

FEDERAL IDENTIFICATION NUMBER:
35-1940657

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

UNIT NAME:
WINFIELD WATERWORKS

COUNTY:
LAKE COUNTY

ID: 45-6-904
(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 4 - UTILITIES REPORT: WATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, SEWAGE, TRASH COLLECTION
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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: RICHARD ANDERSON, JR.

ADDRESS: 10645 RANDOLPH STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 662-2665

TITLE: CLERK TREASURER

DATE SIGNED: _____

CITY: WINFIELD

ZIP: 46307-7676

*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: WINFIELD WATERWORKS

ID: 45-6-904

CASH UNITS ONLY

COUNTY: LAKE 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						
504 EXCESS LEVY	\$436.92	\$109.48	\$404.00	\$142.40	\$0.00	\$142.40
502 GENERAL	\$875.96	\$23,953.65	\$10,447.55	\$14,382.06	\$0.00	\$14,382.06
Total by Fund Type:	\$1,312.88	\$24,063.13	\$10,851.55	\$14,524.46	\$0.00	\$14,524.46
FUND TYPE: DEBT SERVICE						
503 DEBT SERVICE - OTHER	\$38.67	\$46,288.14	\$45,539.59	\$787.22	\$0.00	\$787.22
Total by Fund Type:	\$38.67	\$46,288.14	\$45,539.59	\$787.22	\$0.00	\$787.22
FUND TYPE: CAPITAL PROJECTS						
501 CONSTRUCTION	\$1.34	\$0.00	\$1.34	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$1.34	\$0.00	\$1.34	\$0.00	\$0.00	\$0.00
Subtotal All Funds:	\$1,352.89	\$70,351.27	\$56,392.48	\$15,311.68	\$0.00	\$15,311.68

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$25,814.82		
Transfers Out			\$25,814.82
Net Receipts and Disbursements	\$44,536.45		\$30,577.66

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: WINFIELD WATERWORKS

ID: 45-6-904

CASH UNITS ONLY

COUNTY: LAKE 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>
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.

UNIT NAME: WINFIELD WATERWORKS

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>502 GENERAL</u>	
121	GENERAL PROPERTY TAXES	\$2,454.12
	Total for: TAXES	\$2,454.12
499	INTEREST EARNED	\$74.79
496	CONTRIBUTIONS AND DONATIONS	\$5,123.40
	Total for: MISCELLANEOUS	\$5,198.19
	TRANSFER OF FUNDS-OTHER	\$16,301.34
	Total for: OTHER FINANCING SOURCES	\$16,301.34
	TOTAL RECEIPTS FOR 502 GENERAL	\$23,953.65
Fund:	<u>504 EXCESS LEVY</u>	
	TRANSFER OF FUNDS-OTHER	\$109.48
	Total for: OTHER FINANCING SOURCES	\$109.48
	TOTAL RECEIPTS FOR 504 EXCESS LEVY	\$109.48
Fund:	<u>503 DEBT SERVICE - OTHER</u>	
121	GENERAL PROPERTY TAXES	\$35,956.22
	Total for: TAXES	\$35,956.22
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$927.92
	Total for: INTERGOVERNMENTAL	\$927.92
	TRANSFER OF FUNDS-OTHER	\$9,404.00
	Total for: OTHER FINANCING SOURCES	\$9,404.00
	TOTAL RECEIPTS FOR 503 DEBT SERVICE - OTHER	\$46,288.14
	Total Receipts:	\$70,351.27

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

ID: 45-6-904 PAGE: 1

COUNTY: LAKE COUNTY

UNIT NAME: WINFIELD WATERWORKS

Fund:	502 GENERAL		
	PERSONAL SERVICES		\$560.00
	OTHER SERVICES AND CHARGES		\$877.66
	TRANSFER OF FUNDS		\$9,009.89
	TOTAL		\$10,447.55

Fund:	504 EXCESS LEVY		
	TRANSFER OF FUNDS		\$404.00
	TOTAL		\$404.00

Fund:	503 DEBT SERVICE - OTHER		
	OTHER SERVICES AND CHARGES		\$29,140.00
	TRANSFER OF FUNDS		\$16,399.59
	TOTAL		\$45,539.59

Fund:	501 CONSTRUCTION		
	TRANSFER OF FUNDS		\$1.34
	TOTAL		\$1.34

TOTAL DISBURSEMENTS:			\$56,392.48
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(SDAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: WINFIELD WATERWORKS
COUNTY: LAKE COUNTY

ID: 45-6-904

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

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD WATERWORKS

ID: 45-6-904

COUNTY: LAKE COUNTY

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

PAGE: 1

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>
		WATER BOARD CHECKING	7919291	\$0.00			\$15,311.68

Total CASH: **\$15,311.68**

Total Cash and Investments: **\$15,311.68**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$280,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$15,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$265,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$14,125.00

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: WINFIELD WATERWORKS

ID: 45-6-904

COUNTY: LAKE 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: WINFIELD WATERWORKS

ID: 45-6-904

COUNTY: LAKE 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: LAKE COUNTY
UNIT NAME: WINFIELD WATERWORKS

ID: 45-6-904
PAGE: 1

502 GENERAL

BALANCE, JANUARY 1	<u>\$644,547.00</u>
<u>ADDITIONS:</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 ADDITIONS	<u>\$0.00</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>\$644,547.00</u>

(SDAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD WATERWORKS

ID: 45-6-904

COUNTY: LAKE 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: WINFIELD WATERWORKS
FOR THE FISCAL YEAR ENDING 2008

ID: 45-6-904
COUNTY: LAKE 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: WINFIELD WATERWORKS

ID: 45-6-904

COUNTY: LAKE 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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