

FEDERAL IDENTIFICATION NUMBER:
35-6001119

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

UNIT NAME:
MONROEVILLE CIVIL TOWN

COUNTY:
ALLEN COUNTY

ID: 2-3-524
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- 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: _____

TITLE: CLERK - TREASURER

PRINTED NAME OF OFFICIAL: KEVIN WENGER

DATE SIGNED: _____

ADDRESS: P.O. BOX 401

CITY: MONROEVILLE

EMAIL ADDRESS: KWENGER@CULPCFA.COM

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

(260) 740-8044

ZIP: 46773-0000

*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 2009

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2009</u> | <u>2009 Receipts</u> | <u>2009 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2009</u> | <u>Investments at 12/31/2009</u> | <u>Total Cash and Investments at 12/31/2009</u> |
|------------------------------------|--|--------------------------|-------------------------------|---|--------------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: GENERAL | | | | | | |
| 402 CCIF - SAVINGS | \$67,174.30 | \$343.33 | \$0.00 | \$67,517.63 | \$0.00 | \$67,517.63 |
| 101 GENERAL | \$142,971.27 | \$274,748.70 | \$253,908.84 | \$163,811.13 | \$0.00 | \$163,811.13 |
| 211 PARK DEPOSIT | \$500.00 | \$3,075.00 | \$3,515.00 | \$60.00 | \$0.00 | \$60.00 |
| 446 PARK DONATIONS - SAVINGS | \$15,599.68 | \$66,772.09 | \$35,000.00 | \$47,371.77 | \$0.00 | \$47,371.77 |
| 605 WATER SAVINGS | \$70,108.63 | \$357.30 | \$0.00 | \$70,465.93 | \$0.00 | \$70,465.93 |
| Total by Fund Type: | \$296,353.88 | \$345,296.42 | \$292,423.84 | \$349,226.46 | \$0.00 | \$349,226.46 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 444 CREDIT SPECIAL REVENUE | \$624,118.19 | \$667,092.10 | \$646,143.05 | \$645,067.24 | \$0.00 | \$645,067.24 |
| 515 LEVY EXCESS | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 202 LOCAL ROAD AND STREET | \$3,340.69 | \$13,235.50 | \$500.00 | \$16,076.19 | \$0.00 | \$16,076.19 |
| 201 MOTOR VEHICLE HIGHWAY | \$123,774.11 | \$45,283.38 | \$33,381.49 | \$135,676.00 | \$0.00 | \$135,676.00 |
| 445 PARK DONATION | \$3,537.34 | \$38,950.00 | \$37,665.99 | \$4,821.35 | \$0.00 | \$4,821.35 |
| 204 PARKS AND RECREATION | \$2,623.37 | \$31,918.38 | \$27,988.35 | \$6,553.40 | \$0.00 | \$6,553.40 |
| 210 POLICE DONATION | \$4,399.43 | \$583.00 | \$1,149.76 | \$3,832.67 | \$0.00 | \$3,832.67 |
| Total by Fund Type: | \$761,793.13 | \$797,062.36 | \$746,828.64 | \$812,026.85 | \$0.00 | \$812,026.85 |
| FUND TYPE: DEBT SERVICE | | | | | | |
| 520 DEBT SERVICE - OTHER | \$942,527.58 | \$343,519.39 | \$97,711.50 | \$1,188,335.47 | \$0.00 | \$1,188,335.47 |
| Total by Fund Type: | \$942,527.58 | \$343,519.39 | \$97,711.50 | \$1,188,335.47 | \$0.00 | \$1,188,335.47 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 401 CUMULATIVE CAPITAL IMPROVEMENT | \$83,837.64 | \$3,789.99 | \$0.00 | \$87,627.63 | \$0.00 | \$87,627.63 |
| Total by Fund Type: | \$83,837.64 | \$3,789.99 | \$0.00 | \$87,627.63 | \$0.00 | \$87,627.63 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONROEVILLE CIVIL TOWN

