

FEDERAL IDENTIFICATION NUMBER:
35-1623017

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

UNIT NAME:
WHITE OAK CONSERVANCY DISTRICT

COUNTY:
PORTER COUNTY

ID: 64-7-25
(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 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: FINANCIAL CLERK

PRINTED NAME OF OFFICIAL: BETTY FELDT

DATE SIGNED: _____

ADDRESS: 208 THIRD STREET
P.O. BOX 122

CITY: WHEELER

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 759-2407

ZIP: 46393-0000

*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: WHITE OAK CONSERVANCY DISTRICT

ID: 64-7-25

CASH UNITS ONLY

COUNTY: PORTER COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(SPECIAL DISTRICT 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: GENERAL						
GENERAL	\$15,808.44	\$61,127.11	\$42,566.45	\$34,369.10	\$0.00	\$34,369.10
Total by Fund Type:	\$15,808.44	\$61,127.11	\$42,566.45	\$34,369.10	\$0.00	\$34,369.10

Subtotal All Funds:	\$15,808.44	\$61,127.11	\$42,566.45	\$34,369.10	\$0.00	\$34,369.10
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$40,151.25			
Net Receipts and Disbursements		\$61,127.11	\$2,415.20			

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

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHITE OAK CONSERVANCY DISTRICT

ID: 64-7-25

CASH UNITS ONLY

COUNTY: PORTER 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 UTILITY-OPERATING	\$52,009.61	\$149,395.29	\$155,864.85	\$45,540.05	\$329,359.87	\$374,899.92
WATER UTILITY-OPERATING	\$187.10	\$65,351.25	\$65,302.50	\$235.85	\$0.00	\$235.85
Total by Fund Type:	\$52,196.71	\$214,746.54	\$221,167.35	\$45,775.90	\$329,359.87	\$375,135.77
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Subtotal All Funds:	\$52,196.71	\$214,746.54	\$221,167.35	\$45,775.90	\$329,359.87	\$375,135.77

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In		\$65,351.25	
Transfers Out			\$25,200.00
Net Receipts and Disbursements		\$149,395.29	\$195,967.35

**CASH AND INVESTMENTS ON PART 4 ARE
329359.87! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

UNIT NAME: WHITE OAK CONSERVANCY DISTRICT

PART 2 - RECEIPTS

COUNTY: PORTER COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$60,935.00
Total for: TAXES	\$60,935.00
INTEREST EARNED	\$192.11
Total for: MISCELLANEOUS	\$192.11
TOTAL RECEIPTS FOR GENERAL	\$61,127.11
Total Receipts:	\$61,127.11

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

ID: 64-7-25 PAGE: 1

COUNTY: PORTER COUNTY
UNIT NAME: WHITE OAK CONSERVANCY DISTRICT

Fund:	GENERAL		
	PERSONAL SERVICES		\$2,415.20
	TRANSFER OF FUNDS		\$40,151.25
	TOTAL		\$42,566.45

TOTAL DISBURSEMENTS:			\$42,566.45
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PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$65,351.25
Fund Total:			\$65,351.25
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	SEWER CONNECTION FEES	\$1,900.00
	NO FUNCTION NEEDED	SEWAGE FEE	\$147,495.29
Fund Total:			\$149,395.29
Total REVENUES:			\$214,746.54

EXPENDITURES

WATER UTILITY-OPERATING	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$15,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$50,302.50
Expense Category Total:			\$65,302.50
Fund Total:			\$65,302.50
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$3,724.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$1,601.55
Expense Category Total:			\$5,325.55
	COLLECTION SYSTEM-OPERATIONS	CONTRACTUAL SERVICES-ENGINEERING	\$16,812.87
Expense Category Total:			\$16,812.87
	COLLECTION SYSTEM-MAINTENANCE	REPAIRS	\$36,764.42
Expense Category Total:			\$36,764.42
	TREATMENT AND DISPOSAL-OPERATIONS	PURCHASED WASTEWATER TREATMENT	\$39,138.30
Expense Category Total:			\$39,138.30
	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$9,174.00
	ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$944.00
	ADMINISTRATION AND GENERAL	PURCHASED POWER	\$116.28
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-ACCOUNTING	\$3,583.75
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-LEGAL	\$17,875.00
	ADMINISTRATION AND GENERAL	STORAGE	\$930.68
Expense Category Total:			\$32,623.71
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$25,200.00
Expense Category Total:			\$25,200.00
Fund Total:			\$155,864.85
Total EXPENDITURES:			\$221,167.35

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

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>
		1ST SOURCE BANK	19141662	\$0.00			\$45,540.05
		1ST SOURCE BANK	19039585	\$0.00			\$34,369.10
		1ST SOURCE BANK	19043991	\$0.00			\$235.85

Total CASH: **\$80,145.00**

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>
10/21/2004	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7900 39200	\$22,284.03	02/27/2008	4.28	\$22,540.11
02/27/2005	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7900 40091	\$63,121.98	02/27/2008	5.05	\$63,925.44
03/12/2005	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7900 40109	\$58,598.56	04/04/2008	5.05	\$60,091.62
05/08/2005	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7900 41693	\$26,381.56	05/08/2008	5.05	\$27,050.05
08/11/2005	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7900 41750	\$25,888.75	06/11/2008	4.98	\$26,966.06
10/20/2005	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7900 41834	\$22,226.99	04/20/2008	5.05	\$22,793.32
12/21/2005	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7900 42204	\$22,536.96	12/21/2008	4.20	\$23,484.72
11/18/2005	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	7901 39532	\$26,122.06	11/18/2008	4.50	\$27,299.35

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>
07/09/2006	WASTEWATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	7901 21363	\$53,168.84	07/19/2008	5.05	\$55,209.20

Total by Fund: **\$329,359.87**

Total INVESTMENTS: **\$329,359.87**

Total Cash and Investments: **\$409,504.87**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER REVENUE BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,131,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$15,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,116,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$50,302.50

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: WHITE OAK CONSERVANCY DISTRICT

ID: 64-7-25

COUNTY: PORTER 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: WHITE OAK CONSERVANCY DISTRICT

ID: 64-7-25

COUNTY: PORTER 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: PORTER COUNTY
 UNIT NAME: WHITE OAK CONSERVANCY DISTRICT

ID: 64-7-25
 PAGE: 1

	WATER UTILITY-OPERATING	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$2,321,168.00	\$2,328,575.00
<u>ADDITIONS:</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 ADDITIONS	<u>\$0.00</u>	<u>\$0.00</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>\$2,321,168.00</u>	<u>\$2,328,575.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHITE OAK CONSERVANCY DISTRICT
COUNTY: PORTER COUNTY

ID: 64-7-25

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

PAGE: 1

	<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: WHITE OAK CONSERVANCY DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 64-7-25
COUNTY: PORTER 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: WHITE OAK CONSERVANCY DISTRICT

ID: 64-7-25

COUNTY: PORTER 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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