

FEDERAL IDENTIFICATION NUMBER:
35-6000958

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

UNIT NAME:

BRAZIL CIVIL CITY

COUNTY:

CLAY COUNTY

ID: 11-3-410

(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

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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: KAREN MCQUEEN

ADDRESS: 203 EAST NATIONAL AVENUE

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

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: BRAZIL

EMAIL ADDRESS: KAREN@BRAZIL.IN.GOV

ZIP: 47834-0000

*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						
101 GENERAL	\$-231,289.80	\$2,398,995.31	\$2,576,798.06	\$-409,092.55	\$0.00	\$-409,092.55
Total by Fund Type:	\$-231,289.80	\$2,398,995.31	\$2,576,798.06	\$-409,092.55	\$0.00	\$-409,092.55
FUND TYPE: SPECIAL REVENUE						
212 CEMETERY #2	\$25,495.53	\$0.00	\$0.00	\$25,495.53	\$0.00	\$25,495.53
205 CEMETERY OPERATING	\$75,637.80	\$29,382.99	\$57,019.20	\$48,001.59	\$0.00	\$48,001.59
231 COMMUNITY DEVELOPMENT	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
621 DUE TO CITY SANITATION	\$49,488.62	\$9,599.46	\$0.00	\$59,088.08	\$0.00	\$59,088.08
218 ECONOMIC DEVELOPMENT OPERATING	\$22,038.69	\$0.00	\$0.00	\$22,038.69	\$0.00	\$22,038.69
224 EMERGENCY RESPONSE TEAM	\$-2,306.38	\$0.00	\$0.00	\$-2,306.38	\$0.00	\$-2,306.38
280 FIRE EDUCATION	\$159.58	\$0.00	\$0.00	\$159.58	\$0.00	\$159.58
283 FIRE SPECIAL	\$16,679.21	\$13,499.64	\$0.00	\$30,178.85	\$0.00	\$30,178.85
270 GOLF COURSE	\$21,506.31	\$306,008.68	\$317,244.81	\$10,270.18	\$0.00	\$10,270.18
275 LAW ENFORCEMENT	\$2,966.61	\$0.00	\$0.00	\$2,966.61	\$0.00	\$2,966.61
202 LOCAL ROAD AND STREET	\$18,990.70	\$30,540.12	\$32,403.86	\$17,126.96	\$0.00	\$17,126.96
201 MOTOR VEHICLE HIGHWAY	\$132,245.94	\$262,002.79	\$329,884.94	\$64,363.79	\$0.00	\$64,363.79
211 PARK NONREVERTING OPERATING	\$8,775.35	\$14,559.17	\$7,641.08	\$15,693.44	\$0.00	\$15,693.44
204 PARKS AND RECREATION OPERATING	\$16,392.17	\$220,964.74	\$237,448.81	\$-91.90	\$0.00	\$-91.90
217 POLICE BIKE	\$18.88	\$0.00	\$0.00	\$18.88	\$0.00	\$18.88
239 POLICE DEFERRAL	\$22,079.41	\$35,973.18	\$24,727.59	\$33,325.00	\$0.00	\$33,325.00
233 POLICE EDUCATION	\$13,552.58	\$10,967.84	\$5,073.22	\$19,447.20	\$0.00	\$19,447.20
238 POLICE GRANT	\$19,132.84	\$0.00	\$490.14	\$18,642.70	\$0.00	\$18,642.70
207 RAINY DAY	\$121,725.06	\$0.00	\$0.00	\$121,725.06	\$0.00	\$121,725.06
620 SANITATION	\$266,393.78	\$293,303.66	\$386,419.21	\$173,278.23	\$0.00	\$173,278.23
278 TRAFFIC SAFETY	\$4,845.78	\$1,187.50	\$0.00	\$6,033.28	\$0.00	\$6,033.28
241 UNSAFE BUILDING	\$11,053.41	\$710.10	\$411.75	\$11,351.76	\$0.00	\$11,351.76
Total by Fund Type:	\$847,021.87	\$1,228,699.87	\$1,398,764.61	\$676,957.13	\$0.00	\$676,957.13

