

FEDERAL IDENTIFICATION NUMBER:
35-6001147

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

UNIT NAME:
CITY OF OAKLAND CITY

COUNTY:
GIBSON COUNTY

ID: 26-3-451
(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-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 AND DEPARTMENT
- PART 4 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - 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: BRENDA WILLIS

ADDRESS: 210 EAST WASHINGTON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 749-3222

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: OAKLAND CITY

ZIP: 47660-0000

*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).

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2008

<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						
101 GENERAL	\$16,795.35	\$343,555.29	\$526,484.76	\$-166,134.12	\$0.00	\$-166,134.12
Total by Fund Type:	\$16,795.35	\$343,555.29	\$526,484.76	\$-166,134.12	\$0.00	\$-166,134.12
FUND TYPE: SPECIAL REVENUE						
270 DONATIONS	\$24,062.88	\$136,203.93	\$162,690.63	\$-2,423.82	\$0.00	\$-2,423.82
102 ECONOMIC DEVELOPMENT OPERATING	\$77,463.49	\$99,667.22	\$95,172.73	\$81,957.98	\$0.00	\$81,957.98
220 ECONOMIC DEVELOPMENT OPERATING	\$5,799.04	\$99,667.22	\$95,172.73	\$10,293.53	\$0.00	\$10,293.53
207 LAW ENFORCEMENT CONTINUING ED	\$1,373.14	\$1,977.00	\$707.40	\$2,642.74	\$0.00	\$2,642.74
202 LOCAL ROAD AND STREET	\$10,507.60	\$12,304.39	\$750.00	\$22,061.99	\$0.00	\$22,061.99
201 MOTOR VEHICLE HIGHWAY	\$61,175.90	\$86,315.35	\$51,630.04	\$95,861.21	\$0.00	\$95,861.21
230 PARKS AND RECREATION OPERATING	\$9,273.10	\$22,718.00	\$10,992.14	\$20,998.96	\$0.00	\$20,998.96
109 RAINY DAY	\$4,715.76	\$0.00	\$0.00	\$4,715.76	\$0.00	\$4,715.76
103 RIVERBOAT	\$28,761.75	\$0.00	\$0.00	\$28,761.75	\$0.00	\$28,761.75
Total by Fund Type:	\$223,132.66	\$458,853.11	\$417,115.67	\$264,870.10	\$0.00	\$264,870.10
FUND TYPE: DEBT SERVICE						
127 FIRE EQUIPMENT DEBT	\$-108.33	\$12,424.16	\$17,426.83	\$-5,111.00	\$0.00	\$-5,111.00
130 PARK DISTRICT BOND	\$3,793.21	\$6,200.00	\$8,761.17	\$1,232.04	\$0.00	\$1,232.04
Total by Fund Type:	\$3,684.88	\$18,624.16	\$26,188.00	\$-3,878.96	\$0.00	\$-3,878.96
FUND TYPE: CAPITAL PROJECTS						
427 CUMULATIVE CAPITAL DEVELOPMENT	\$19,668.37	\$5,005.89	\$0.00	\$24,674.26	\$0.00	\$24,674.26
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$15,535.36	\$4,422.14	\$0.00	\$19,957.50	\$0.00	\$19,957.50
Total by Fund Type:	\$35,203.73	\$9,428.03	\$0.00	\$44,631.76	\$0.00	\$44,631.76
FUND TYPE: PENSION TRUST						
703 POLICE PENSION	\$7,520.81	\$163.97	\$0.00	\$7,684.78	\$0.00	\$7,684.78
Total by Fund Type:	\$7,520.81	\$163.97	\$0.00	\$7,684.78	\$0.00	\$7,684.78
FUND TYPE: AGENCY						

