

FEDERAL IDENTIFICATION NUMBER:
35-1103848

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

UNIT NAME:
ELBERFELD CIVIL TOWN

COUNTY:
WARRICK COUNTY

ID: 87-3-914
(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 4 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
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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: _____

TITLE: CLERK TREASURER

PRINTED NAME OF OFFICIAL: THERESA FREELS

DATE SIGNED: _____

ADDRESS: 175 SYCAMORE ST.
P.O. BOX

CITY: ELBERFELD

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 983-4365

ZIP: 47613-0000

*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	\$13,246.72	\$96,858.02	\$67,123.14	\$42,981.60	\$0.00	\$42,981.60
Total by Fund Type:	\$13,246.72	\$96,858.02	\$67,123.14	\$42,981.60	\$0.00	\$42,981.60
FUND TYPE: SPECIAL REVENUE						
444 ECONOMIC DEVELOPMENT OPERATING	\$38,070.42	\$54,889.15	\$5,870.63	\$87,088.94	\$20,000.00	\$107,088.94
305 FIRE PREVENTION	\$7,757.29	\$101,486.34	\$74,184.35	\$35,059.28	\$0.00	\$35,059.28
202 LOCAL ROAD AND STREET	\$9,803.39	\$7,140.77	\$3,292.22	\$13,651.94	\$0.00	\$13,651.94
201 MOTOR VEHICLE HIGHWAY	\$12,860.14	\$27,587.05	\$24,134.65	\$16,312.54	\$35,000.00	\$51,312.54
245 RAINY DAY	\$832.00	\$0.00	\$0.00	\$832.00	\$0.00	\$832.00
Total by Fund Type:	\$69,323.24	\$191,103.31	\$107,481.85	\$152,944.70	\$55,000.00	\$207,944.70
FUND TYPE: CAPITAL PROJECTS						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$13,447.26	\$4,687.59	\$0.00	\$18,134.85	\$7,000.00	\$25,134.85
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$8,758.74	\$2,483.61	\$100.00	\$11,142.35	\$16,000.00	\$27,142.35
319 FIRE EQUIPMENT (NOT DEBT SERVICE)	\$13,410.44	\$29,263.55	\$0.00	\$42,673.99	\$0.00	\$42,673.99
Total by Fund Type:	\$35,616.44	\$36,434.75	\$100.00	\$71,951.19	\$23,000.00	\$94,951.19
FUND TYPE: PRIVATE PURPOSE						
445 DONATION TRUST #1	\$-114.14	\$710.00	\$627.72	\$-31.86	\$0.00	\$-31.86
Total by Fund Type:	\$-114.14	\$710.00	\$627.72	\$-31.86	\$0.00	\$-31.86
FUND TYPE: AGENCY						
806 PAYROLL	\$202.49	\$178,493.87	\$178,507.13	\$189.23	\$0.00	\$189.23
Total by Fund Type:	\$202.49	\$178,493.87	\$178,507.13	\$189.23	\$0.00	\$189.23

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914

CASH UNITS ONLY

COUNTY: WARRICK COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN 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>
Section I						
Subtotal All Funds:	\$118,274.75	\$503,599.95	\$353,839.84	\$268,034.86	\$78,000.00	\$346,034.86
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$503,599.95	\$353,839.84			

**CASH AND INVESTMENTS ON PART 4 ARE
78000.00! 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	\$9,512.33	\$102,824.08	\$131,900.00	\$-19,563.59	\$5,000.00	\$-14,563.59
609 WASTEWATER UTILITY-CONSTRUCTION	\$92.75	\$0.00	\$0.00	\$92.75	\$0.00	\$92.75
613 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$1,332.60	\$600.00	\$1,010.00	\$922.60	\$500.00	\$1,422.60
608 WASTEWATER UTILITY-DEBT RESERVE	\$3,460.10	\$8,820.00	\$0.00	\$12,280.10	\$39,180.00	\$51,460.10
614 WASTEWATER UTILITY-DEPREC/IMPROVE	\$2,096.51	\$7,591.69	\$0.00	\$9,688.20	\$5,000.00	\$14,688.20
606 WASTEWATER UTILITY-OPERATING	\$-20,480.83	\$372,803.59	\$332,371.99	\$19,950.77	\$0.00	\$19,950.77
602 WATER UTILITY-BOND AND INTEREST	\$76,646.36	\$17,185.19	\$17,902.50	\$75,929.05	\$20,000.00	\$95,929.05
604 WATER UTILITY-CUSTOMER DEPOSIT	\$9,189.52	\$3,120.00	\$2,484.95	\$9,824.57	\$27,000.00	\$36,824.57
603 WATER UTILITY-DEBT RESERVE	\$21,810.00	\$5,924.29	\$0.00	\$27,734.29	\$68,620.00	\$96,354.29
611 WATER UTILITY-DEPRECIATION/IMPROVE	\$-178.05	\$5,605.53	\$0.00	\$5,427.48	\$0.00	\$5,427.48
601 WATER UTILITY-OPERATING	\$29,182.90	\$236,500.32	\$243,176.18	\$22,507.04	\$0.00	\$22,507.04
610 WATER UTILITY-OTHER #1	\$20,840.95	\$257,032.88	\$256,205.99	\$21,667.84	\$0.00	\$21,667.84
Total by Fund Type:	\$153,505.14	\$1,018,007.57	\$985,051.61	\$186,461.10	\$165,300.00	\$351,761.10