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: DEBT SERVICE						
208 GENERAL OBLIGATION BOND	\$64,603.86	\$155,293.30	\$95,644.76	\$124,252.40	\$0.00	\$124,252.40
311 GO/SD BONDS 2008	\$0.00	\$1,053,405.32	\$987,000.00	\$66,405.32	\$0.00	\$66,405.32
310 PW LOAN	\$-57,222.00	\$73,946.54	\$111,334.50	\$-94,609.96	\$0.00	\$-94,609.96
209 REDEVELOPMENT BOND (SINKING)	\$110,336.24	\$73,896.80	\$76,407.50	\$107,825.54	\$0.00	\$107,825.54
Total by Fund Type:	\$117,718.10	\$1,356,541.96	\$1,270,386.76	\$203,873.30	\$0.00	\$203,873.30
FUND TYPE: CAPITAL PROJECTS						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$232,502.11	\$46,758.06	\$3,301.78	\$275,958.39	\$0.00	\$275,958.39
401 CUMULATIVE CAPITAL IMPROVEMENT	\$-68,563.10	\$47,201.30	\$0.00	\$-21,361.80	\$0.00	\$-21,361.80
431 CUMULATIVE DRAINAGE	\$52.50	\$0.00	\$472.50	\$-420.00	\$0.00	\$-420.00
404 SIDEWALK CAPITAL PROJECT	\$13,997.69	\$0.00	\$0.00	\$13,997.69	\$0.00	\$13,997.69
403 SIDEWALK MAINT/IMPROVEMENT	\$1,218.80	\$0.00	\$0.00	\$1,218.80	\$0.00	\$1,218.80
Total by Fund Type:	\$179,208.00	\$93,959.36	\$3,774.28	\$269,393.08	\$0.00	\$269,393.08
FUND TYPE: PENSION TRUST						
702 FIRE PENSION	\$195,901.66	\$210,983.92	\$109,849.32	\$297,036.26	\$0.00	\$297,036.26
703 POLICE PENSION	\$7,289.67	\$151,373.06	\$138,881.35	\$19,781.38	\$0.00	\$19,781.38
Total by Fund Type:	\$203,191.33	\$362,356.98	\$248,730.67	\$316,817.64	\$0.00	\$316,817.64
FUND TYPE: AGENCY						
704 HEALTH CLAIM	\$3,637.34	\$0.00	\$2,732.92	\$904.42	\$0.00	\$904.42
701 PAYROLL	\$-39,977.51	\$-41,010.50	\$15,374.64	\$-96,362.65	\$0.00	\$-96,362.65
Total by Fund Type:	\$-36,340.17	\$-41,010.50	\$18,107.56	\$-95,458.23	\$0.00	\$-95,458.23

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BRAZIL CIVIL CITY

ID: 11-3-410

CASH UNITS ONLY

COUNTY: CLAY COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

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<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:	\$1,079,509.33	\$5,399,542.98	\$5,516,561.94	\$962,490.37	\$0.00	\$962,490.37
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$5,399,542.98	\$5,516,561.94			

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						
607 WASTEWATER UTIL-BOND AND INTEREST	\$0.00	\$1,161,356.75	\$995,583.75	\$165,773.00	\$0.00	\$165,773.00
630 WASTEWATER UTILITY-CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
608 WASTEWATER UTILITY-DEBT RESERVE	\$0.00	\$1,437,945.51	\$432,945.51	\$1,005,000.00	\$0.00	\$1,005,000.00
606 WASTEWATER UTILITY-OPERATING	\$113,457.88	\$2,086,056.12	\$2,454,354.63	\$-254,840.63	\$0.00	\$-254,840.63
630 WATER UTILITY-CONSTRUCTION	\$0.00	\$496,000.00	\$414,671.83	\$81,328.17	\$0.00	\$81,328.17
605 WATER UTILITY-CUSTOMER DEPOSIT	\$122,527.58	\$116,358.44	\$0.00	\$238,886.02	\$0.00	\$238,886.02
603 WATER UTILITY-DEBT RESERVE	\$0.00	\$109,263.46	\$109,252.91	\$10.55	\$0.00	\$10.55
604 WATER UTILITY-DEPRECIATION/IMPROVE	\$15,448.46	\$0.00	\$15,448.46	\$0.00	\$0.00	\$0.00
601 WATER UTILITY-OPERATING	\$-163,475.84	\$1,890,981.37	\$1,642,176.00	\$85,329.53	\$0.00	\$85,329.53
Total by Fund Type:	\$87,958.08	\$7,297,961.65	\$6,064,433.09	\$1,321,486.64	\$0.00	\$1,321,486.64