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2008

<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						
120 CLEARING #2	\$548.24	\$30,092.36	\$5,157.20	\$25,483.40	\$0.00	\$25,483.40
125 CLEARING #3	\$17,788.99	\$523.72	\$0.00	\$18,312.71	\$0.00	\$18,312.71
705 CLEARING #4	\$38.08	\$0.00	\$0.00	\$38.08	\$0.00	\$38.08
701 PAYROLL	\$6,651.88	\$592,280.70	\$535,368.73	\$63,563.85	\$0.00	\$63,563.85
Total by Fund Type:	\$25,027.19	\$622,896.78	\$540,525.93	\$107,398.04	\$0.00	\$107,398.04
Subtotal All Funds:	\$311,364.62	\$1,453,521.34	\$1,510,314.36	\$254,571.60	\$0.00	\$254,571.60

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$1,453,521.34	\$1,510,314.36

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

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2008

<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						
607 WASTEWATER UTIL-BOND AND INTEREST	\$3,371.43	\$62.76	\$0.00	\$3,434.19	\$81,500.00	\$84,934.19
608 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$15,864.82	\$13,210.00	\$4,599.95	\$24,474.87	\$12,000.00	\$36,474.87
606 WASTEWATER UTILITY-OPERATING	\$77,695.10	\$483,807.93	\$496,935.80	\$64,567.23	\$0.00	\$64,567.23
603 WATER UTILITY-BOND AND INTEREST	\$40,327.94	\$80,470.47	\$79,503.14	\$41,295.27	\$80,500.00	\$121,795.27
602 WATER UTILITY-CONSTRUCTION	\$679.82	\$0.00	\$0.00	\$679.82	\$0.00	\$679.82
604 WATER UTILITY-CUSTOMER DEPOSIT	\$9,173.34	\$8,720.00	\$4,112.93	\$13,780.41	\$34,000.00	\$47,780.41
601 WATER UTILITY-OPERATING	\$-7,843.43	\$665,687.88	\$633,954.91	\$23,889.54	\$0.00	\$23,889.54
Total by Fund Type:	\$139,269.02	\$1,251,959.04	\$1,219,106.73	\$172,121.33	\$208,000.00	\$380,121.33
Subtotal All Funds:	\$139,269.02	\$1,251,959.04	\$1,219,106.73	\$172,121.33	\$208,000.00	\$380,121.33

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$103,717.26		
Transfers Out			\$106,303.14
Net Receipts and Disbursements	\$1,148,241.78	\$1,112,803.59	

CASH AND INVESTMENTS ON PART 4 ARE 208000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101311	GENERAL PROPERTY TAXES	\$267,741.86
	Total for: TAXES	\$267,741.86
101004	PERMITS, OTHER	\$10.00
	Total for: LICENSES AND PERMITS	\$10.00
101632	STATE GRANTS-HIGHWAYS AND STREETS	\$43,488.05
101351	ABC EXCISE TAX DISTRIBUTION	\$5,237.86
101352	ABC EXCISE TAX DISTRIBUTION	\$990.00
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$6,289.50
101313	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$82.50
	Total for: INTERGOVERNMENTAL	\$56,087.91
101364	CABLE TV RECEIPTS	\$8,171.45
	Total for: CHARGES FOR SERVICES	\$8,171.45
101005	FINES AND FEES-OTHER	\$100.00
	Total for: FINES, FORFEITURES, AND FEES	\$100.00
101001	INTEREST EARNED	\$334.28
101006	INTEREST EARNED	\$244.67
101365	MISCELLANEOUS REVENUE-OTHER	\$9,370.21
	Total for: MISCELLANEOUS	\$9,949.16
101396	REFUNDS-OTHER	\$1,494.91
	Total for: OTHER FINANCING SOURCES	\$1,494.91
	TOTAL RECEIPTS FOR 101 GENERAL	\$343,555.29
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201334	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$57,094.45
201314	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$16,126.69
201338	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$2,152.93
201339	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$3,485.99
201313	WHEEL TAX INTERGOVERNMENTAL	\$886.54
201335	MAJOR MOVES MVH	\$6,568.75
	Total for: INTERGOVERNMENTAL	\$86,315.35
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$86,315.35
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202334	LOCAL ROAD AND STREET DISTRIBUTION	\$11,338.60
202350	LOCAL ROAD AND STREET DISTRIBUTION	\$965.79
	Total for: INTERGOVERNMENTAL	\$12,304.39
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$12,304.39
Fund:	<u>230 PARKS AND RECREATION OPERATING</u>	