Subtotal All Funds:	\$153,505.14	\$1,018,007.57	\$985,051.61	\$186,461.10	\$165,300.00	\$351,761.10
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$147,011.16				
Transfers Out				\$147,011.16		
Net Receipts and Disbursements		\$870,996.41		\$838,040.45		

CASH AND INVESTMENTS ON PART 4 ARE 165300.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: ELBERFELD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WARRICK COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>		
101110	GENERAL PROPERTY TAXES	\$65,668.79
101352	FOOD AND BEVERAGE TAX	\$1,287.19
101122	OTHER TAXES	\$16,716.51
101126	OTHER TAXES	\$1,764.00
101127	OTHER TAXES	\$245.18
101353	OTHER TAXES	\$564.08
	Total for: TAXES	\$86,245.75
101609	INTEREST EARNED	\$968.13
101620	RENTAL OF PROPERTY	\$1,300.00
101640	CABLE TV FRANCHISE	\$1,782.53
101990	OTHER CONTRIBUTIONS	\$6,196.61
101213	MISCELLANEOUS REVENUE-OTHER	\$365.00
	Total for: MISCELLANEOUS	\$10,612.27
TOTAL RECEIPTS FOR 101 GENERAL		\$96,858.02
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>		
201357	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$18,007.62
201127	WHEEL TAX INTERGOVERNMENTAL	\$8,670.95
	Total for: INTERGOVERNMENTAL	\$26,678.57
201610	INTEREST EARNED	\$908.48
	Total for: MISCELLANEOUS	\$908.48
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$27,587.05
Fund: <u>202 LOCAL ROAD AND STREET</u>		
202358	LOCAL ROAD AND STREET DISTRIBUTION	\$7,140.77
	Total for: INTERGOVERNMENTAL	\$7,140.77
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$7,140.77
Fund: <u>444 ECONOMIC DEVELOPMENT OPERATING</u>		
444125	CEDIT INTERGOVERNMENTAL	\$54,370.02
	Total for: INTERGOVERNMENTAL	\$54,370.02
444610	INTEREST EARNED	\$519.13
	Total for: MISCELLANEOUS	\$519.13
TOTAL RECEIPTS FOR 444 ECONOMIC DEVELOPMENT OPERATING		\$54,889.15
Fund: <u>305 FIRE PREVENTION</u>		
305426	GENERAL PROPERTY TAXES	\$101,486.34
	Total for: TAXES	\$101,486.34

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 305 FIRE PREVENTION		\$101,486.34
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401354	CIGARETTE TAX DISTR-CCI FUND	\$2,068.30
	Total for: INTERGOVERNMENTAL	\$2,068.30
401610	INTEREST EARNED	\$415.31
	Total for: MISCELLANEOUS	\$415.31
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		\$2,483.61
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110	GENERAL PROPERTY TAXES	\$3,599.04
402122	OTHER TAXES	\$900.45
	Total for: TAXES	\$4,499.49
402127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$6.41
	Total for: INTERGOVERNMENTAL	\$6.41
402610	INTEREST EARNED	\$181.69
	Total for: MISCELLANEOUS	\$181.69
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT		\$4,687.59
Fund:	<u>319 FIRE EQUIPMENT (NOT DEBT SERVICE)</u>	
319427	GENERAL PROPERTY TAXES	\$29,263.55
	Total for: TAXES	\$29,263.55
TOTAL RECEIPTS FOR 319 FIRE EQUIPMENT (NOT DEBT SERVICE)		\$29,263.55
Fund:	<u>445 DONATION TRUST #1</u>	
445473	OTHER CONTRIBUTIONS	\$710.00
	Total for: MISCELLANEOUS	\$710.00
TOTAL RECEIPTS FOR 445 DONATION TRUST #1		\$710.00
Fund:	<u>806 PAYROLL</u>	
	AGENCY FUND ADDITIONS	\$178,493.87
	Total for: OTHER FINANCING SOURCES	\$178,493.87
TOTAL RECEIPTS FOR 806 PAYROLL		\$178,493.87
Total Receipts:		\$503,599.95