Subtotal All Funds:	\$87,958.08	\$7,297,961.65	\$6,064,433.09	\$1,321,486.64	\$0.00	\$1,321,486.64
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Section II

Less:

Investment Sales	\$1,243,840.82	
Investment Purchases		\$0.00
Transfers In	\$1,621,265.28	
Transfers Out		\$1,621,265.28
Net Receipts and Disbursements	\$4,432,855.55	\$4,443,167.81

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: BRAZIL CIVIL CITY

PART 2 - RECEIPTS

COUNTY: CLAY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$1,004,597.99
Total for: TAXES	\$1,004,597.99
LICENSES, OTHER	\$48,988.73
Total for: LICENSES AND PERMITS	\$48,988.73
INTERGOVERNMENTAL REVENUE, OTHER	\$1,096,704.03
Total for: INTERGOVERNMENTAL	\$1,096,704.03
CHARGES FOR SERVICES-OTHER	\$50,299.99
Total for: CHARGES FOR SERVICES	\$50,299.99
FINES AND FEES-OTHER	\$615.00
Total for: FINES, FORFEITURES, AND FEES	\$615.00
MISCELLANEOUS REVENUE-OTHER	\$29,806.08
Total for: MISCELLANEOUS	\$29,806.08
OTHER FINANCING SOURCES	\$167,983.49
Total for: OTHER FINANCING SOURCES	\$167,983.49
TOTAL RECEIPTS FOR 101 GENERAL	\$2,398,995.31
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$55,194.35
INTERGOVERNMENTAL REVENUE, OTHER	\$203,489.68
Total for: INTERGOVERNMENTAL	\$258,684.03
MISCELLANEOUS REVENUE-OTHER	\$3,318.76
Total for: MISCELLANEOUS	\$3,318.76
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$262,002.79
Fund: <u>202 LOCAL ROAD AND STREET</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$30,388.63
Total for: INTERGOVERNMENTAL	\$30,388.63
OTHER FINANCING SOURCES	\$151.49
Total for: OTHER FINANCING SOURCES	\$151.49
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$30,540.12
Fund: <u>204 PARKS AND RECREATION OPERATING</u>	
GENERAL PROPERTY TAXES	\$163,150.24
Total for: TAXES	\$163,150.24
INTERGOVERNMENTAL REVENUE, OTHER	\$12,272.59
Total for: INTERGOVERNMENTAL	\$12,272.59
CHARGES FOR SERVICES-OTHER	\$35,098.15
Total for: CHARGES FOR SERVICES	\$35,098.15
MISCELLANEOUS REVENUE-OTHER	\$6,290.76