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008UNIT NAME: CITY OF OAKLAND CITYCOUNTY: GIBSON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>230 PARKS AND RECREATION OPERATING</u>	
230440	PARK RECEIPTS	\$22,718.00
	Total for: CHARGES FOR SERVICES	\$22,718.00
	TOTAL RECEIPTS FOR 230 PARKS AND RECREATION OPERATING	\$22,718.00
Fund:	<u>270 DONATIONS</u>	
270367	CONTRIBUTIONS AND DONATIONS	\$135,081.49
270368	CONTRIBUTIONS AND DONATIONS	\$1,122.44
	Total for: MISCELLANEOUS	\$136,203.93
	TOTAL RECEIPTS FOR 270 DONATIONS	\$136,203.93
Fund:	<u>102 ECONOMIC DEVELOPMENT OPERATING</u>	
102001	CEDIT INTERGOVERNMENTAL	\$99,417.22
102001	CEDIT INTERGOVERNMENTAL	\$99,417.22
	Total for:	\$198,834.44
220100	REIMBURSEMENTS-OTHER	\$250.00
220100	REIMBURSEMENTS-OTHER	\$250.00
	Total for:	\$500.00
	TOTAL RECEIPTS FOR 220 ECONOMIC DEVELOPMENT OPERATING	\$199,334.44
Fund:	<u>207 LAW ENFORCEMENT CONTINUING ED</u>	
207344	POLICE REPORTS	\$1,977.00
	Total for: CHARGES FOR SERVICES	\$1,977.00
	TOTAL RECEIPTS FOR 207 LAW ENFORCEMENT CONTINUING ED	\$1,977.00
Fund:	<u>127 FIRE EQUIPMENT DEBT</u>	
127001	GENERAL PROPERTY TAXES	\$12,424.16
	Total for: TAXES	\$12,424.16
	TOTAL RECEIPTS FOR 127 FIRE EQUIPMENT DEBT	\$12,424.16
Fund:	<u>130 PARK DISTRICT BOND</u>	
130001	RENTAL OF PROPERTY	\$6,200.00
	Total for: MISCELLANEOUS	\$6,200.00
	TOTAL RECEIPTS FOR 130 PARK DISTRICT BOND	\$6,200.00
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401353	CIGARETTE TAX DISTR-CCI FUND	\$4,422.14
	Total for: INTERGOVERNMENTAL	\$4,422.14
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$4,422.14