ID: 2-3-524

CASH UNITS ONLY

COUNTY: ALLEN COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

| <u>Funds</u> | Beginning Cash Fund Balances <u>01/01/2009</u> | 2009 <u>Receipts</u> | 2009 <u>Disbursements</u> | Ending Cash Fund Balances <u>12/31/2009</u> | Investments <u>at 12/31/2009</u> | Total Cash and Investments <u>at 12/31/2009</u> |
|--------------------------------|--|-------------------------|------------------------------|---|-------------------------------------|---|
| Section I | | | | | | |
| Subtotal All Funds: | \$2,084,512.23 | \$1,489,668.16 | \$1,136,963.98 | \$2,437,216.41 | \$0.00 | \$2,437,216.41 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | \$0.00 | | | |
| Transfers In | | \$35,000.00 | | | | |
| Transfers Out | | | \$35,000.00 | | | |
| Net Receipts and Disbursements | | \$1,454,668.16 | \$1,101,963.98 | | | |

**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 2009

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2009</u> | <u>2009 Receipts</u> | <u>2009 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2009</u> | <u>Investments at 12/31/2009</u> | <u>Total Cash and Investments at 12/31/2009</u> |
|---|--|----------------------|---------------------------|---|----------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: ENTERPRISE | | | | | | |
| 530 TRASH UTILITY-OPERATING | \$19,087.71 | \$74,407.50 | \$75,217.46 | \$18,277.75 | \$0.00 | \$18,277.75 |
| 607 WASTEWATER UTIL-BOND AND INTEREST | \$0.00 | \$0.00 | \$53,303.70 | \$-53,303.70 | \$0.00 | \$-53,303.70 |
| 609 WASTEWATER UTILITY-CUSTOMER DEPOSIT | \$320.21 | \$0.00 | \$0.00 | \$320.21 | \$3,700.00 | \$4,020.21 |
| 608 WASTEWATER UTILITY-DEPREC/IMPROVE | \$88,999.83 | \$9,417.56 | \$1,123.06 | \$97,294.33 | \$0.00 | \$97,294.33 |
| 606 WASTEWATER UTILITY-OPERATING | \$147,857.59 | \$186,110.75 | \$133,930.62 | \$200,037.72 | \$0.00 | \$200,037.72 |
| 602 WATER UTILITY-BOND AND INTEREST | \$158,466.59 | \$56,943.12 | \$133,431.25 | \$81,978.46 | \$0.00 | \$81,978.46 |
| 604 WATER UTILITY-CUSTOMER DEPOSIT | \$7,654.43 | \$280.00 | \$0.00 | \$7,934.43 | \$9,000.00 | \$16,934.43 |
| 603 WATER UTILITY-DEPRECIATION/IMPROVE | \$59,249.53 | \$12,645.54 | \$753.83 | \$71,141.24 | \$0.00 | \$71,141.24 |
| 601 WATER UTILITY-OPERATING | \$8,008.35 | \$180,777.95 | \$182,883.11 | \$5,903.19 | \$0.00 | \$5,903.19 |
| Total by Fund Type: | \$489,644.24 | \$520,582.42 | \$580,643.03 | \$429,583.63 | \$12,700.00 | \$442,283.63 |

| | | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| Subtotal All Funds: | \$489,644.24 | \$520,582.42 | \$580,643.03 | \$429,583.63 | \$12,700.00 | \$442,283.63 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|

Section II

Less:

| | | |
|---------------------------------------|---------------------|---------------------|
| Investment Sales | \$0.00 | |
| Investment Purchases | | \$0.00 |
| Transfers In | \$90,000.00 | |
| Transfers Out | | \$90,000.00 |
| Net Receipts and Disbursements | \$430,582.42 | \$490,643.03 |

