVE	\$155,314.38	\$28,800.00	\$0.00	\$184,114.38	\$0.00	\$184,114.38
<b>Total by Fund Type:</b>	<b>\$722,251.42</b>	<b>\$612,607.13</b>	<b>\$628,737.50</b>	<b>\$706,121.05</b>	<b>\$0.00</b>	<b>\$706,121.05</b>

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<b>Subtotal All Funds:</b>	<b>\$722,251.42</b>	<b>\$612,607.13</b>	<b>\$628,737.50</b>	<b>\$706,121.05</b>	<b>\$0.00</b>	<b>\$706,121.05</b>
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**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$241,200.00	
Transfers Out		\$241,200.00
<b>Net Receipts and Disbursements</b>	<b>\$371,407.13</b>	<b>\$387,537.50</b>

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

UNIT NAME: NEW PARIS CONSERVANCY

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1300 GENERAL</u>	
1430	GENERAL PROPERTY TAXES	\$170,557.50
	<b>Total for: TAXES</b>	<b>\$170,557.50</b>
	<b>TOTAL RECEIPTS FOR 1300 GENERAL</b>	<b>\$170,557.50</b>
Fund:	<u>1370 CUMULATIVE CAPITAL IMPROVEMENT</u>	
1431	GENERAL PROPERTY TAXES	\$18,383.04
	<b>Total for: TAXES</b>	<b>\$18,383.04</b>
	<b>TOTAL RECEIPTS FOR 1370 CUMULATIVE CAPITAL IMPROVEMENT</b>	<b>\$18,383.04</b>
	<b>Total Receipts:</b>	<b>\$188,940.54</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 3 - DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 20-7-60 PAGE: 1

COUNTY: ELKHART COUNTY  
UNIT NAME: NEW PARIS CONSERVANCY

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Fund:	1300 GENERAL	
	PERSONAL SERVICES	\$67,410.62
	OTHER SERVICES AND CHARGES	\$23,242.84
	OTHER DISBURSEMENTS	\$486,722.69
	<b>TOTAL</b>	<b>\$577,376.15</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$577,376.15</b>
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PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
1340 WATER UTILITY-DEPRECIATION/IMPROVE <i>Fund Total:</i>	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$28,800.00 <b>\$28,800.00</b>
1330 WATER UTILITY-DEBT RESERVE <i>Fund Total:</i>	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$96,000.00 <b>\$96,000.00</b>
1310 WASTEWATER UTILITY-OPERATING  <i>Fund Total:</i>	NO FUNCTION NEEDED NO FUNCTION NEEDED NO FUNCTION NEEDED NO FUNCTION NEEDED NO FUNCTION NEEDED NO FUNCTION NEEDED	UNMETERED SALES-RESIDENTIAL 1422 UNMETERED SALES-COMMERCIAL 1423 UNMETERED SALES-INDUSTRIAL 1425 PENALTIES 14200 OTHER REVENUE 1419 INTEREST EARNED	\$241,208.63 \$31,650.40 \$71,294.40 \$8,647.39 \$3,059.18 \$15,547.13 <b>\$371,407.13</b>
1320 WASTEWATER UTIL-BOND AND INTEREST <i>Fund Total:</i>	NO FUNCTION NEEDED	1320 TRANSFER OF FUNDS-OTHER	\$116,400.00 <b>\$116,400.00</b>
<b>Total REVENUES:</b>			<b>\$612,607.13</b>

**EXPENDITURES**

1310 WASTEWATER UTILITY-OPERATING <i>Expense Category Total:</i>	WATER TREATMENT EXPENSE-MAINT	1720 MISCELLANEOUS	\$466.80 <b>\$466.80</b>
<i>Expense Category Total:</i>	TRANSMISSION/DISTRIBUTION-MAINT	1718 CONTRACTUAL SERVICES-OTHER	\$2,682.62 <b>\$2,682.62</b>
<i>Expense Category Total:</i>	GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES	MISCELLANEOUS MISCELLANEOUS MISCELLANEOUS MISCELLANEOUS	\$-144,753.18 \$-296,300.00 \$21,300.00 \$16,800.00 <b>\$-402,953.18</b>
<i>Expense Category Total:</i>	COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS	1702 PURCHASED POWER 1709 MISCELLANEOUS	\$8,365.86 \$489.42 <b>\$8,855.28</b>
<i>Expense Category Total:</i>	COLLECTION SYSTEM-MAINTENANCE COLLECTION SYSTEM-MAINTENANCE	1704 REPAIRS CONTRACTUAL SERVICES-OTHER	\$16,407.11 \$7,444.65 <b>\$23,851.76</b>
<i>Expense Category Total:</i>	TREATMENT AND DISPOSAL-OPERATIONS	1712 PURCHASED POWER	\$32,515.96 <b>\$32,515.96</b>