	<u>Title</u>	<u>Amount</u>
Fund: <u>427 CUMULATIVE CAPITAL DEVELOPMENT</u>		
427330	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,005.89
	Total for: INTERGOVERNMENTAL	\$5,005.89
TOTAL RECEIPTS FOR 427 CUMULATIVE CAPITAL DEVELOPMENT		\$5,005.89
Fund: <u>703 POLICE PENSION</u>		
703360	SPECIAL STATE DISTRIBUTION	\$163.97
	Total for: INTERGOVERNMENTAL	\$163.97
TOTAL RECEIPTS FOR 703 POLICE PENSION		\$163.97
Fund: <u>701 PAYROLL</u>		
701110	AGENCY FUND ADDITIONS	\$390,994.97
701921	AGENCY FUND ADDITIONS	\$59,192.40
701922	AGENCY FUND ADDITIONS	\$42,040.47
701131	AGENCY FUND ADDITIONS	\$7,559.80
701923	AGENCY FUND ADDITIONS	\$20,135.55
701925	AGENCY FUND ADDITIONS	\$9,731.59
701930	AGENCY FUND ADDITIONS	\$9,474.24
701934	AGENCY FUND ADDITIONS	\$3,504.00
701936	AGENCY FUND ADDITIONS	\$11,784.90
701939	AGENCY FUND ADDITIONS	\$3,056.02
701942	AGENCY FUND ADDITIONS	\$2,250.00
701943	AGENCY FUND ADDITIONS	\$5,350.00
701132	AGENCY FUND ADDITIONS	\$2,688.06
701920	AGENCY FUND ADDITIONS	\$13,922.54
701924	AGENCY FUND ADDITIONS	\$2,710.53
701932	AGENCY FUND ADDITIONS	\$5,467.73
701999	AGENCY FUND ADDITIONS	\$2,417.90
	Total for: OTHER FINANCING SOURCES	\$592,280.70
TOTAL RECEIPTS FOR 701 PAYROLL		\$592,280.70
Fund: <u>120 CLEARING #2</u>		
120001	GENERAL PROPERTY TAXES	\$229.58
	Total for: TAXES	\$229.58
120100	MISCELLANEOUS REVENUE-OTHER	\$29,862.78
	Total for: MISCELLANEOUS	\$29,862.78
TOTAL RECEIPTS FOR 120 CLEARING #2		\$30,092.36
Fund: <u>125 CLEARING #3</u>		
125441	ADJUSTMENT	\$523.72

UNIT NAME: CITY OF OAKLAND CITY

PART 2 - RECEIPTS

COUNTY: GIBSON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>120 CLEARING #2</u>	
Total for: MISCELLANEOUS	\$523.72
TOTAL RECEIPTS FOR 125 CLEARING #3	\$523.72
Total Receipts:	\$1,453,521.34

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

ID: 26-3-451 PAGE: 1
 COUNTY: GIBSON COUNTY
 UNIT NAME: CITY OF OAKLAND CITY

Fund:	101 GENERAL		
		OTHER SERVICES AND CHARGES	\$43,488.05
	TOTAL		\$43,488.05
Fund:	201 MOTOR VEHICLE HIGHWAY		
		PERSONAL SERVICES	\$33,745.23
		SUPPLIES	\$15,200.26
		OTHER SERVICES AND CHARGES	\$2,684.55
	TOTAL		\$51,630.04
Fund:	202 LOCAL ROAD AND STREET		
		OTHER SERVICES AND CHARGES	\$750.00
	TOTAL		\$750.00
Fund:	230 PARKS AND RECREATION OPERATING		
		SUPPLIES	\$4,577.41
		OTHER SERVICES AND CHARGES	\$6,414.73
	TOTAL		\$10,992.14
Fund:	270 DONATIONS		
		OTHER SERVICES AND CHARGES	\$162,690.63
	TOTAL		\$162,690.63
Fund:	102 ECONOMIC DEVELOPMENT OPERATING		
			\$42,360.00
			\$147,485.46
	TOTAL		\$189,845.46
Fund:	207 LAW ENFORCEMENT CONTINUING ED		
		SUPPLIES	\$707.40
	TOTAL		\$707.40
Fund:	127 FIRE EQUIPMENT DEBT		
		PERSONAL SERVICES	\$17,426.83
	TOTAL		\$17,426.83
Fund:	130 PARK DISTRICT BOND		
		PERSONAL SERVICES	\$4,275.49
		SUPPLIES	\$324.92
		OTHER SERVICES AND CHARGES	\$4,160.76
	TOTAL		\$8,761.17
Fund:	701 PAYROLL		
		AGENCY FUND DEDUCTIONS	\$535,368.73
	TOTAL		\$535,368.73
Fund:	120 CLEARING #2		
		PERSONAL SERVICES	\$5,157.20