CASH AND INVESTMENTS ON PART 4 ARE 12700.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: MONROEVILLE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2009

| | <u>Title</u> | <u>Amount</u> |
|---------|---|---------------------|
| Fund: | <u>101 GENERAL</u> | |
| 1011100 | GENERAL PROPERTY TAXES | \$187,673.46 |
| | Total for: TAXES | \$187,673.46 |
| 1013520 | ABC EXCISE TAX DISTRIBUTION | \$2,468.04 |
| 1013530 | CIGARETTE TAX DISTR-GENERAL FUND | \$1,033.64 |
| 1011210 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$7,692.00 |
| 1011220 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$21,896.12 |
| 1011230 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$981.55 |
| 1011250 | COUNTY OPTION INCOME TAX INTERGOVERNMENTAL | \$29,937.87 |
| 1019000 | RIVERBOAT REVENUE SHARING | \$7,734.93 |
| | Total for: INTERGOVERNMENTAL | \$71,744.15 |
| 1015100 | CHARGES FOR SERVICES, OTHER PUBLIC SAFETY | \$519.67 |
| 101530 | CHARGES FOR SERVICES, OTHER PUBLIC SAFETY | \$500.22 |
| | Total for: CHARGES FOR SERVICES | \$1,019.89 |
| 1016100 | INTEREST EARNED | \$5,785.23 |
| 1016400 | CABLE TV FRANCHISE | \$3,840.14 |
| 1016000 | MISCELLANEOUS REVENUE-OTHER | \$2,137.95 |
| 1019110 | MISCELLANEOUS REVENUE-OTHER | \$150.00 |
| | Total for: MISCELLANEOUS | \$11,913.32 |
| 1019130 | INSURANCE REIMBURSEMENTS | \$2,397.88 |
| | Total for: OTHER FINANCING SOURCES | \$2,397.88 |
| | TOTAL RECEIPTS FOR 101 GENERAL | \$274,748.70 |
| Fund: | <u>211 PARK DEPOSIT</u> | |
| 2116000 | MISCELLANEOUS REVENUE-OTHER | \$3,075.00 |
| | Total for: MISCELLANEOUS | \$3,075.00 |
| | TOTAL RECEIPTS FOR 211 PARK DEPOSIT | \$3,075.00 |
| Fund: | <u>402 CCIF - SAVINGS</u> | |
| 4026100 | INTEREST EARNED | \$343.33 |
| | Total for: MISCELLANEOUS | \$343.33 |
| | TOTAL RECEIPTS FOR 402 CCIF - SAVINGS | \$343.33 |
| Fund: | <u>605 WATER SAVINGS</u> | |
| 605610 | INTEREST EARNED | \$357.30 |
| | Total for: MISCELLANEOUS | \$357.30 |
| | TOTAL RECEIPTS FOR 605 WATER SAVINGS | \$357.30 |
| Fund: | <u>446 PARK DONATIONS - SAVINGS</u> | |
| 446610 | INTEREST EARNED | \$109.47 |