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
1310 WASTEWATER UTILITY-OPERATING	TREATMENT AND DISPOSAL-MAINTENANCE	1729 SALARIES AND WAGES-EMPLOYEES	\$60,530.81
	TREATMENT AND DISPOSAL-MAINTENANCE	1715 CHEMICALS	\$9,346.50
	TREATMENT AND DISPOSAL-MAINTENANCE	1716 MATERIALS AND SUPPLIES	\$11,894.30
	TREATMENT AND DISPOSAL-MAINTENANCE	1714 REPAIRS	\$1,695.62
	TREATMENT AND DISPOSAL-MAINTENANCE	140307 DEPRECIATION AND AMORTIZATION	\$145,102.00
	<b>Expense Category Total:</b>		<b>\$228,569.23</b>
	ADMINISTRATION AND GENERAL	1732 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$1,250.00
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$52,295.36
	ADMINISTRATION AND GENERAL	1734 OFFICE SUPPLIES	\$12,819.93
	ADMINISTRATION AND GENERAL	1736 PURCHASED POWER	\$11,297.10
	ADMINISTRATION AND GENERAL	1735 TRANSPORTATION EXPENSE	\$2,710.43
	ADMINISTRATION AND GENERAL	1737 INSURANCE-GENERAL LIABILITY	\$9,787.50
	ADMINISTRATION AND GENERAL	1739 INSURANCE-WORKMANS COMP	\$600.30
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$10,062.41
	<b>Expense Category Total:</b>		<b>\$100,823.03</b>
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$241,200.00
	<b>Expense Category Total:</b>		<b>\$241,200.00</b>
	<b>Fund Total:</b>		<b>\$236,011.50</b>
1320 WASTEWATER UTIL-BOND AND INTEREST	GENERAL CATEGORIES	MISCELLANEOUS	\$926.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$296,300.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$-21,300.00
	<b>Expense Category Total:</b>		<b>\$275,926.00</b>
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$16,800.00
	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$100,000.00
	<b>Expense Category Total:</b>		<b>\$116,800.00</b>
	<b>Fund Total:</b>		<b>\$392,726.00</b>
<b>Total EXPENDITURES:</b>			<b>\$628,737.50</b>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW PARIS CONSERVANCY  
COUNTY: ELKHART COUNTY

ID: 20-7-60

PART 5 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2008

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CASH

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<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>
		CASH CHECKING	0000316080				\$788,481.80

**Total CASH:** **\$788,481.80**

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**Total Cash and Investments:** **\$788,481.80**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	OTHER REVENUE BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,290,000.00	\$840,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$175,000.00	\$100,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,115,000.00	\$740,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$25,800.00	\$16,800.00

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW PARIS CONSERVANCY

ID: 20-7-60

COUNTY: ELKHART COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<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: NEW PARIS CONSERVANCY

ID: 20-7-60

COUNTY: ELKHART COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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<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: ELKHART COUNTY  
 UNIT NAME: NEW PARIS CONSERVANCY

ID: 20-7-60  
 PAGE: 1

	1300 GENERAL	1310 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$10,935.00	\$6,542,171.10
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$1,286.00
MACHINERY AND EQUIPMENT	\$1,600.00	\$3,118.65
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$1,600.00</u>	<u>\$4,404.65</u>
<u>REDUCTIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$12,535.00</u>	<u>\$6,546,575.75</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW PARIS CONSERVANCY

ID: 20-7-60

COUNTY: ELKHART COUNTY

PART 11 - REPORT OF ACCOUNTS RECEIVABLE  
FOR THE FISCAL YEAR ENDING 2008

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	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
1300 GENERAL	\$0.00	\$0.00	\$0.00	\$43,299.77	\$43,299.77
<b>TOTAL ACCOUNTS RECEIVABLE:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$43,299.77</b>	<b>\$43,299.77</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 12 - REPORT OF ACCOUNTS PAYABLE  
UNIT NAME: NEW PARIS CONSERVANCY  
FOR THE FISCAL YEAR ENDING 2008

ID: 20-7-60  
COUNTY: ELKHART COUNTY

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Fund Type: GENERAL

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
1300 GENERAL		\$14,186.84

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Total by Fund Type: \$14,186.84

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**TOTAL FOR ALL FUNDS:** \$14,186.84

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW PARIS CONSERVANCY

ID: 20-7-60

COUNTY: ELKHART COUNTY

PART 13 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2008

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<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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