

FEDERAL IDENTIFICATION NUMBER:  
35-1319950

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

UNIT NAME:  
CLEAR CREEK CONSERVANCY DISTRICT

COUNTY:  
PUTNAM COUNTY

ID: 67-7-30  
(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

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND
- PART 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC  
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- 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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: KATHY DEER

ADDRESS: PO BOX 543

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 653-0384

TITLE: ADM FIN MGR

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

CITY: GREENCASTLE

ZIP: 46135-0543

\*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: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

**CASH UNITS ONLY**

COUNTY: PUTNAM 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$55,454.96	\$988,609.74	\$964,681.77	\$79,382.93	\$0.00	\$79,382.93
<b>Total by Fund Type:</b>	<b>\$55,454.96</b>	<b>\$988,609.74</b>	<b>\$964,681.77</b>	<b>\$79,382.93</b>	<b>\$0.00</b>	<b>\$79,382.93</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
CUMULATIVE IMPROVEMENT	\$251,152.46	\$9,857.67	\$127,848.15	\$133,161.98	\$0.00	\$133,161.98
CUMULATIVE MAINTENANCE FUND	\$101,778.40	\$3,961.89	\$0.00	\$105,740.29	\$0.00	\$105,740.29
SEWER CONNECTION FUND	\$228,198.30	\$20,980.47	\$50,000.00	\$199,178.77	\$0.00	\$199,178.77
<b>Total by Fund Type:</b>	<b>\$581,129.16</b>	<b>\$34,800.03</b>	<b>\$177,848.15</b>	<b>\$438,081.04</b>	<b>\$0.00</b>	<b>\$438,081.04</b>
<b>FUND TYPE: DEBT SERVICE</b>						
SEWER 1999 EBA FUND	\$580,903.30	\$174,076.91	\$141,650.00	\$613,330.21	\$0.00	\$613,330.21
SEWER 2001 EBA FUND	\$372,079.66	\$83,917.95	\$78,500.00	\$377,497.61	\$0.00	\$377,497.61
SEWER 94 EBA FUND	\$165,618.92	\$62,967.41	\$72,771.64	\$155,814.69	\$0.00	\$155,814.69
<b>Total by Fund Type:</b>	<b>\$1,118,601.88</b>	<b>\$320,962.27</b>	<b>\$292,921.64</b>	<b>\$1,146,642.51</b>	<b>\$0.00</b>	<b>\$1,146,642.51</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
DAM_SPILLWAY REPAIR FUND	\$494,264.47	\$25,381.95	\$0.00	\$519,646.42	\$0.00	\$519,646.42
EQUIPMENT DEPRECIATION FUND	\$38,986.42	\$1,737.97	\$0.00	\$40,724.39	\$0.00	\$40,724.39
SEWER RENOVATION FUND	\$429,319.71	\$18,768.03	\$0.00	\$448,087.74	\$0.00	\$448,087.74
<b>Total by Fund Type:</b>	<b>\$962,570.60</b>	<b>\$45,887.95</b>	<b>\$0.00</b>	<b>\$1,008,458.55</b>	<b>\$0.00</b>	<b>\$1,008,458.55</b>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

**CASH UNITS ONLY**

COUNTY: PUTNAM COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$2,717,756.60</b>	<b>\$1,390,259.99</b>	<b>\$1,435,451.56</b>	<b>\$2,672,565.03</b>	<b>\$0.00</b>	<b>\$2,672,565.03</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$1,390,259.99	\$1,435,451.56			