| | <u>Title</u> | <u>Amount</u> |
|--|---|--------------------|
| Fund: | <u>446 PARK DONATIONS - SAVINGS</u> | |
| 4469500 | CONTRIBUTIONS AND DONATIONS | \$66,662.62 |
| | Total for: MISCELLANEOUS | \$66,772.09 |
| TOTAL RECEIPTS FOR 446 PARK DONATIONS - SAVINGS | | \$66,772.09 |
| Fund: | <u>201 MOTOR VEHICLE HIGHWAY</u> | |
| 2016000 | OTHER TAXES | \$4,400.21 |
| | Total for: TAXES | \$4,400.21 |
| 2013570 | MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$29,738.41 |
| 2011270 | WHEEL TAX INTERGOVERNMENTAL | \$1,819.26 |
| 201128 | WHEEL TAX INTERGOVERNMENTAL | \$9,325.50 |
| | Total for: INTERGOVERNMENTAL | \$40,883.17 |
| TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY | | \$45,283.38 |
| Fund: | <u>202 LOCAL ROAD AND STREET</u> | |
| 202358 | LOCAL ROAD AND STREET DISTRIBUTION | \$13,235.50 |
| | Total for: INTERGOVERNMENTAL | \$13,235.50 |
| TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET | | \$13,235.50 |
| Fund: | <u>204 PARKS AND RECREATION</u> | |
| 2041100 | GENERAL PROPERTY TAXES | \$21,188.22 |
| | Total for: TAXES | \$21,188.22 |
| 2041210 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$866.00 |
| 2041220 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$2,463.71 |
| 2041230 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$110.45 |
| | Total for: INTERGOVERNMENTAL | \$3,440.16 |
| 2046200 | RENTAL OF PROPERTY | \$7,290.00 |
| | Total for: MISCELLANEOUS | \$7,290.00 |
| TOTAL RECEIPTS FOR 204 PARKS AND RECREATION | | \$31,918.38 |
| Fund: | <u>445 PARK DONATION</u> | |
| 4456700 | CONTRIBUTIONS AND DONATIONS | \$3,950.00 |
| | Total for: MISCELLANEOUS | \$3,950.00 |
| 4459900 | TRANSFER OF FUNDS-OTHER | \$35,000.00 |
| | Total for: OTHER FINANCING SOURCES | \$35,000.00 |
| TOTAL RECEIPTS FOR 445 PARK DONATION | | \$38,950.00 |
| Fund: | <u>444 CREDIT SPECIAL REVENUE</u> | |
| 4446010 | CREDIT INTERGOVERNMENTAL | \$252,956.07 |

UNIT NAME: MONROEVILLE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: ALLEN COUNTY

FOR THE FISCAL YEAR ENDING 2009

| | <u>Title</u> | <u>Amount</u> |
|---------|--|-----------------------|
| Fund: | <u>444 CEDIT SPECIAL REVENUE</u> | |
| | Total for: INTERGOVERNMENTAL | \$252,956.07 |
| 4446000 | CHARGES FOR SERVICES, OTHER HEALTH AND WELFARE | \$414,136.03 |
| | Total for: CHARGES FOR SERVICES | \$414,136.03 |
| | TOTAL RECEIPTS FOR 444 CEDIT SPECIAL REVENUE | \$667,092.10 |
| Fund: | <u>210 POLICE DONATION</u> | |
| 2106000 | MISCELLANEOUS REVENUE-OTHER | \$583.00 |
| | Total for: MISCELLANEOUS | \$583.00 |
| | TOTAL RECEIPTS FOR 210 POLICE DONATION | \$583.00 |
| Fund: | <u>520 DEBT SERVICE - OTHER</u> | |
| 5201100 | GENERAL PROPERTY TAXES | \$280,281.83 |
| | Total for: TAXES | \$280,281.83 |
| 5206100 | INTEREST EARNED | \$5,592.45 |
| 5206000 | MISCELLANEOUS REVENUE-OTHER | \$57,645.11 |
| | Total for: MISCELLANEOUS | \$63,237.56 |
| | TOTAL RECEIPTS FOR 520 DEBT SERVICE - OTHER | \$343,519.39 |
| Fund: | <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u> | |
| 4013540 | CIGARETTE TAX DISTR-CCI FUND | \$3,789.99 |
| | Total for: INTERGOVERNMENTAL | \$3,789.99 |
| | TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT | \$3,789.99 |
| | Total Receipts: | \$1,489,668.16 |

