

FEDERAL IDENTIFICATION NUMBER:
35-1090394

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

UNIT NAME:
LATTAS CREEK CONSERVANCY DISTRICT

COUNTY:
GREENE COUNTY

ID: 28-7-10
(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:

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- 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
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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: JANICE CORWIN

DATE SIGNED: _____

ADDRESS: P O BOX 174
COUNTY ROAD 70E SUITE B

CITY: BLOOMFIELD

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 384-4657

ZIP: 47424-0000

*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: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10

CASH UNITS ONLY

COUNTY: GREENE 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	\$19,025.94	\$96,819.28	\$87,016.84	\$28,828.38	\$20,000.00	\$48,828.38
Total by Fund Type:	\$19,025.94	\$96,819.28	\$87,016.84	\$28,828.38	\$20,000.00	\$48,828.38
FUND TYPE: SPECIAL REVENUE						
CUMULATIVE MAINTENANCE	\$1,104.23	\$16,345.30	\$11,000.00	\$6,449.53	\$11,000.00	\$17,449.53
RAINY DAY	\$6.07	\$56,848.32	\$36,413.43	\$20,440.96	\$18,203.43	\$38,644.39
Total by Fund Type:	\$1,110.30	\$73,193.62	\$47,413.43	\$26,890.49	\$29,203.43	\$56,093.92
FUND TYPE: DEBT SERVICE						
DEBT SERVICE - OTHER	\$3.87	\$108,924.28	\$108,625.39	\$302.76	\$76,782.39	\$77,085.15
Total by Fund Type:	\$3.87	\$108,924.28	\$108,625.39	\$302.76	\$76,782.39	\$77,085.15
Subtotal All Funds:	\$20,140.11	\$278,937.18	\$243,055.66	\$56,021.63	\$125,985.82	\$182,007.45

Section II

Less:

Investment Sales	\$198,610.00	
Investment Purchases		\$173,205.82
Transfers In	\$13,100.00	
Transfers Out		\$13,100.00
Net Receipts and Disbursements	\$67,227.18	\$56,749.84

CASH AND INVESTMENTS ON PART 4 ARE 125985.82! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10

CASH UNITS ONLY

COUNTY: GREENE 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>
Section I						
FUND TYPE:						
		\$0.00	\$0.00			\$0.00
Total by Fund Type:	\$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.

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$21,655.10
OTHER TAXES	\$26,581.31
Total for: TAXES	\$48,236.41
INTEREST EARNED	\$3,482.87
Total for: MISCELLANEOUS	\$3,482.87
TRANSFER OF FUNDS-OTHER	\$3,100.00
SALE OF INVESTMENTS	\$42,000.00
Total for: OTHER FINANCING SOURCES	\$45,100.00
TOTAL RECEIPTS FOR GENERAL	\$96,819.28
Fund: <u>RAINY DAY</u>	
INTEREST EARNED	\$1,848.32
Total for: MISCELLANEOUS	\$1,848.32
TRANSFER OF FUNDS-OTHER	\$10,000.00
SALE OF INVESTMENTS	\$45,000.00
Total for: OTHER FINANCING SOURCES	\$55,000.00
TOTAL RECEIPTS FOR RAINY DAY	\$56,848.32
Fund: <u>CUMULATIVE MAINTENANCE</u>	
INTEREST EARNED	\$1,045.30
Total for: MISCELLANEOUS	\$1,045.30
SALE OF INVESTMENTS	\$15,300.00
Total for: OTHER FINANCING SOURCES	\$15,300.00
TOTAL RECEIPTS FOR CUMULATIVE MAINTENANCE	\$16,345.30
Fund: <u>DEBT SERVICE - OTHER</u>	
INTEREST EARNED	\$7,855.04
Total for: MISCELLANEOUS	\$7,855.04
SPECIAL ASSESSMENTS-OTHER	\$4,759.24
Total for: SPECIAL ASSESSMENTS	\$4,759.24
SALE OF INVESTMENTS	\$96,310.00
Total for: OTHER FINANCING SOURCES	\$96,310.00
TOTAL RECEIPTS FOR DEBT SERVICE - OTHER	\$108,924.28
Total Receipts:	\$278,937.18