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

ID: 87-3-914 PAGE: 1
COUNTY: WARRICK COUNTY
UNIT NAME: ELBERFELD CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$17,285.13
	SUPPLIES		\$6,621.67
	CAPITAL OUTLAY		\$227.85
	TOTAL		\$24,134.65

Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$3,292.22
	TOTAL		\$3,292.22

Fund:	444 ECONOMIC DEVELOPMENT OPERATING		
	CAPITAL OUTLAY		\$5,870.63
	TOTAL		\$5,870.63

Fund:	305 FIRE PREVENTION		
	PERSONAL SERVICES		\$4,900.00
	SUPPLIES		\$47,659.38
	OTHER SERVICES AND CHARGES		\$21,624.97
	TOTAL		\$74,184.35

Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	OTHER SERVICES AND CHARGES		\$100.00
	TOTAL		\$100.00

Fund:	445 DONATION TRUST #1		
	COSTS ASSOCIATED WITH INVESTMENTS		\$627.72
	TOTAL		\$627.72

Fund:	806 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$178,507.13
	TOTAL		\$178,507.13

TOTAL DISBURSEMENTS:			\$286,716.70
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 87-3-914 PAGE: 1
COUNTY: WARRICK COUNTY
UNIT NAME: ELBERFELD CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$35,144.82
	SUPPLIES	\$3,539.01
	OTHER SERVICES AND CHARGES	\$28,439.31
	TOTAL	\$67,123.14

BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$35,144.82
SUPPLIES	\$3,539.01
OTHER SERVICES AND CHARGES	\$28,439.31
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00
TOTAL GENERAL	\$67,123.14

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	601441 METERED-RESIDENTIAL	\$199,268.03	
	NO FUNCTION NEEDED	601442 FIRE PROTECTION-PUBLIC	\$3,258.95	
	NO FUNCTION NEEDED	601990 MISC. SERVICE REVENUES	\$19,357.68	
	NO FUNCTION NEEDED	601990 MISC. SERVICE REVENUES	\$2,189.14	
	NO FUNCTION NEEDED	601990 UNMETERED SALES-RESIDENTIAL	\$4,772.00	
	NO FUNCTION NEEDED	601444 PENALTIES	\$3,620.86	
	NO FUNCTION NEEDED	601446 RECONNECT FEE	\$525.00	
	NO FUNCTION NEEDED	601990 OTHER REVENUE	\$150.00	
	NO FUNCTION NEEDED	601990 OTHER REVENUE	\$1,560.00	
	NO FUNCTION NEEDED	601609 INTEREST EARNED	\$733.50	
	NO FUNCTION NEEDED	601610 INTEREST EARNED	\$1,018.51	
	NO FUNCTION NEEDED	601690 REFUNDS-OTHER	\$46.65	
	Fund Total:			\$236,500.32
	602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602931 TRANSFER PER BOND ORDINANCE	\$17,185.19
Fund Total:			\$17,185.19	
611 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	611931 TRANSFER PER BOND ORDINANCE	\$5,605.53	
Fund Total:			\$5,605.53	
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604445 GUARANTEED REVENUES	\$3,120.00	
Fund Total:			\$3,120.00	
610 WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$257,032.88	
Fund Total:			\$257,032.88	
603 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	603931 TRANSFER PER BOND ORDINANCE	\$5,924.29	
Fund Total:			\$5,924.29	
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441 UTILITY COLLECTIONS	\$364,655.99	
	NO FUNCTION NEEDED	606442 SEWER CONNECTION FEES	\$1,300.00	
	NO FUNCTION NEEDED	606990 OTHER REVENUE	\$2,071.11	
	NO FUNCTION NEEDED	606609 INTEREST EARNED	\$274.54	
	NO FUNCTION NEEDED	606610 INTEREST EARNED	\$4,501.95	
	Fund Total:			\$372,803.59
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607610 INTEREST EARNED	\$904.08	
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$101,920.00	
Fund Total:			\$102,824.08	
614 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	614610 INTEREST EARNED	\$35.54	
	NO FUNCTION NEEDED	614931 TRANSFER PER BOND ORDINANCE	\$7,556.15	
Fund Total:			\$7,591.69	