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 2-3-524 PAGE: 1

COUNTY: ALLEN COUNTY
UNIT NAME: MONROEVILLE CIVIL TOWN

| | | | |
|-------|----------------------------|--|-------------------|
| Fund: | 211 PARK DEPOSIT | | |
| | OTHER SERVICES AND CHARGES | | \$3,515.00 |
| | TOTAL | | \$3,515.00 |

| | | | |
|-------|------------------------------|--|--------------------|
| Fund: | 446 PARK DONATIONS - SAVINGS | | |
| | TRANSFER OF FUNDS | | \$35,000.00 |
| | TOTAL | | \$35,000.00 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | 201 MOTOR VEHICLE HIGHWAY | | |
| | PERSONAL SERVICES | | \$12,319.08 |
| | SUPPLIES | | \$3,085.18 |
| | OTHER SERVICES AND CHARGES | | \$17,977.23 |
| | TOTAL | | \$33,381.49 |

| | | | |
|-------|----------------------------|--|-----------------|
| Fund: | 202 LOCAL ROAD AND STREET | | |
| | OTHER SERVICES AND CHARGES | | \$500.00 |
| | TOTAL | | \$500.00 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | 204 PARKS AND RECREATION | | |
| | PERSONAL SERVICES | | \$11,520.00 |
| | SUPPLIES | | \$3,908.09 |
| | OTHER SERVICES AND CHARGES | | \$12,560.26 |
| | TOTAL | | \$27,988.35 |

| | | | |
|-------|---------------------|--|--------------------|
| Fund: | 445 PARK DONATION | | |
| | OTHER DISBURSEMENTS | | \$37,665.99 |
| | TOTAL | | \$37,665.99 |

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 444 CREDIT SPECIAL REVENUE | | |
| | OTHER SERVICES AND CHARGES | | \$646,143.05 |
| | TOTAL | | \$646,143.05 |

| | | | |
|-------|---------------------|--|-------------------|
| Fund: | 210 POLICE DONATION | | |
| | SUPPLIES | | \$1,149.76 |
| | TOTAL | | \$1,149.76 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | 520 DEBT SERVICE - OTHER | | |
| | OTHER SERVICES AND CHARGES | | \$300.00 |
| | DEBT SERVICE-PRINCIPAL | | \$66,000.00 |
| | DEBT SERVICE-INTEREST | | \$31,411.50 |
| | TOTAL | | \$97,711.50 |

| | | | |
|-----------------------------|--|--|---------------------|
| TOTAL DISBURSEMENTS: | | | \$883,055.14 |
|-----------------------------|--|--|---------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 2-3-524 PAGE: 1

COUNTY: ALLEN COUNTY
UNIT NAME: MONROEVILLE CIVIL TOWN

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 101 GENERAL | | |
| Dept: | GENERAL GOVERNMENT EXPENSE | | |
| | PERSONAL SERVICES | | \$68,390.98 |
| | SUPPLIES | | \$18,693.33 |
| | OTHER SERVICES AND CHARGES | | \$166,824.53 |
| | TOTAL | | \$253,908.84 |

| | | |
|----------------------------|--|---------------------|
| BY OBJECT FOR GENERAL | | |
| PERSONAL SERVICES | | \$68,390.98 |
| SUPPLIES | | \$18,693.33 |
| OTHER SERVICES AND CHARGES | | \$166,824.53 |
| CAPITAL OUTLAY | | \$0.00 |
| OTHER DISBURSEMENTS | | \$0.00 |
| TRANSFER OF FUNDS | | \$0.00 |
| PURCHASE OF INVESTMENTS | | \$0.00 |
| TOTAL GENERAL | | \$253,908.84 |