UNIT NAME: BRAZIL CIVIL CITY

PART 2 - RECEIPTS

COUNTY: CLAY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>204 PARKS AND RECREATION OPERATING</u>	
Total for: MISCELLANEOUS	\$6,290.76
AGENCY FUND ADDITIONS	\$0.00
OTHER FINANCING SOURCES	\$4,153.00
Total for: OTHER FINANCING SOURCES	\$4,153.00
TOTAL RECEIPTS FOR 204 PARKS AND RECREATION OPERATING	\$220,964.74
Fund: <u>205 CEMETERY OPERATING</u>	
GENERAL PROPERTY TAXES	\$20,374.76
Total for: TAXES	\$20,374.76
INTERGOVERNMENTAL REVENUE, OTHER	\$1,533.23
Total for: INTERGOVERNMENTAL	\$1,533.23
CHARGES FOR SERVICES-OTHER	\$7,475.00
Total for: CHARGES FOR SERVICES	\$7,475.00
TOTAL RECEIPTS FOR 205 CEMETERY OPERATING	\$29,382.99
Fund: <u>211 PARK NONREVERTING OPERATING</u>	
MISCELLANEOUS REVENUE-OTHER	\$14,559.17
Total for: MISCELLANEOUS	\$14,559.17
TOTAL RECEIPTS FOR 211 PARK NONREVERTING OPERATING	\$14,559.17
Fund: <u>620 SANITATION</u>	
CHARGES FOR SERVICES-OTHER	\$293,303.66
Total for: CHARGES FOR SERVICES	\$293,303.66
TOTAL RECEIPTS FOR 620 SANITATION	\$293,303.66
Fund: <u>241 UNSAFE BUILDING</u>	
CHARGES FOR SERVICES-OTHER	\$710.10
Total for: CHARGES FOR SERVICES	\$710.10
TOTAL RECEIPTS FOR 241 UNSAFE BUILDING	\$710.10
Fund: <u>270 GOLF COURSE</u>	
CHARGES FOR SERVICES-OTHER	\$277,346.55
Total for: CHARGES FOR SERVICES	\$277,346.55
MISCELLANEOUS REVENUE-OTHER	\$28,662.13
Total for: MISCELLANEOUS	\$28,662.13
TOTAL RECEIPTS FOR 270 GOLF COURSE	\$306,008.68
Fund: <u>233 POLICE EDUCATION</u>	

UNIT NAME: BRAZIL CIVIL CITY

PART 2 - RECEIPTS

COUNTY: CLAY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>233 POLICE EDUCATION</u>	
LICENSES, OTHER	\$2,690.00
Total for: LICENSES AND PERMITS	\$2,690.00
CHARGES FOR SERVICES-OTHER	\$7,090.34
Total for: CHARGES FOR SERVICES	\$7,090.34
MISCELLANEOUS REVENUE-OTHER	\$1,187.50
Total for: MISCELLANEOUS	\$1,187.50
TOTAL RECEIPTS FOR 233 POLICE EDUCATION	\$10,967.84
Fund: <u>239 POLICE DEFERRAL</u>	
FINES AND FEES-OTHER	\$35,973.18
Total for: FINES, FORFEITURES, AND FEES	\$35,973.18
TOTAL RECEIPTS FOR 239 POLICE DEFERRAL	\$35,973.18
Fund: <u>278 TRAFFIC SAFETY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$1,187.50
Total for: INTERGOVERNMENTAL	\$1,187.50
TOTAL RECEIPTS FOR 278 TRAFFIC SAFETY	\$1,187.50
Fund: <u>283 FIRE SPECIAL</u>	
MISCELLANEOUS REVENUE-OTHER	\$13,499.64
Total for: MISCELLANEOUS	\$13,499.64
TOTAL RECEIPTS FOR 283 FIRE SPECIAL	\$13,499.64
Fund: <u>621 DUE TO CITY SANITATION</u>	
CHARGES FOR SERVICES-OTHER	\$9,359.11
Total for: CHARGES FOR SERVICES	\$9,359.11
OTHER FINANCING SOURCES	\$240.35
Total for: OTHER FINANCING SOURCES	\$240.35
TOTAL RECEIPTS FOR 621 DUE TO CITY SANITATION	\$9,599.46
Fund: <u>209 REDEVELOPMENT BOND (SINKING)</u>	
GENERAL PROPERTY TAXES	\$68,726.85
Total for: TAXES	\$68,726.85
INTERGOVERNMENTAL REVENUE, OTHER	\$5,169.95
Total for: INTERGOVERNMENTAL	\$5,169.95
TOTAL RECEIPTS FOR 209 REDEVELOPMENT BOND (SINKING)	\$73,896.80
Fund: <u>208 GENERAL OBLIGATION BOND</u>	

