

FEDERAL IDENTIFICATION NUMBER:  
35-1143355

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

UNIT NAME:  
BIG BLUE RIVER CONSERVANCY DISTRICT

COUNTY:  
HENRY COUNTY

ID: 33-7-34  
(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
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- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- 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: \_\_\_\_\_

TITLE: TREASURER

PRINTED NAME OF OFFICIAL: DAVID COPENHAVER

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

ADDRESS: 214 SOUTH MAIN

CITY: NEW CASTLE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 529-2100

ZIP: 47362-0000

\*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: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34

**CASH UNITS ONLY**

COUNTY: HENRY 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>						
GENERAL	\$395,644.98	\$440,597.61	\$518,897.95	\$317,344.64	\$450,000.00	\$767,344.64
<b>Total by Fund Type:</b>	<b>\$395,644.98</b>	<b>\$440,597.61</b>	<b>\$518,897.95</b>	<b>\$317,344.64</b>	<b>\$450,000.00</b>	<b>\$767,344.64</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
CUMULATIVE IMPROVEMENT 1	\$316,765.93	\$18,701.17	\$0.00	\$335,467.10	\$550,000.00	\$885,467.10
CUMULATIVE MAINTENANCE 1	\$144,324.51	\$17,493.13	\$0.00	\$161,817.64	\$225,000.00	\$386,817.64
<b>Total by Fund Type:</b>	<b>\$461,090.44</b>	<b>\$36,194.30</b>	<b>\$0.00</b>	<b>\$497,284.74</b>	<b>\$775,000.00</b>	<b>\$1,272,284.74</b>
<b>Subtotal All Funds:</b>	<b>\$856,735.42</b>	<b>\$476,791.91</b>	<b>\$518,897.95</b>	<b>\$814,629.38</b>	<b>\$1,225,000.00</b>	<b>\$2,039,629.38</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>\$476,791.91</b>	<b>\$518,897.95</b>

**CASH AND INVESTMENTS ON PART 4 ARE  
1225000.00! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34

**CASH UNITS ONLY**

COUNTY: HENRY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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 at <u>12/31/</u>	Total Cash and Investments at <u>12/31/</u>
<b>Section I</b>						
<b>FUND TYPE:</b>						
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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**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
<b>Net Receipts and Disbursements</b>	<b>\$0.00</b>	<b>\$0.00</b>

**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: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$306,091.61
<b>Total for: TAXES</b>	<b>\$306,091.61</b>
INTEREST EARNED	\$3,788.27
OTHER CONTRIBUTIONS	\$129,899.25
MISCELLANEOUS REVENUE-OTHER	\$818.48
<b>Total for: MISCELLANEOUS</b>	<b>\$134,506.00</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$440,597.61</b>
Fund: <u>CUMULATIVE MAINTENANCE 1</u>	
INTEREST EARNED	\$2,493.13
OTHER CONTRIBUTIONS	\$15,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$17,493.13</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE MAINTENANCE 1</b>	<b>\$17,493.13</b>
Fund: <u>CUMULATIVE IMPROVEMENT 1</u>	
INTEREST EARNED	\$5,800.43
OTHER CONTRIBUTIONS	\$12,900.74
<b>Total for: MISCELLANEOUS</b>	<b>\$18,701.17</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE IMPROVEMENT 1</b>	<b>\$18,701.17</b>
<b>Total Receipts:</b>	<b>\$476,791.91</b>

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

ID: 33-7-34 PAGE: 1

COUNTY: HENRY COUNTY  
UNIT NAME: BIG BLUE RIVER CONSERVANCY DISTRICT

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Fund:	GENERAL		
	PERSONAL SERVICES		\$251,313.95
	SUPPLIES		\$31,615.17
	OTHER SERVICES AND CHARGES		\$91,086.66
	CAPITAL OUTLAY		\$126,562.80
	OTHER DISBURSEMENTS		\$18,319.37
	<b>TOTAL</b>		<b>\$518,897.95</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$518,897.95</b>
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(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34  
COUNTY: HENRY COUNTY

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

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<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
Expense Category Total:			\$0.00
Fund Total:			\$0.00
			\$0.00

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>
02/26/2008	GENERAL	CERTIFICATE OF DEPOSIT	XXXXX3197	\$0.00	06/26/2008	3.06	\$200,000.00
10/20/2008	GENERAL	CERTIFICATE OF DEPOSIT	3908	\$0.00	12/02/2008	2.50	\$250,000.00
<b>Total by Fund:</b>							<b>\$450,000.00</b>
02/26/2008	CUMULATIVE MAINTENANCE 1	CERTIFICATE OF DEPOSIT	XXXXX2994	\$0.00	06/26/2008	3.06	\$100,000.00
10/20/2008	CUMULATIVE MAINTENANCE 1	CERTIFICATE OF DEPOSIT	XXXXX8594	\$0.00	12/19/2008	1.65	\$125,000.00
<b>Total by Fund:</b>							<b>\$225,000.00</b>
02/26/2008	CUMULATIVE IMPROVEMENT 1	CERTIFICATE OF DEPOSIT	XXXXX3094	\$0.00	06/26/2008	3.22	\$250,000.00
10/20/2008	CUMULATIVE IMPROVEMENT 1	CERTIFICATE OF DEPOSIT	3909	\$0.00	12/18/2008	2.50	\$100,000.00
10/20/2008	CUMULATIVE IMPROVEMENT 1	CERTIFICATE OF DEPOSIT	3910	\$0.00	12/18/2008	2.50	\$200,000.00
<b>Total by Fund:</b>							<b>\$550,000.00</b>
<b>Total INVESTMENTS:</b>							<b>\$1,225,000.00</b>
<b>Total Cash and Investments:</b>							<b>\$1,225,000.00</b>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34  
COUNTY: HENRY COUNTY

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FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

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: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34

COUNTY: HENRY 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: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34

COUNTY: HENRY 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: HENRY COUNTY  
UNIT NAME: BIG BLUE RIVER CONSERVANCY DISTRICT

ID: 33-7-34  
PAGE: 1

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GENERAL

BALANCE, JANUARY 1	<u>\$5,820,697.34</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$34,811.84
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$34,811.84</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$7,905.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$7,905.00</u>
BALANCE, DECEMBER 31	<u>\$5,847,604.18</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34

COUNTY: HENRY 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
<b>TOTAL ACCOUNTS RECEIVABLE:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(SDAR-1) ANNUAL FINANCIAL REPORT  
PART 12 - REPORT OF ACCOUNTS PAYABLE  
UNIT NAME: BIG BLUE RIVER CONSERVANCY DISTRICT  
FOR THE FISCAL YEAR ENDING 2008

ID: 33-7-34  
COUNTY: HENRY COUNTY

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Fund Type:

<u>Fund</u>	<u>Dept.</u>	<u>Amount</u>
<u>Total by Fund Type:</u>		<u>\$0.00</u>
<b>TOTAL FOR ALL FUNDS:</b>		<b><u>\$0.00</u></b>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIG BLUE RIVER CONSERVANCY DISTRICT ID: 33-7-34

COUNTY: HENRY 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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