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

Fund Name	Expense Category	Account Title	Amount
613 WASTEWATER UTILITY-CUSTOMER DEPOSIT <i>Fund Total:</i>	NO FUNCTION NEEDED	613445 GUARANTEED REVENUES	\$600.00 \$600.00
608 WASTEWATER UTILITY-DEBT RESERVE <i>Fund Total:</i>	NO FUNCTION NEEDED	608931 TRANSFER PER BOND ORDINANCE	\$8,820.00 \$8,820.00
Total REVENUES:			\$1,018,007.57

EXPENDITURES

601 WATER UTILITY-OPERATING <i>Expense Category Total:</i>	GENERAL CATEGORIES GENERAL CATEGORIES	MATERIALS AND SUPPLIES 601001590 MISCELLANEOUS	\$7,138.96 \$21,824.82 \$28,963.78
	ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL	601001111 SALARIES AND WAGES-EMPLOYEES 601001112 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$42,562.41 \$16,108.20
	ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL	601001130 EMPLOYEE PENSIONS AND BENEFITS 601001354 PURCHASED WATER 601001220 CHEMICALS 601001351 ELECTRIC EXPENSE 601001240 REPAIRS	\$4,488.33 \$51,427.70 \$2,773.66 \$23,810.14 \$19,704.34
	ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL	601001360 CONTRACTUAL SERVICES-ENGINEERING 601001121 CONTRACTUAL SERVICES-LEGAL 601001370 CONTRACTUAL SERVICES-TESTING 601001320 TRANSPORTATION EXPENSE 601001500 TAXES 601001321 MISCELLANEOUS	\$3,059.40 \$2,467.17 \$3,391.05 \$681.90 \$14,659.76 \$363.33 \$185,497.39
<i>Expense Category Total:</i>	NO FUNCTION NEEDED	601001520 TRANSFER OF FUNDS-OTHER	\$28,715.01 \$28,715.01
<i>Fund Total:</i>			\$243,176.18
602 WATER UTILITY-BOND AND INTEREST <i>Expense Category Total:</i>	NO FUNCTION NEEDED NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS DEBT SERVICE OF PRINCIPAL	\$7,902.50 \$10,000.00 \$17,902.50
<i>Fund Total:</i>			\$17,902.50
604 WATER UTILITY-CUSTOMER DEPOSIT <i>Expense Category Total:</i>	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$2,484.95 \$2,484.95
<i>Fund Total:</i>			\$2,484.95

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

Fund Name	Expense Category	Account Title	Amount
610 WATER UTILITY-OTHER #1	COLLECTION SYSTEM-OPERATIONS	MISCELLANEOUS	\$256,205.99
Expense Category Total:			\$256,205.99
Fund Total:			\$256,205.99
606 WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	606001111 SALARIES AND WAGES-EMPLOYEES	\$42,101.56
	ADMINISTRATION AND GENERAL	606001112 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$16,333.20
	ADMINISTRATION AND GENERAL	606001130 EMPLOYEE PENSIONS AND BENEFITS	\$4,470.22
	ADMINISTRATION AND GENERAL	606001215 SLUDGE REMOVAL EXPENSE	\$5,555.36
	ADMINISTRATION AND GENERAL	606001220 CHEMICALS	\$2,087.80
	ADMINISTRATION AND GENERAL	606001230 MATERIALS AND SUPPLIES	\$5,289.81
	ADMINISTRATION AND GENERAL	606001352 PURCHASED GAS	\$1,187.67
	ADMINISTRATION AND GENERAL	606001351 ELECTRIC EXPENSE	\$14,988.87
	ADMINISTRATION AND GENERAL	606001360 REPAIRS	\$38,823.23
	ADMINISTRATION AND GENERAL	606001121 CONTRACTUAL SERVICES-LEGAL	\$2,467.18
	ADMINISTRATION AND GENERAL	606001320 TRANSPORTATION EXPENSE	\$191.20
	ADMINISTRATION AND GENERAL	606001340 INSURANCE-GENERAL LIABILITY	\$3,978.30
	ADMINISTRATION AND GENERAL	606001590 MISCELLANEOUS	\$76,601.44
Expense Category Total:			\$214,075.84
	NO FUNCTION NEEDED	606001520 TRANSFERS PER BOND ORDINANCE	\$118,296.15
Expense Category Total:			\$118,296.15
Fund Total:			\$332,371.99
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$46,900.00
	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$85,000.00
Expense Category Total:			\$131,900.00
Fund Total:			\$131,900.00
613 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$1,010.00
Expense Category Total:			\$1,010.00
Fund Total:			\$1,010.00
Total EXPENDITURES:			\$985,051.61