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

ID: 26-3-451 PAGE: 2

COUNTY: GIBSON COUNTY
UNIT NAME: CITY OF OAKLAND CITY

TOTAL	\$5,157.20
--------------	-------------------

TOTAL DISBURSEMENTS:	\$1,026,817.65
-----------------------------	-----------------------

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

ID: 26-3-451 PAGE: 1
 COUNTY: GIBSON COUNTY
 UNIT NAME: CITY OF OAKLAND CITY

Fund:	101 GENERAL		
Dept:	CLERK		
	PERSONAL SERVICES		\$5,958.57
	SUPPLIES		\$129.34
	OTHER SERVICES AND CHARGES		\$760.30
TOTAL			\$6,848.21
Dept:	MAYOR		
	PERSONAL SERVICES		\$2,252.12
	OTHER SERVICES AND CHARGES		\$2,653.43
TOTAL			\$4,905.55
Dept:	CITY COUNCIL/TOWN BOARD		
	PERSONAL SERVICES		\$5,941.26
	OTHER SERVICES AND CHARGES		\$26,772.17
TOTAL			\$32,713.43
Dept:	CITY/TOWN HALL		
	SUPPLIES		\$1,921.88
	OTHER SERVICES AND CHARGES		\$69,848.59
	OTHER DISBURSEMENTS		\$300.75
TOTAL			\$72,071.22
Dept:	ATTORNEY		
	PERSONAL SERVICES		\$3,291.69
TOTAL			\$3,291.69
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$15,005.50
	SUPPLIES		\$4,769.82
	OTHER SERVICES AND CHARGES		\$62,093.27
TOTAL			\$81,868.59
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$221,079.86
			\$1,343.65
	OTHER SERVICES AND CHARGES		\$58,874.51
TOTAL			\$281,298.02
BY OBJECT FOR GENERAL			
	PERSONAL SERVICES		\$253,529.00
	SUPPLIES		\$6,821.04
	OTHER SERVICES AND CHARGES		\$221,002.27
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$300.75
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$0.00
TOTAL GENERAL			\$482,996.71

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601001000 METERED-OTHER	\$621,142.86
	NO FUNCTION NEEDED	601005000 OTHER REVENUE	\$163.22
	NO FUNCTION NEEDED	601007000 OTHER REVENUE	\$10,775.28
	NO FUNCTION NEEDED	601002000 INTEREST EARNED	\$50.08
	NO FUNCTION NEEDED	601004000 INTEREST EARNED	\$3,556.44
	NO FUNCTION NEEDED	601003000 TRANSFER PER BOND ORDINANCE	\$30,000.00
			\$665,687.88
Fund Total:			
603 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	603002000 INTEREST EARNED	\$6,758.70
	NO FUNCTION NEEDED	603001000 TRANSFER PER BOND ORDINANCE	\$13,411.77
	NO FUNCTION NEEDED	603003000 TRANSFER PER BOND ORDINANCE	\$60,300.00
			\$80,470.47
Fund Total:			
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604001000 GUARANTEED REVENUES	\$8,720.00
			\$8,720.00
Fund Total:			
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606001000 SEWAGE FEE	\$474,427.54
	NO FUNCTION NEEDED	606005000 OTHER REVENUE	\$5,475.00
	NO FUNCTION NEEDED	606002000 INTEREST EARNED	\$219.22
	NO FUNCTION NEEDED	606003000 INTEREST EARNED	\$3,686.17
			\$483,807.93
Fund Total:			
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607003000 INTEREST EARNED	\$57.27
	NO FUNCTION NEEDED	607001000 TRANSFER PER BOND ORDINANCE	\$5.49
			\$62.76
Fund Total:			
608 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	608100000 GUARANTEED REVENUES	\$13,210.00
			\$13,210.00
Fund Total:			
Total REVENUES:			\$1,251,959.04