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

| Fund Name | Expense Category | Account Title | Amount |
|---|--------------------------------|---|---------------------|
| 601 WATER UTILITY-OPERATING WATER UTILITY | NO FUNCTION NEEDED | 6014420 UNMETERED SALES-OTHER WATER TAP FEE | \$500.00 |
| | NO FUNCTION NEEDED | 6014410 METERED-RESIDENTIAL WATER COLLECTIONS | \$56,866.64 |
| | NO FUNCTION NEEDED | 6019900 MISC. SERVICE REVENUES OTHER UNMETERED | \$200.00 |
| | NO FUNCTION NEEDED | 6016100 INTEREST EARNED INTEREST ON INVESTMENTS | \$211.31 |
| | NO FUNCTION NEEDED | 6014470 RENTAL OF PROPERTY HYDRANT RENTAL | \$33,000.00 |
| | NO FUNCTION NEEDED | 6019900 TRANSFER OF FUNDS-OTHER OTHER UNMETERED | \$90,000.00 |
| | Expense Category Total: | | \$180,777.95 |
| | Fund Total: | | \$180,777.95 |
| 602 WATER UTILITY-BOND AND INTEREST WATER BOND_INTEREST | NO FUNCTION NEEDED | 602441 CAPITAL CONTRIBUTIONS WATER COLLECTIONS | \$56,943.12 |
| | Expense Category Total: | | \$56,943.12 |
| | Fund Total: | | \$56,943.12 |
| 603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION | NO FUNCTION NEEDED | 603441 CAPITAL CONTRIBUTIONS WATER COLLECTIONS | \$12,645.54 |
| | Expense Category Total: | | \$12,645.54 |
| | Fund Total: | | \$12,645.54 |
| 604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSITS | NO FUNCTION NEEDED | 604445 GUARANTEED REVENUES METERE DEPOSITS | \$280.00 |
| | Expense Category Total: | | \$280.00 |
| | Fund Total: | | \$280.00 |
| 606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY OPERATING | NO FUNCTION NEEDED | 6064410 METERED-RESIDENTIAL SEWAGE COLLECTIONS | \$175,924.81 |
| | NO FUNCTION NEEDED | 6066000 MISC. SERVICE REVENUES MISCELLANEOUS | \$9,008.79 |
| | NO FUNCTION NEEDED | 6064420 SEWER CONNECTION FEES SEWAGE TAP FEE | \$1,000.00 |
| | NO FUNCTION NEEDED | 177150 INTEREST EARNED INTEREST ON INVESTMENTS | \$177.15 |
| | Expense Category Total: | | \$186,110.75 |
| | Fund Total: | | \$186,110.75 |

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

| Fund Name | Expense Category | Account Title | Amount |
|---|--------------------------------|--|---------------------|
| 608 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE DEPRECIATION | NO FUNCTION NEEDED | 608441 CAPITAL CONTRIBUTIONS SEWAGE COLLECTIONS | \$9,417.56 |
| | Expense Category Total: | | \$9,417.56 |
| | Fund Total: | | \$9,417.56 |
| 530 TRASH UTILITY-OPERATING SANITATION (TRASH PICKUP) | NO FUNCTION NEEDED | 5304410 GARBAGE AND TRASH COLLECTION FEE COLLECTIONS | \$74,407.50 |
| | Expense Category Total: | | \$74,407.50 |
| | Fund Total: | | \$74,407.50 |
| Total REVENUES: | | | \$520,582.42 |