UNIT NAME: BRAZIL CIVIL CITY

PART 2 - RECEIPTS

COUNTY: CLAY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>208 GENERAL OBLIGATION BOND</u>	
GENERAL PROPERTY TAXES	\$142,310.85
Total for: TAXES	\$142,310.85
INTERGOVERNMENTAL REVENUE, OTHER	\$12,982.45
Total for: INTERGOVERNMENTAL	\$12,982.45
TOTAL RECEIPTS FOR 208 GENERAL OBLIGATION BOND	\$155,293.30
Fund: <u>310 PW LOAN</u>	
GENERAL PROPERTY TAXES	\$70,407.88
Total for: TAXES	\$70,407.88
INTERGOVERNMENTAL REVENUE, OTHER	\$3,538.66
Total for: INTERGOVERNMENTAL	\$3,538.66
TOTAL RECEIPTS FOR 310 PW LOAN	\$73,946.54
Fund: <u>311 GO/SD BONDS 2008</u>	
GENERAL PROPERTY TAXES	\$59,451.77
Total for: TAXES	\$59,451.77
INTERGOVERNMENTAL REVENUE, OTHER	\$3,953.55
Total for: INTERGOVERNMENTAL	\$3,953.55
NET PROCEEDS FROM BORROWINGS	\$990,000.00
Total for: OTHER FINANCING SOURCES	\$990,000.00
TOTAL RECEIPTS FOR 311 GO/SD BONDS 2008	\$1,053,405.32
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$43,486.47
Total for: TAXES	\$43,486.47
INTERGOVERNMENTAL REVENUE, OTHER	\$3,271.59
Total for: INTERGOVERNMENTAL	\$3,271.59
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$46,758.06
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$47,201.30
Total for: INTERGOVERNMENTAL	\$47,201.30
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$47,201.30
Fund: <u>703 POLICE PENSION</u>	
DIVIDENDS	\$2,614.26
STATE CONTRIBUTIONS	\$234.91
STATE CONTRIBUTIONS	\$148,523.89

UNIT NAME: BRAZIL CIVIL CITY

PART 2 - RECEIPTS

COUNTY: CLAY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: MISCELLANEOUS	\$151,373.06
TOTAL RECEIPTS FOR 703 POLICE PENSION	\$151,373.06
Fund: <u>702 FIRE PENSION</u>	
STATE CONTRIBUTIONS	\$622.45
STATE CONTRIBUTIONS	\$56.21
STATE CONTRIBUTIONS	\$210,305.26
Total for: MISCELLANEOUS	\$210,983.92
TOTAL RECEIPTS FOR 702 FIRE PENSION	\$210,983.92
Fund: <u>701 PAYROLL</u>	
AGENCY FUND ADDITIONS	\$-41,010.50
Total for: OTHER FINANCING SOURCES	\$-41,010.50
TOTAL RECEIPTS FOR 701 PAYROLL	\$-41,010.50
Fund: <u>704 HEALTH CLAIM</u>	
AGENCY FUND ADDITIONS	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 704 HEALTH CLAIM	\$0.00
Total Receipts:	\$5,399,542.98

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

ID: 11-3-410

PAGE: 1

COUNTY: CLAY COUNTY

UNIT NAME: BRAZIL CIVIL CITY

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$231,547.69
	SUPPLIES		\$33,403.09
	OTHER SERVICES AND CHARGES		\$60,311.76
	CAPITAL OUTLAY		\$4,622.40
	TOTAL		\$329,884.94

Fund:	202 LOCAL ROAD AND STREET		
	SUPPLIES		\$31,831.83
	OTHER SERVICES AND CHARGES		\$572.03
	TOTAL		\$32,403.86

Fund:	204 PARKS AND RECREATION OPERATING		
	PERSONAL SERVICES		\$108,091.57
	SUPPLIES		\$32,537.06
	OTHER SERVICES AND CHARGES		\$95,290.23
	CAPITAL OUTLAY		\$1,329.95
	OTHER DISBURSEMENTS		\$200.00
	TOTAL		\$237,448.81

Fund:	205 CEMETERY OPERATING		
	PERSONAL SERVICES		\$31,398.47
	SUPPLIES		\$69.31
	OTHER SERVICES AND CHARGES		\$25,551.42
	TOTAL		\$57,019.20

Fund:	211 PARK NONREVERTING OPERATING		
	SUPPLIES		\$1,911.33
	OTHER SERVICES AND CHARGES		\$1,909.75
	OTHER DISBURSEMENTS		\$3,820.00
	TOTAL		\$7,641.08