EXPENDITURES

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601500415 SUPERVISION AND LABOR	\$7,688.94
	GENERAL CATEGORIES	601500411 SALARIES AND WAGES-EMPLOYEES	\$48,183.02
	GENERAL CATEGORIES	601500414 SALARIES AND WAGES-EMPLOYEES	\$54,919.45
	GENERAL CATEGORIES	601500410 SALARIES AND WAGES-EMPLOYEES	\$18,112.37
	GENERAL CATEGORIES	601500413 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$737.10
	GENERAL CATEGORIES	601500419 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$24,059.13
	GENERAL CATEGORIES	601500420 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$1,650.00

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601500421 ADMINISTRATIVE AND GENERAL SALARIES	\$3,226.00
	GENERAL CATEGORIES	601500418 ADMINISTRATIVE AND GENERAL SALARIES	\$6,302.40
	GENERAL CATEGORIES	601500412 EMPLOYEE PENSIONS AND BENEFITS	\$12,213.00
	GENERAL CATEGORIES	601500417 EMPLOYEE PENSIONS AND BENEFITS	\$5,580.07
	GENERAL CATEGORIES	601500422 SUPPLIES AND EXPENSE	\$244,316.31
	GENERAL CATEGORIES	601500435 SUPPLIES AND EXPENSE	\$12,863.06
	GENERAL CATEGORIES	601500423 PLANT REPAIRS	\$25,085.63
	GENERAL CATEGORIES	601500429 CHEMICALS	\$13,922.30
	GENERAL CATEGORIES	601500424 MATERIALS AND SUPPLIES	\$3,074.97
	GENERAL CATEGORIES	601500444 REPAIRS	\$5,646.02
	GENERAL CATEGORIES	601500434 INSURANCE-OTHER	\$48,463.86
	GENERAL CATEGORIES	601500463 INSURANCE-OTHER	\$21,462.50
	GENERAL CATEGORIES	601500437 RENTAL OF EQUIPMENT	\$1,580.77
	GENERAL CATEGORIES	601500459 TAXES	\$36,215.05
	GENERAL CATEGORIES	601500460 TAXES	\$6,361.21
	GENERAL CATEGORIES	601500416 TAXES	\$1,491.53
	GENERAL CATEGORIES	601500999 MISCELLANEOUS	\$2,951.22
	GENERAL CATEGORIES	601500464 MISCELLANEOUS	\$1,049.00
	GENERAL CATEGORIES	601500461 TRANSFERS PER BOND ORDINANCE	\$26,800.00
			\$633,954.91
	<i>Expense Category Total:</i>		
	<i>Fund Total:</i>		\$633,954.91
603 WATER UTILITY-BOND AND INTEREST	GENERAL CATEGORIES	603500420 TRANSFERS PER BOND ORDINANCE	\$79,503.14
	<i>Expense Category Total:</i>		\$79,503.14
	<i>Fund Total:</i>		\$79,503.14
604 WATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES	604500430 REFUNDS	\$4,112.93
	<i>Expense Category Total:</i>		\$4,112.93
	<i>Fund Total:</i>		\$4,112.93
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606475415 SUPERVISION AND LABOR	\$21,897.25
	GENERAL CATEGORIES	606475411 SALARIES AND WAGES-EMPLOYEES	\$47,063.18
	GENERAL CATEGORIES	606475414 SALARIES AND WAGES-EMPLOYEES	\$62,164.97
	GENERAL CATEGORIES	606475421 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,225.90
	GENERAL CATEGORIES	606475420 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$1,650.00
	GENERAL CATEGORIES	606475413 ADMINISTRATIVE AND GENERAL SALARIES	\$22,153.69
	GENERAL CATEGORIES	606475418 ADMINISTRATIVE AND GENERAL SALARIES	\$6,302.40