EXPENDITURES

| | | | |
|--|--------------------------------|---|---------------------|
| 601 WATER UTILITY-OPERATING WATER UTILITY | GENERAL CATEGORIES | 6010011110 SALARIES AND WAGES-EMPLOYEES SALARY AND WAGES - EMPLOYEE | \$40,043.67 |
| | GENERAL CATEGORIES | 6010011120 ADMINISTRATIVE AND GENERAL SALARIES SALERIES _WAGES - EMPLOYER | \$16,791.68 |
| | GENERAL CATEGORIES | 6010013510 FUEL FOR POWER PRODUCTION FUEL FOR POWER | \$7,401.16 |
| | GENERAL CATEGORIES | 6010012200 CHEMICALS CHEMICALS | \$54,409.89 |
| | GENERAL CATEGORIES | 6010012300 MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES | \$6,553.13 |
| | GENERAL CATEGORIES | 6010015920 PURCHASED GAS HEAT | \$2,803.61 |
| | GENERAL CATEGORIES | 6010013600 CONTRACTUAL SERVICES-OTHER CONTRACTUAL SERVICES | \$9,537.00 |
| | GENERAL CATEGORIES | 6010013200 TRANSPORTATION EXPENSE TRANSPORTATION | \$246.42 |
| | GENERAL CATEGORIES | 6010015500 REGULATORY COMMISSION EXPENSE-OTHER REGULATORY | \$3,971.15 |
| | GENERAL CATEGORIES | 6010011310 TAXES EMPLOYER FICA _MCR | \$5,298.46 |
| | GENERAL CATEGORIES | 6010011310 TAXES GROSS INCOME TAX | \$483.03 |
| | GENERAL CATEGORIES | 601001501 TAXES SALES TAX | \$7,665.71 |
| | GENERAL CATEGORIES | 6010015900 MISCELLANEOUS MISCELLANEOUS | \$27,678.20 |
| | Expense Category Total: | | \$182,883.11 |
| | Fund Total: | | \$182,883.11 |
| 602 WATER UTILITY-BOND AND INTEREST WATER BOND _INTEREST | NO FUNCTION NEEDED | 6020015900 TRANSFER OF FUNDS-OTHER TRANSFER TO OPERATING ACCOUNT | \$90,000.00 |
| | NO FUNCTION NEEDED | 602001381 BONDS RETIRED (PRINCIPAL ONLY) BONDS | \$30,000.00 |
| | NO FUNCTION NEEDED | 6020013820 INTEREST PAID ON BONDS AND LOANS INTEREST | \$12,931.25 |

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

| Fund Name | Expense Category | Account Title | Amount |
|---|--------------------------------|---|---------------------|
| 602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED BOND_INTEREST | | 6020013830 OTHER DISBURSEMENTS BOND AGENT FEES | \$500.00 |
| | Expense Category Total: | | \$133,431.25 |
| | Fund Total: | | \$133,431.25 |
| 603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION | NO FUNCTION NEEDED | 603001590 OTHER DISBURSEMENTS OTHER DISBURSEMENTS | \$753.83 |
| | Expense Category Total: | | \$753.83 |
| | Fund Total: | | \$753.83 |
| 606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY OPERATING | GENERAL CATEGORIES | 606001111 SALARIES AND WAGES-EMPLOYEES OPERATING LABOR | \$57,875.86 |
| | GENERAL CATEGORIES | 606001120 SALARIES AND WAGES-OFFICERS, DIRECTORS OFFICE SALARIES | \$17,859.14 |
| | GENERAL CATEGORIES | 6060013410 OFFICE SUPPLIES TELEPHONE | \$1,500.98 |
| | GENERAL CATEGORIES | 6060013510 PURCHASED POWER FUEL FOR POWER | \$7,074.83 |
| | GENERAL CATEGORIES | 606001352 PURCHASED POWER HEAT | \$1,342.43 |
| | GENERAL CATEGORIES | 6060012200 CHEMICALS CHEMICALS | \$8,188.39 |
| | GENERAL CATEGORIES | 6060012300 MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES | \$15,459.46 |
| | GENERAL CATEGORIES | 6060013600 REPAIRS REPAIRS | \$8,613.16 |
| | GENERAL CATEGORIES | 6060015950 CONTRACTUAL SERVICES-OTHER OUTSIDE HELP | \$1,626.00 |
| | GENERAL CATEGORIES | 6060011310 TAXES UNEMPLOYMENT TAX | \$477.06 |
| | GENERAL CATEGORIES | 6060015900 MISCELLANEOUS MISCELLANEOUS | \$13,913.31 |
| | Expense Category Total: | | \$133,930.62 |
| | Fund Total: | | \$133,930.62 |
| 607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE BOND_INTEREST | NO FUNCTION NEEDED | 607001381 BONDS RETIRED (PRINCIPAL ONLY) BOND PAYMENTS | \$30,569.76 |
| | NO FUNCTION NEEDED | 6070013820 INTEREST PAID ON BONDS AND LOANS INTEREST PAYMENTS | \$22,733.94 |
| | Expense Category Total: | | \$53,303.70 |
| | Fund Total: | | \$53,303.70 |
| 608 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE DEPRECIATION | NO FUNCTION NEEDED | 6080015500 OTHER DISBURSEMENTS SUPPLIES | \$1,123.06 |
| | Expense Category Total: | | \$1,123.06 |
| | Fund Total: | | \$1,123.06 |
| 530 TRASH UTILITY-OPERATING SANITATION (TRASH PICKUP) | GENERAL CATEGORIES | 5300015900 MISCELLANEOUS MISCELLANEOUS TRASH COLLECTIONS | \$75,217.46 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONROEVILLE CIVIL TOWN
COUNTY: ALLEN COUNTY