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

ID: 28-7-10 PAGE: 1

COUNTY: GREENE COUNTY
UNIT NAME: LATTAS CREEK CONSERVANCY DISTRICT

Fund:	GENERAL		
	PERSONAL SERVICES		\$14,735.45
	SUPPLIES		\$34.21
	OTHER SERVICES AND CHARGES		\$30,247.18
	TRANSFER OF FUNDS		\$10,000.00
	PURCHASE OF INVESTMENTS		\$32,000.00
	TOTAL		\$87,016.84

Fund:	RAINY DAY		
	PURCHASE OF INVESTMENTS		\$36,413.43
	TOTAL		\$36,413.43

Fund:	CUMULATIVE MAINTENANCE		
	PURCHASE OF INVESTMENTS		\$11,000.00
	TOTAL		\$11,000.00

Fund:	DEBT SERVICE - OTHER		
	OTHER DISBURSEMENTS		\$11,733.00
	TRANSFER OF FUNDS		\$3,100.00
	PURCHASE OF INVESTMENTS		\$93,792.39
	TOTAL		\$108,625.39

TOTAL DISBURSEMENTS:			\$243,055.66
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(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10
COUNTY: GREENE COUNTY

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

PAGE: 1

Fund Name

Expense Category

Account Title

Amount

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>
04/05/2008	GENERAL	CERTIFICATE OF DEPOSIT	X5915	\$0.00	04/05/2011	3.21	\$10,000.00
04/13/2008	GENERAL	CERTIFICATE OF DEPOSIT	X5941	\$0.00	04/13/2011	3.21	\$10,000.00
Total by Fund:							\$20,000.00
09/04/2007	RAINY DAY	CERTIFICATE OF DEPOSIT	X4812	\$1,790.00	03/04/2009	4.34	\$1,790.00
04/05/2008	RAINY DAY	CERTIFICATE OF DEPOSIT	X5914	\$0.00	04/05/2011	3.21	\$5,800.00
08/18/2008	RAINY DAY	CERTIFICATE OF DEPOSIT	X6943	\$0.00	08/18/2010	4.25	\$10,613.43
Total by Fund:							\$18,203.43
09/18/2008	CUMULATIVE MAINTENANCE	CERTIFICATE OF DEPOSIT	X6887	\$0.00	09/18/2010	4.25	\$11,000.00
Total by Fund:							\$11,000.00
07/21/2008	DEBT SERVICE - OTHER	CERTIFICATE OF DEPOSIT	X6526	\$0.00	07/21/2010	3.94	\$12,953.00
08/30/2008	DEBT SERVICE - OTHER	CERTIFICATE OF DEPOSIT	X6766	\$0.00	08/30/2010	4.18	\$22,180.00
07/21/2008	DEBT SERVICE - OTHER	CERTIFICATE OF DEPOSIT	X6528	\$0.00	07/21/2010	3.94	\$12,300.00
12/03/2007	DEBT SERVICE - OTHER	CERTIFICATE OF DEPOSIT	X5166	\$7,000.00	02/03/2009	4.60	\$7,000.00
08/18/2008	DEBT SERVICE - OTHER	CERTIFICATE OF DEPOSIT	X6942	\$0.00	08/18/2010	4.25	\$12,349.39
09/20/2008	DEBT SERVICE - OTHER	CERTIFICATE OF DEPOSIT	X6888	\$0.00	09/20/2010	4.25	\$10,000.00
Total by Fund:							\$76,782.39
Total INVESTMENTS:							\$125,985.82

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10
COUNTY: GREENE COUNTY

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

PAGE: 2

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>
Total Cash and Investments:							\$125,985.82

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OTHER LONG TERM DEBT

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$98,421.03
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$8,417.34
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$90,003.69
INTEREST PAID DURING 2008 (FULL YEAR)	\$3,315.66

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: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10

COUNTY: GREENE 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: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10

COUNTY: GREENE 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: GREENE COUNTY
UNIT NAME: LATTAS CREEK CONSERVANCY DISTRICT

ID: 28-7-10
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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10

COUNTY: GREENE COUNTY

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: LATTAS CREEK CONSERVANCY DISTRICT
FOR THE FISCAL YEAR ENDING 2008

ID: 28-7-10
COUNTY: GREENE 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: LATTAS CREEK CONSERVANCY DISTRICT ID: 28-7-10

COUNTY: GREENE 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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