**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: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

**CASH UNITS ONLY**

COUNTY: PUTNAM 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 <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
<b>Section I</b>						
<b>FUND TYPE:</b>						
		\$0.00	\$0.00			\$0.00
<b>Total by Fund Type:</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>	
SEWAGE FEES	\$360,344.39
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$360,344.39</b>
INTEREST EARNED	\$533.80
DIVIDENDS	\$161.59
RENTAL OF PROPERTY	\$750.00
REPAIR OF DAMAGES	\$560.00
MISCELLANEOUS REVENUE-OTHER	\$700.00
ADJUSTMENT	\$7.64
ADJUSTMENT	\$0.08
<b>Total for: MISCELLANEOUS</b>	<b>\$2,713.11</b>
SPECIAL ASSESSMENTS-OTHER	\$39,967.87
SPECIAL ASSESSMENTS-OTHER	\$41,304.81
SPECIAL ASSESSMENTS-OTHER	\$77,137.41
SPECIAL ASSESSMENTS-OTHER	\$78,500.00
SPECIAL ASSESSMENTS-OTHER	\$69,144.00
SPECIAL ASSESSMENTS-OTHER	\$141,650.00
<b>Total for: SPECIAL ASSESSMENTS</b>	<b>\$447,704.09</b>
OTHER FINANCING SOURCES	\$50,000.00
OTHER FINANCING SOURCES	\$127,848.15
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$177,848.15</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$988,609.74</b>
Fund: <u>CUMULATIVE IMPROVEMENT</u>	
INTEREST EARNED	\$9,857.67
<b>Total for: MISCELLANEOUS</b>	<b>\$9,857.67</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE IMPROVEMENT</b>	<b>\$9,857.67</b>
Fund: <u>SEWER CONNECTION FUND</u>	
PERMITS, OTHER	\$13,012.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$13,012.00</b>
INTEREST EARNED	\$7,968.47
<b>Total for: MISCELLANEOUS</b>	<b>\$7,968.47</b>
<b>TOTAL RECEIPTS FOR SEWER CONNECTION FUND</b>	<b>\$20,980.47</b>
Fund: <u>CUMULATIVE MAINTENANCE FUND</u>	
INTEREST EARNED	\$3,961.89
<b>Total for: MISCELLANEOUS</b>	<b>\$3,961.89</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE MAINTENANCE FUND</b>	<b>\$3,961.89</b>

<u>Title</u>	<u>Amount</u>
Fund: <u>SEWER 94 EBA FUND</u>	
INTEREST EARNED	\$5,878.06
<b>Total for: MISCELLANEOUS</b>	<b>\$5,878.06</b>
SPECIAL ASSESSMENTS-OTHER	\$57,089.35
<b>Total for: SPECIAL ASSESSMENTS</b>	<b>\$57,089.35</b>
<b>TOTAL RECEIPTS FOR SEWER 94 EBA FUND</b>	<b>\$62,967.41</b>
Fund: <u>SEWER 1999 EBA FUND</u>	
INTEREST EARNED	\$32,151.60
<b>Total for: MISCELLANEOUS</b>	<b>\$32,151.60</b>
SPECIAL ASSESSMENTS-OTHER	\$141,589.91
<b>Total for: SPECIAL ASSESSMENTS</b>	<b>\$141,589.91</b>
OTHER FINANCING SOURCES	\$335.40
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$335.40</b>
<b>TOTAL RECEIPTS FOR SEWER 1999 EBA FUND</b>	<b>\$174,076.91</b>
Fund: <u>SEWER 2001 EBA FUND</u>	
INTEREST EARNED	\$17,069.96
<b>Total for: MISCELLANEOUS</b>	<b>\$17,069.96</b>
SPECIAL ASSESSMENTS-OTHER	\$63,555.75
<b>Total for: SPECIAL ASSESSMENTS</b>	<b>\$63,555.75</b>
OTHER FINANCING SOURCES	\$3,292.24
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,292.24</b>
<b>TOTAL RECEIPTS FOR SEWER 2001 EBA FUND</b>	<b>\$83,917.95</b>
Fund: <u>DAM SPILLWAY REPAIR FUND</u>	
INTEREST EARNED	\$25,381.95
<b>Total for: MISCELLANEOUS</b>	<b>\$25,381.95</b>
<b>TOTAL RECEIPTS FOR DAM SPILLWAY REPAIR FUND</b>	<b>\$25,381.95</b>
Fund: <u>SEWER RENOVATION FUND</u>	
INTEREST EARNED	\$18,768.03
<b>Total for: MISCELLANEOUS</b>	<b>\$18,768.03</b>
<b>TOTAL RECEIPTS FOR SEWER RENOVATION FUND</b>	<b>\$18,768.03</b>
Fund: <u>EQUIPMENT DEPRECIATION FUND</u>	
INTEREST EARNED	\$1,737.97
<b>Total for: MISCELLANEOUS</b>	<b>\$1,737.97</b>
<b>TOTAL RECEIPTS FOR EQUIPMENT DEPRECIATION FUND</b>	<b>\$1,737.97</b>