Fund:	620 SANITATION		
	PERSONAL SERVICES		\$165,677.61
	SUPPLIES		\$27,051.86
	OTHER SERVICES AND CHARGES		\$139,282.20
	DEBT SERVICE-PRINCIPAL		\$27,324.88
	CAPITAL OUTLAY		\$26,844.16
	OTHER DISBURSEMENTS		\$238.50
	TOTAL		\$386,419.21

Fund:	241 UNSAFE BUILDING		
	OTHER SERVICES AND CHARGES		\$411.75
	TOTAL		\$411.75

Fund:	270 GOLF COURSE		
	PERSONAL SERVICES		\$169,987.45
	SUPPLIES		\$41,236.72
	OTHER SERVICES AND CHARGES		\$81,816.09

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

ID: 11-3-410 PAGE: 2

COUNTY: CLAY COUNTY
 UNIT NAME: BRAZIL CIVIL CITY

	DEBT SERVICE-PRINCIPAL	\$24,100.00
	CAPITAL OUTLAY	\$104.55
TOTAL		\$317,244.81
<hr/>		
Fund: 233 POLICE EDUCATION		
	SUPPLIES	\$4,343.22
	OTHER SERVICES AND CHARGES	\$730.00
TOTAL		\$5,073.22
<hr/>		
Fund: 238 POLICE GRANT		
	PERSONAL SERVICES	\$490.14
TOTAL		\$490.14
<hr/>		
Fund: 239 POLICE DEFERRAL		
	SUPPLIES	\$14,440.64
	OTHER SERVICES AND CHARGES	\$10,286.95
TOTAL		\$24,727.59
<hr/>		
Fund: 209 REDEVELOPMENT BOND (SINKING)		
	DEBT SERVICE-PRINCIPAL	\$50,000.00
	DEBT SERVICE-INTEREST	\$26,407.50
TOTAL		\$76,407.50
<hr/>		
Fund: 208 GENERAL OBLIGATION BOND		
	DEBT SERVICE-PRINCIPAL	\$67,641.01
	DEBT SERVICE-INTEREST	\$28,003.75
TOTAL		\$95,644.76
<hr/>		
Fund: 310 PW LOAN		
	DEBT SERVICE-PRINCIPAL	\$90,000.00
	DEBT SERVICE-INTEREST	\$21,334.50
TOTAL		\$111,334.50
<hr/>		
Fund: 311 GO/SD BONDS 2008		
	OTHER SERVICES AND CHARGES	\$73,500.00
	DEBT SERVICE-PRINCIPAL	\$899,543.01
	DEBT SERVICE-INTEREST	\$13,956.99
TOTAL		\$987,000.00
<hr/>		
Fund: 402 CUMULATIVE CAPITAL DEVELOPMENT		
	OTHER SERVICES AND CHARGES	\$3,301.28
	CAPITAL OUTLAY	\$0.50
TOTAL		\$3,301.78
<hr/>		
Fund: 431 CUMULATIVE DRAINAGE		
	OTHER SERVICES AND CHARGES	\$472.50
TOTAL		\$472.50
<hr/>		
Fund: 703 POLICE PENSION		

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

ID: 11-3-410

PAGE: 3

COUNTY: CLAY COUNTY

UNIT NAME: BRAZIL CIVIL CITY

	BENEFITS	\$138,523.51
	ADMINISTRATIVE AND GENERAL	\$357.84
TOTAL		\$138,881.35
<hr/>		
Fund:	702 FIRE PENSION	
	BENEFITS	\$108,713.76
	ADMINISTRATIVE AND GENERAL	\$1,135.56
TOTAL		\$109,849.32
<hr/>		
Fund:	701 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$15,374.64
TOTAL		\$15,374.64
<hr/>		
Fund:	704 HEALTH CLAIM	
	AGENCY FUND DEDUCTIONS	\$2,732.92
TOTAL		\$2,732.92
<hr/>		
TOTAL DISBURSEMENTS:		\$2,939,763.88