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606475419 ADMINISTRATIVE AND GENERAL SALARIES	\$14,040.00
	GENERAL CATEGORIES	606475417 EMPLOYEE PENSIONS AND BENEFITS	\$8,132.56
	GENERAL CATEGORIES	606475424 OFFICE SUPPLIES	\$11,713.32
	GENERAL CATEGORIES	606475422 SUPPLIES AND EXPENSE	\$48,009.16
	GENERAL CATEGORIES	606475435 SUPPLIES AND EXPENSE	\$58,925.51
	GENERAL CATEGORIES	606475425 CHEMICALS	\$10,045.88
	GENERAL CATEGORIES	606475423 MAINTENANCE	\$36,241.38
	GENERAL CATEGORIES	606475461 CONTRACTUAL SERVICES-PROFESSIONAL	\$6,306.62
	GENERAL CATEGORIES	606475434 INSURANCE-OTHER	\$47,870.30
	GENERAL CATEGORIES	606475440 INSURANCE-OTHER	\$25,655.00
	GENERAL CATEGORIES	606475412 TAXES	\$13,055.20
	GENERAL CATEGORIES	606475416 TAXES	\$1,497.54
	GENERAL CATEGORIES	606475999 MISCELLANEOUS	\$2,364.93
	GENERAL CATEGORIES	606475441 MISCELLANEOUS	\$1,312.00
	GENERAL CATEGORIES	606475444 EQUIPMENT	\$47,089.13
	GENERAL CATEGORIES	606475430 REFUNDS	\$219.88
	Expense Category Total:		\$496,935.80
	Fund Total:		\$496,935.80
608 WASTEWATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES	608500430 METERS	\$4,599.95
	Expense Category Total:		\$4,599.95
	Fund Total:		\$4,599.95
Total EXPENDITURES:			\$1,219,106.73

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

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>
08/19/2005	603 WATER UTILITY-BOND AND INTEREST	WATER BOND _INTEREST	800.0000	\$0.00	09/19/2010	4.31	\$80,500.00
Total by Fund:							\$80,500.00
07/19/2005	604 WATER UTILITY-CUSTOM ER DEPOSIT	WATER CUSTOMER DEPOSITS	803.0000	\$0.00	07/15/2009	4.31	\$34,000.00
Total by Fund:							\$34,000.00
08/05/2005	607 WASTEWATER UTIL-BOND AND INTEREST	SEWER BOND _INTEREST	801.0000	\$0.00	09/19/2010	4.31	\$81,500.00
Total by Fund:							\$81,500.00
01/25/2005	608 WASTEWATER UTILITY-CUSTOM ER DEPOSIT	SEWER CUSTOMER DEPOSITS	802.0000	\$0.00	09/30/2009	3.14	\$12,000.00
Total by Fund:							\$12,000.00
Total INVESTMENTS:							\$208,000.00
Total Cash and Investments:							\$208,000.00

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WATER UTILITY BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$129,819.40	\$881,000.00	\$220,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$11,000.00	\$30,000.00	\$36,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$118,819.40	\$851,000.00	\$184,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$6,429.63	\$49,512.20	\$8,037.00

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

FIRE PROTECTION	\$0.00
LOCAL SCHOOLS	\$0.00
HIGHWAYS	\$0.00
TRASH COLLECTION	\$0.00
HOUSING RENEWAL	\$0.00
ALL OTHER LOCAL	\$0.00
TOTAL PAID TO LOCAL GOVERNMENTS	\$0.00
CORRECTIONS	\$0.00
HIGHWAYS	\$0.00
ALL OTHER STATE	\$0.00
TOTAL PAID TO STATE GOVERNMENTS	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CITY OF OAKLAND CITY

ID: 26-3-451

COUNTY: GIBSON 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CITY OF OAKLAND CITY

ID: 26-3-451

COUNTY: GIBSON 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>
20.205	I-69 COMMUNITY PLANNING GRANT	LEUTENANT GOVERNOR	\$50,000.00	101 GENERAL	\$43,488.05	\$43,488.05

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: GIBSON COUNTY
UNIT NAME: CITY OF OAKLAND CITY

ID: 26-3-451
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