ID: 2-3-524

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

PAGE: 4

Expense Category Total:

\$75,217.46

Fund Total:

\$75,217.46

Total EXPENDITURES:

\$580,643.03

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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> |
|----------------------|------------------|--------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | PARK ACCOUNT | 584539041 | | | | \$47,371.77 |
| | | TIME ACCOUNT | 10046938 | | | | \$137,983.56 |
| | | DEBT SERVICE | 584932335 | | | | \$1,188,335.47 |
| | | SEWAGE CHECKING_MM | 501937850 | | | | \$244,348.56 |
| | | WATER CHECKING_MM | 501919674 | | | | \$166,957.29 |
| | | GENERAL CHECKING | 50193776 | | | | \$1,081,803.36 |

Total CASH: **\$2,866,800.01**

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> |
|----------------------|---|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 01/01/2009 | 604 WATER UTILITY-CUSTOM ER DEPOSIT | CERTIFICATE OF DEPOSIT | 961009 | \$7,200.00 | 12/31/2010 | 1.00 | \$7,200.00 |
| 01/01/2009 | 604 WATER UTILITY-CUSTOM ER DEPOSIT | CERTIFICATE OF DEPOSIT | 1007936 | \$1,800.00 | 12/31/2010 | 1.00 | \$1,800.00 |

Total by Fund: **\$9,000.00**

| | | | | | | | |
|------------|---|------------------------|---------|------------|------------|------|------------|
| 01/01/2009 | 609 WASTEWATER UTILITY-CUSTOM ER DEPOSIT | CERTIFICATE OF DEPOSIT | 1007937 | \$3,700.00 | 12/31/2010 | 1.00 | \$3,700.00 |
|------------|---|------------------------|---------|------------|------------|------|------------|

Total by Fund: **\$3,700.00**

Total INVESTMENTS: **\$12,700.00**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONROEVILLE CIVIL TOWN

ID: 2-3-524

COUNTY: ALLEN COUNTY

PAGE: 2

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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: | | | | | | | \$2,879,500.01 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MONROEVILLE CIVIL TOWN
COUNTY: ALLEN COUNTY

ID: 2-3-524

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

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: MONROEVILLE CIVIL TOWN

ID: 2-3-524

COUNTY: ALLEN COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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: MONROEVILLE CIVIL TOWN

ID: 2-3-524

COUNTY: ALLEN COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: ALLEN COUNTY
UNIT NAME: MONROEVILLE CIVIL TOWN

ID: 2-3-524
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: MONROEVILLE CIVIL TOWN

ID: 2-3-524

COUNTY: ALLEN COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

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> |
|-------------------|--|-----------------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
| | MONROEVILLE DEPT. OF EMERGENCY MEDI | P.O. BOX 175 | ALLEN COUNTY | DEAN ROTHGEB | | CONTRACT | \$3,607.00 |
| | | MONROEVILLE, IN 46773 | | | | | |
| 35-1676600 | MONROEVILLE VOLUNTEER FIRE DEPT | 205 W. SOUTH ST. | ALLEN COUNTY | PHIL SORGEN | 260-623-6234 | CONTRACT | \$8,391.00 |
| | | MONROEVILLE, IN 46773 | | | | | |