UNIT NAME: CLEAR CREEK CONSERVANCY DISTRICT

PART 2 - RECEIPTS

COUNTY: PUTNAM COUNTY

FOR THE FISCAL YEAR ENDING 2008

Title

Amount

Fund: SEWER RENOVATION FUND

**Total Receipts:**

**\$1,390,259.99**

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

ID: 67-7-30 PAGE: 1

COUNTY: PUTNAM COUNTY  
UNIT NAME: CLEAR CREEK CONSERVANCY DISTRICT

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Fund:	GENERAL		
	PERSONAL SERVICES		\$64,578.66
	SUPPLIES		\$15,321.76
	OTHER SERVICES AND CHARGES		\$748,724.18
	CAPITAL OUTLAY		\$136,057.17
	<b>TOTAL</b>		<b>\$964,681.77</b>

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Fund:	CUMULATIVE IMPROVEMENT		
	OTHER DISBURSEMENTS		\$127,848.15
	<b>TOTAL</b>		<b>\$127,848.15</b>

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Fund:	SEWER CONNECTION FUND		
	OTHER DISBURSEMENTS		\$50,000.00
	<b>TOTAL</b>		<b>\$50,000.00</b>

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Fund:	SEWER 94 EBA FUND		
	OTHER DISBURSEMENTS		\$72,771.64
	<b>TOTAL</b>		<b>\$72,771.64</b>

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Fund:	SEWER 1999 EBA FUND		
	OTHER DISBURSEMENTS		\$141,650.00
	<b>TOTAL</b>		<b>\$141,650.00</b>

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Fund:	SEWER 2001 EBA FUND		
	OTHER DISBURSEMENTS		\$78,500.00
	<b>TOTAL</b>		<b>\$78,500.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$1,435,451.56</b>
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(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30  
COUNTY: PUTNAM COUNTY

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

PAGE: 1

<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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

COUNTY: PUTNAM COUNTY

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

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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>
							<b>\$0.00</b>
<b>Total Cash and Investments:</b>							<b>\$0.00</b>

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FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$2,415,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$320,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$2,095,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$114,995.00

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: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

COUNTY: PUTNAM 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: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

COUNTY: PUTNAM COUNTY

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

PAGE: 1

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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: PUTNAM COUNTY  
UNIT NAME: CLEAR CREEK CONSERVANCY DISTRICT

ID: 67-7-30  
PAGE: 1

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GENERAL

BALANCE, JANUARY 1	<u>\$9,787,582.27</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$77,508.17
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$77,508.17</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>\$9,865,090.44</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

COUNTY: PUTNAM COUNTY

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

PAGE: 1

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	<u>TAXES RECEIVABLE</u>	<u>GRANTS RECEIVABLE</u>	<u>INTEREST RECEIVABLE</u>	<u>OTHER RECEIVABLES</u>	<u>TOTAL RECEIVABLES</u>
GENERAL	\$153,017.00	\$0.00	\$0.00	\$74,971.36	\$227,988.36
<b>TOTAL ACCOUNTS RECEIVABLE:</b>	<b>\$153,017.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$74,971.36</b>	<b>\$227,988.36</b>

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

ID: 67-7-30  
COUNTY: PUTNAM COUNTY

PAGE: 1

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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: CLEAR CREEK CONSERVANCY DISTRICT ID: 67-7-30

COUNTY: PUTNAM COUNTY

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

PAGE: 1

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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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