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>
		WATER\NOW PLUS ACCOUNT	16490881				\$163,090.27
		TOWN\NOW PLUS ACCOUNT	16485249				\$268,034.86
		SEWER\NOW PLUS ACCOUNT	16488065				\$46,820.83

Total CASH: **\$477,945.96**

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>
01/22/2003	201 MOTOR VEHICLE HIGHWAY	CERTIFICATE OF DEPOSIT	601433	\$35,000.00	04/22/2009	3.60	\$35,000.00

Total by Fund: **\$35,000.00**

02/12/2003	444 ECONOMIC DEVELOPMENT OPERATING	CERTIFICATE OF DEPOSIT	601458	\$20,000.00	05/12/2009	3.72	\$20,000.00
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Total by Fund: **\$20,000.00**

01/22/2003	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	CERTIFICATE OF DEPOSIT	601434	\$6,000.00	04/22/2009	3.60	\$6,000.00
02/12/2003	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	CERTIFICATE OF DEPOSIT	601459	\$10,000.00	05/12/2009	3.72	\$10,000.00

Total by Fund: **\$16,000.00**

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>
01/22/2003	402 CUMULATIVE CAPITAL DEVELOPMENT	CERTIFICATE OF DEPOSIT	601435	\$7,000.00	04/22/2009	3.60	\$7,000.00
Total by Fund:							\$7,000.00
03/11/2003	602 WATER UTILITY-BOND AND INTEREST	CERTIFICATE OF DEPOSIT	601473	\$20,000.00	06/11/2009	3.72	\$20,000.00
Total by Fund:							\$20,000.00
03/11/2003	604 WATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	601473	\$500.00	06/11/2009	3.72	\$500.00
06/26/2001	604 WATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	601008	\$2,500.00	06/26/2009	3.81	\$2,500.00
09/13/2002	604 WATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	601377	\$7,000.00	09/13/2010	2.82	\$7,000.00
09/20/2002	604 WATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	601383	\$3,500.00	09/20/2010	2.82	\$3,500.00
08/08/2003	604 WATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	601575	\$10,000.00	08/08/2009	3.75	\$10,000.00
08/05/2005	604 WATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	602008	\$3,500.00	02/08/2009	3.75	\$3,500.00
Total by Fund:							\$27,000.00
10/10/2007	603 WATER UTILITY-DEBT RESERVE	CERTIFICATE OF DEPOSIT	602689	\$68,620.00	04/10/2009	5.05	\$68,620.00

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>
Total by Fund:							\$68,620.00
06/26/2001	607 WASTEWATER UTIL-BOND AND INTEREST	CERTIFICATE OF DEPOSIT	601010	\$5,000.00	06/26/2009	3.81	\$5,000.00
Total by Fund:							\$5,000.00
03/11/2003	614 WASTEWATER UTILITY-DEPREC/I MPROVE	CERTIFICATE OF DEPOSIT	601471	\$5,000.00	06/11/2009	3.72	\$5,000.00
Total by Fund:							\$5,000.00
06/26/2001	613 WASTEWATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	601011	\$500.00	06/26/2009	3.81	\$500.00
Total by Fund:							\$500.00
08/13/2002	608 WASTEWATER UTILITY-DEBT RESERVE	CERTIFICATE OF DEPOSIT	601364	\$28,895.00	08/13/2009	2.65	\$28,895.00
08/14/2002	608 WASTEWATER UTILITY-DEBT RESERVE	CERTIFICATE OF DEPOSIT	601367	\$10,285.00	08/14/2009	2.65	\$10,285.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914

COUNTY: WARRICK COUNTY

PAGE: 4

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>
Total by Fund:							\$39,180.00
Total INVESTMENTS:							\$243,300.00
Total Cash and Investments:							\$721,245.96

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	WATER UTILITY BONDS	WASTEWATER UTILITY BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$200,000.00	\$16,245,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$10,000.00	\$80,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$190,000.00	\$16,165,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$7,902.50	\$48,300.00

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914

COUNTY: WARRICK 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: ELBERFELD CIVIL TOWN

ID: 87-3-914

COUNTY: WARRICK 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: WARRICK COUNTY
UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914
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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914

COUNTY: WARRICK 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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