

FEDERAL IDENTIFICATION NUMBER:
35-1378534

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

UNIT NAME:
BIRDSEYE CIVIL TOWN

COUNTY:
DUBOIS COUNTY

ID: 19-3-596
(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

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- 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
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- 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: DONNA KING

ADDRESS: 103 W STATE RD 64

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 389-2419

TITLE: CLERK/TREASURER

DATE SIGNED: _____

CITY: BIRDSEYE

ZIP: 47513-0000

*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						
GENERAL	\$40,920.66	\$54,808.34	\$54,971.10	\$40,757.90	\$0.00	\$40,757.90
Total by Fund Type:	\$40,920.66	\$54,808.34	\$54,971.10	\$40,757.90	\$0.00	\$40,757.90
FUND TYPE: SPECIAL REVENUE						
CEDIT SPECIAL REVENUE	\$5,090.27	\$7,209.00	\$8,075.91	\$4,223.36	\$0.00	\$4,223.36
LAW ENFORCEMENT CONTINUING ED	\$2,088.60	\$395.00	\$925.37	\$1,558.23	\$0.00	\$1,558.23
LOCAL ROAD AND STREET	\$3,844.81	\$3,536.90	\$5,000.00	\$2,381.71	\$0.00	\$2,381.71
MOTOR VEHICLE HIGHWAY	\$50,573.66	\$16,962.08	\$25,127.18	\$42,408.56	\$0.00	\$42,408.56
PARK DONATION	\$1,202.38	\$19,128.28	\$3,938.78	\$16,391.88	\$0.00	\$16,391.88
RAINY DAY	\$2,804.00	\$2,027.77	\$1,650.12	\$3,181.65	\$0.00	\$3,181.65
RIVERBOAT	\$3,657.89	\$2,916.97	\$0.00	\$6,574.86	\$0.00	\$6,574.86
Total by Fund Type:	\$69,261.61	\$52,176.00	\$44,717.36	\$76,720.25	\$0.00	\$76,720.25
Subtotal All Funds:	\$110,182.27	\$106,984.34	\$99,688.46	\$117,478.15	\$0.00	\$117,478.15

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In	\$0.00					
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$106,984.34	\$99,688.46			

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						
WASTEWATER UTILITY-OPERATING	\$100,159.34	\$62,551.21	\$75,080.20	\$87,630.35	\$30,000.00	\$117,630.35
WATER UTILITY-CUSTOMER DEPOSIT	\$688.73	\$0.00	\$688.73	\$0.00	\$0.00	\$0.00
WATER UTILITY-OPERATING	\$156,117.43	\$158,439.33	\$199,874.97	\$114,681.79	\$60,000.00	\$174,681.79
Total by Fund Type:	\$256,965.50	\$220,990.54	\$275,643.90	\$202,312.14	\$90,000.00	\$292,312.14
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Subtotal All Funds:	\$256,965.50	\$220,990.54	\$275,643.90	\$202,312.14	\$90,000.00	\$292,312.14
Section II						
Less:						
Investment Sales		\$30,011.34				
Investment Purchases			\$30,000.00			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$190,979.20	\$245,643.90			

