

FEDERAL IDENTIFICATION NUMBER:
35-2150247

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

UNIT NAME:
NYONA-SOUTH MUD LAKE CONSERVANCY

COUNTY:
FULTON COUNTY

ID: 25-7-62
(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
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
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- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF ACCOUNTS RECEIVABLE
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- 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: _____

TITLE: TREASURER

PRINTED NAME OF OFFICIAL: KEN HUTCHINS

DATE SIGNED: _____

ADDRESS: P.O. BOX 308

CITY: FULTON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 382-2506

ZIP: 46931-0000

*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: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62

CASH UNITS ONLY

COUNTY: FULTON 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: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62

CASH UNITS ONLY

COUNTY: FULTON 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	\$0.00	\$6,183.33	\$25.50	\$6,157.83	\$0.00	\$6,157.83
WASTEWATER UTILITY-DEBT RESERVE	\$0.00	\$19,901.76	\$0.00	\$19,901.76	\$0.00	\$19,901.76
WASTEWATER UTILITY-OPERATING	\$101,135.91	\$223,997.21	\$244,599.68	\$80,533.44	\$0.00	\$80,533.44
Total by Fund Type:	\$101,135.91	\$250,082.30	\$244,625.18	\$106,593.03	\$0.00	\$106,593.03

Subtotal All Funds:	\$101,135.91	\$250,082.30	\$244,625.18	\$106,593.03	\$0.00	\$106,593.03
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$13,671.99				
Transfers Out			\$13,671.99			
Net Receipts and Disbursements		\$236,410.31	\$230,953.19			

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

<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: 25-7-62 PAGE: 1

COUNTY: FULTON COUNTY
UNIT NAME: NYONA-SOUTH MUD LAKE CONSERVANCY

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	MISC. SERVICE REVENUES	\$931.00
	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$212,929.88
	NO FUNCTION NEEDED	OTHER REVENUE	\$4,427.67
	NO FUNCTION NEEDED	INTEREST EARNED	\$680.94
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$25.50
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$5,002.22
Fund Total:			\$223,997.21
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$6,183.33
Fund Total:			\$6,183.33
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$12,438.60
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$7,463.16
Fund Total:			\$19,901.76
Total REVENUES:			\$250,082.30

EXPENDITURES

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	PURCHASED POWER	\$22,498.16
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$1,289.62
	GENERAL CATEGORIES	MAINTENANCE	\$1,650.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-MANAGEMENT FEES	\$37,330.39
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$14,104.60
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$698.66
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$1,472.23
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$295.96
	GENERAL CATEGORIES	MISCELLANEOUS	\$11,597.64
	Expense Category Total:		
	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,000.00
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-BILLING	\$22,776.53
	ADMINISTRATION AND GENERAL	INSURANCE-GENERAL LIABILITY	\$15,970.18
Expense Category Total:			\$41,746.71
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$13,646.49
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$60,353.12
	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$14,000.00
	NO FUNCTION NEEDED	EQUIPMENT	\$10,845.37
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$13,070.73
	Expense Category Total:		

(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62
COUNTY: FULTON COUNTY

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

PAGE: 2

Fund Total:

\$244,599.68

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$25.50
Expense Category Total:			\$25.50
Fund Total:			\$25.50
Total EXPENDITURES:			\$244,625.18

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62
COUNTY: FULTON COUNTY

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

PAGE: 1

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>
		CHECKING ACCOUNT	953225869	\$0.00			\$106,593.03

Total CASH: **\$106,593.03**

Total Cash and Investments: **\$106,593.03**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,383,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$14,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,369,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$60,353.12

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: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62

COUNTY: FULTON 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: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62

COUNTY: FULTON 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: FULTON COUNTY
UNIT NAME: NYONA-SOUTH MUD LAKE CONSERVANCY

ID: 25-7-62
PAGE: 1

	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$4,243,487.96
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$10,845.37
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$10,845.37</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>\$4,254,333.33</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62

COUNTY: FULTON 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>
	\$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: NYONA-SOUTH MUD LAKE CONSERVANCY
FOR THE FISCAL YEAR ENDING 2008

ID: 25-7-62
COUNTY: FULTON 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: NYONA-SOUTH MUD LAKE CONSERVANCY ID: 25-7-62

COUNTY: FULTON 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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