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

ID: 11-3-410 PAGE: 1
COUNTY: CLAY COUNTY
UNIT NAME: BRAZIL CIVIL CITY

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$1,814,855.60
SUPPLIES	\$64,994.90
OTHER SERVICES AND CHARGES	\$532,007.82
DEBT SERVICE-INTEREST	\$17,140.78
CAPITAL OUTLAY	\$66,664.08
OTHER DISBURSEMENTS	\$81,134.88

TOTAL **\$2,576,798.06**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$1,814,855.60
SUPPLIES	\$64,994.90
OTHER SERVICES AND CHARGES	\$532,007.82
CAPITAL OUTLAY	\$66,664.08
OTHER DISBURSEMENTS	\$81,134.88
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$2,576,798.06**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$987,009.76
	NO FUNCTION NEEDED		\$177,428.24
	NO FUNCTION NEEDED		\$188,913.60
	NO FUNCTION NEEDED		\$1,840.00
	NO FUNCTION NEEDED		\$5,775.90
	NO FUNCTION NEEDED		\$26,775.61
	NO FUNCTION NEEDED		\$11,175.00
	NO FUNCTION NEEDED	OTHER REVENUE TAP FEES	\$7,133.75
	NO FUNCTION NEEDED	OTHER REVENUE WATER AND LAWN METERS	\$5,465.49
	NO FUNCTION NEEDED	OTHER REVENUE TRASH COLLECTION FEES	\$18,526.77
	NO FUNCTION NEEDED		\$1,028.72
	NO FUNCTION NEEDED		\$459,908.53
	Expense Category Total:		\$1,890,981.37
	Fund Total:		\$1,890,981.37
605 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$13,010.00
	NO FUNCTION NEEDED		\$15,556.16
	NO FUNCTION NEEDED		\$87,792.28
	Expense Category Total:		\$116,358.44
	Fund Total:		\$116,358.44
630 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED		\$496,000.00
	Expense Category Total:		\$496,000.00
	Fund Total:		\$496,000.00
603 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$3,687.10
	NO FUNCTION NEEDED		\$13,873.92
	NO FUNCTION NEEDED		\$91,702.44
	Expense Category Total:		\$109,263.46
	Fund Total:		\$109,263.46
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$1,350,633.49
	NO FUNCTION NEEDED		\$600,478.66
	NO FUNCTION NEEDED		\$72,243.74
	NO FUNCTION NEEDED		\$50,305.34
	NO FUNCTION NEEDED		\$4,583.32
	NO FUNCTION NEEDED	OTHER REVENUE TAP FEES	\$700.00
	NO FUNCTION NEEDED	OTHER REVENUE NON-UTILITY INCOME	\$2,137.60
	NO FUNCTION NEEDED	OTHER REVENUE EXTRAORDINARY INCOME	\$1,000.00
	NO FUNCTION NEEDED		\$3,617.72

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$356.25
<i>Expense Category Total:</i>			\$2,086,056.12
<i>Fund Total:</i>			\$2,086,056.12
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$331,577.00
	NO FUNCTION NEEDED		\$82,894.17
	NO FUNCTION NEEDED		\$746,885.58
<i>Expense Category Total:</i>			\$1,161,356.75
<i>Fund Total:</i>			\$1,161,356.75
608 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$3,428.28
	NO FUNCTION NEEDED	INTEREST EARNED RETAINED EARNINGS ADJUSTMENT	\$370,171.13
	NO FUNCTION NEEDED		\$1,064,346.10
<i>Expense Category Total:</i>			\$1,437,945.51
<i>Fund Total:</i>			\$1,437,945.51
Total REVENUES:			\$7,297,961.65