**CASH AND INVESTMENTS ON PART 4 ARE
90000.00! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

UNIT NAME: BIRDSEYE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DUBOIS COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$29,208.48
Total for: TAXES	\$29,208.48
ABC EXCISE TAX DISTRIBUTION	\$990.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$941.11
CIGARETTE TAX DISTR-GENERAL FUND	\$412.42
CIGARETTE TAX DISTR-CCI FUND	\$1,512.20
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,672.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,447.45
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$382.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$9,654.00
Total for: INTERGOVERNMENTAL	\$20,011.18
INTEREST EARNED	\$249.95
OTHER CONTRIBUTIONS	\$5,255.00
MISCELLANEOUS REVENUE-OTHER	\$83.73
Total for: MISCELLANEOUS	\$5,588.68
TOTAL RECEIPTS FOR GENERAL	\$54,808.34
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$11,920.98
WHEEL TAX INTERGOVERNMENTAL	\$5,041.10
Total for: INTERGOVERNMENTAL	\$16,962.08
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$16,962.08
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$3,536.90
Total for: INTERGOVERNMENTAL	\$3,536.90
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$3,536.90
Fund: <u>LAW ENFORCEMENT CONTINUING ED</u>	
GUN PERMITS	\$360.00
Total for: LICENSES AND PERMITS	\$360.00
ACCIDENT REPORT COPIES	\$10.00
Total for: CHARGES FOR SERVICES	\$10.00
FINES AND FEES-OTHER	\$25.00
Total for: FINES, FORFEITURES, AND FEES	\$25.00
TOTAL RECEIPTS FOR LAW ENFORCEMENT CONTINUING ED	\$395.00
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$2,916.97

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: BIRDSEYE CIVIL TOWN
COUNTY: DUBOIS COUNTY

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$2,916.97
TOTAL RECEIPTS FOR RIVERBOAT	\$2,916.97
Fund: <u>PARK DONATION</u>	
RENTAL OF PROPERTY	\$296.00
OTHER CONTRIBUTIONS	\$18,000.00
Total for: MISCELLANEOUS	\$18,296.00
DAMAGE REIMBURSEMENTS-OTHER	\$832.28
Total for: OTHER FINANCING SOURCES	\$832.28
TOTAL RECEIPTS FOR PARK DONATION	\$19,128.28
Fund: <u>RAINY DAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$2,027.77
Total for: INTERGOVERNMENTAL	\$2,027.77
TOTAL RECEIPTS FOR RAINY DAY	\$2,027.77
Fund: <u>CEDIT SPECIAL REVENUE</u>	
CEDIT INTERGOVERNMENTAL	\$7,209.00
Total for: INTERGOVERNMENTAL	\$7,209.00
TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE	\$7,209.00
Total Receipts:	\$106,984.34

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

ID: 19-3-596 PAGE: 1
COUNTY: DUBOIS COUNTY
UNIT NAME: BIRDSEYE CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$4,559.93
	OTHER SERVICES AND CHARGES	\$20,567.25
	TOTAL	\$25,127.18

Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$5,000.00
	TOTAL	\$5,000.00

Fund:	LAW ENFORCEMENT CONTINUING ED	
	OTHER SERVICES AND CHARGES	\$925.37
	TOTAL	\$925.37

Fund:	PARK DONATION	
	OTHER SERVICES AND CHARGES	\$3,938.78
	TOTAL	\$3,938.78

Fund:	RAINY DAY	
	OTHER SERVICES AND CHARGES	\$1,650.12
	TOTAL	\$1,650.12

Fund:	CEDIT SPECIAL REVENUE	
	OTHER SERVICES AND CHARGES	\$8,075.91
	TOTAL	\$8,075.91

TOTAL DISBURSEMENTS:		\$44,717.36
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 19-3-596 PAGE: 1
COUNTY: DUBOIS COUNTY
UNIT NAME: BIRDSEYE CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$27,814.56
SUPPLIES	\$12,318.81
OTHER SERVICES AND CHARGES	\$14,474.81
DEBT SERVICE-PRINCIPAL	\$362.92

TOTAL **\$54,971.10**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$27,814.56
SUPPLIES	\$12,318.81
OTHER SERVICES AND CHARGES	\$14,474.81
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$54,971.10**

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	METERED-RESIDENTIAL	\$110,113.11
	NO FUNCTION NEEDED	METERED-COMMERICAL	\$13,705.00
	NO FUNCTION NEEDED	INTEREST EARNED	\$2,206.61
	NO FUNCTION NEEDED	RENTAL OF PROPERTY	\$17.00
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$30,011.34
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$2,386.27
	Fund Total:		
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	SEWAGE FEE	\$60,525.07
	NO FUNCTION NEEDED	INTEREST EARNED	\$1,051.47
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$974.67
	Fund Total:		
Total REVENUES:			\$220,990.54

EXPENDITURES

WATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS	PURCHASED POWER	\$749.70	
		MATERIALS AND SUPPLIES	\$9,085.16	
			\$9,834.86	
	ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-EMPLOYEES	\$21,486.84
			SALARIES AND WAGES-OFFICERS, DIRECTORS	\$2,030.00
			PURCHASED WATER	\$65,009.66
			PURCHASED GAS	\$2,270.96
			CONTRACTUAL SERVICES-OTHER	\$1,150.00
			INSURANCE-GENERAL LIABILITY	\$2,517.37
			RENTAL OF EQUIPMENT	\$139.50
			MISCELLANEOUS	\$57,432.18
			MISCELLANEOUS	\$8,003.60
				\$160,040.11
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$30,000.00	
Expense Category Total:			\$30,000.00	
Fund Total:			\$199,874.97	
WATER UTILITY-CUSTOMER DEPOSIT	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$688.73	
Expense Category Total:			\$688.73	
Fund Total:			\$688.73	
WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-EMPLOYEES	\$18,251.93	

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

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$1,870.00
	ADMINISTRATION AND GENERAL	PURCHASED POWER	\$8,530.42
	ADMINISTRATION AND GENERAL	MATERIALS AND SUPPLIES	\$1,177.90
	ADMINISTRATION AND GENERAL	PURCHASED GAS	\$1,391.20
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-OTHER	\$7,020.00
	ADMINISTRATION AND GENERAL	INSURANCE-GENERAL LIABILITY	\$2,448.40
	ADMINISTRATION AND GENERAL	RENTAL OF EQUIPMENT	\$46.50
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$34,343.85
			\$75,080.20
	Expense Category Total:		
	Fund Total:		\$75,080.20
	Total EXPENDITURES:		\$275,643.90

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>
		TOWN	10841XXXX	\$0.00			\$117,478.15
		WATER UTILITY	108419XXXX	\$0.00			\$114,681.79
		WASTEWATER UTILITY	108418XXXX	\$0.00			\$87,630.35

Total CASH: **\$319,790.29**

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>
02/08/2007	WATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	XXXXXX0332	\$30,000.00	02/08/2009	2.48	\$30,000.00
12/04/2008	WATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	XXXXXX0333	\$30,000.00	12/04/2010	2.53	\$30,000.00

Total by Fund: **\$60,000.00**

02/08/2007	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	XXXXXX0625	\$30,000.00	02/08/2009	2.48	\$30,000.00
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Total by Fund: **\$30,000.00**

Total INVESTMENTS: **\$90,000.00**

Total Cash and Investments: **\$409,790.29**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIRDSEYE CIVIL TOWN
COUNTY: DUBOIS COUNTY

ID: 19-3-596

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FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIRDSEYE CIVIL TOWN

ID: 19-3-596

COUNTY: DUBOIS 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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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIRDSEYE CIVIL TOWN

ID: 19-3-596

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

COUNTY: DUBOIS COUNTY
 UNIT NAME: BIRDSEYE CIVIL TOWN

ID: 19-3-596
 PAGE: 1

	GENERAL	WATER UTILITY-OPERATING	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$122,408.23	\$341,533.65	\$1,524,736.38
<u>ADDITIONS:</u>			
LAND	\$31,931.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$166,974.64	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$12,486.13	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$16,156.00	\$0.00	\$5,980.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$227,547.77</u>	<u>\$0.00</u>	<u>\$5,980.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$349,956.00</u>	<u>\$341,533.65</u>	<u>\$1,530,716.38</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BIRDSEYE CIVIL TOWN

ID: 19-3-596

COUNTY: DUBOIS COUNTY

PART 11 - 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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