EXPENDITURES

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES		\$481,643.09
	GENERAL CATEGORIES		\$65,188.02
	GENERAL CATEGORIES		\$132,759.17
	GENERAL CATEGORIES		\$86,199.62
	GENERAL CATEGORIES		\$5,078.97
	GENERAL CATEGORIES		\$117,825.76
	GENERAL CATEGORIES		\$43,000.00
	GENERAL CATEGORIES		\$50,242.08
	GENERAL CATEGORIES		\$2,625.00
	GENERAL CATEGORIES		\$664.02
	GENERAL CATEGORIES		\$110,441.62
	GENERAL CATEGORIES		\$38,326.80
	GENERAL CATEGORIES		\$275.00
	GENERAL CATEGORIES	TAXES FICA	\$48,961.47
	GENERAL CATEGORIES		\$57,965.39
<i>Expense Category Total:</i>			\$1,241,196.01
	NO FUNCTION NEEDED		\$335,207.16
	NO FUNCTION NEEDED		\$70,216.00
	NO FUNCTION NEEDED		\$8,566.83
	NO FUNCTION NEEDED		\$-13,010.00
<i>Expense Category Total:</i>			\$400,979.99

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

Fund Total:

\$1,642,176.00

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED		\$15,448.46
Expense Category Total:			\$15,448.46
Fund Total:			\$15,448.46
630 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED		\$413,870.02
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS INTEREST EXPENSE	\$801.81
Expense Category Total:			\$414,671.83
Fund Total:			\$414,671.83
603 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$109,252.91
Expense Category Total:			\$109,252.91
Fund Total:			\$109,252.91
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$583,253.67
	GENERAL CATEGORIES		\$28,495.59
	GENERAL CATEGORIES		\$151,297.98
	GENERAL CATEGORIES		\$101,020.17
	GENERAL CATEGORIES		\$748.29
	GENERAL CATEGORIES		\$35,030.30
	GENERAL CATEGORIES		\$23,787.53
	GENERAL CATEGORIES		\$9,425.33
	GENERAL CATEGORIES		\$625.00
	GENERAL CATEGORIES		\$7,103.00
	GENERAL CATEGORIES		\$631,744.59
	GENERAL CATEGORIES		\$18,948.08
	GENERAL CATEGORIES		\$50.00
	GENERAL CATEGORIES	TAXES FICA	\$55,212.18
	GENERAL CATEGORIES		\$46,772.77
	GENERAL CATEGORIES	MISCELLANEOUS ADJUSTMENT TO RETAINED EARNINGS	\$22,484.62
Expense Category Total:			\$1,715,999.10
	NO FUNCTION NEEDED		\$728,411.24
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS PRINCIPAL PAID ON NOTES	\$4,598.00
	NO FUNCTION NEEDED		\$5,346.29
Expense Category Total:			\$738,355.53
Fund Total:			\$2,454,354.63
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$715,000.00
	NO FUNCTION NEEDED		\$280,583.75
Expense Category Total:			\$995,583.75

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BRAZIL CIVIL CITY
COUNTY: CLAY COUNTY

ID: 11-3-410

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

PAGE: 4

Fund Total:

\$995,583.75

Fund Name	Expense Category	Account Title	Amount
608 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$432,945.51
Expense Category Total:			\$432,945.51
Fund Total:			\$432,945.51
Total EXPENDITURES:			\$6,064,433.09

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>
		GENERAL CHECKING	104094				\$730,860.78
		PAYROLL CHECKING	920169				\$-96,362.65
		GOLF CHECKING	104205				\$10,270.18
		POLICE PENSION CHECKING	5002842				\$19,781.38
		FIRE PENSION CHECKING	5002826				\$297,036.26
		UTILITY CHECKING	5000182346				\$1,136,810.03
		CONSTRUCTION CHECKING	939005				\$81,328.17
		TRUST INDIANA	IN-02-0107-0001				\$103,348.44
		HEALTH CLAIM CHECKING	921491				\$904.42

Total CASH: **\$2,283,977.01**

Total Cash and Investments: **\$2,283,977.01**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BRAZIL CIVIL CITY
COUNTY: CLAY COUNTY

ID: 11-3-410

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: BRAZIL CIVIL CITY

ID: 11-3-410

COUNTY: CLAY 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>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BRAZIL CIVIL CITY

ID: 11-3-410

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

COUNTY: CLAY COUNTY
UNIT NAME: BRAZIL CIVIL CITY

ID: 11-3-410
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: BRAZIL CIVIL CITY

ID: 11-3-410

COUNTY: CLAY 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>
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