

FEDERAL IDENTIFICATION NUMBER:  
36-6001205

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

UNIT NAME:  
SPICELAND CIVIL TOWN

COUNTY:  
HENRY COUNTY

ID: 33-3-677  
(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: \_\_\_\_\_ TITLE: CLERK TREASURER  
PRINTED NAME OF OFFICIAL: DAWN MOGG DATE SIGNED: \_\_\_\_\_  
ADDRESS: 130 E MAIN ST CITY: SPICELAND  
P.O. BOX 386 EMAIL ADDRESS: SPICELANDCORP@VERIZON.NET  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 987-1211 ZIP: 47385-0386

\*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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPICELAND CIVIL TOWN

ID: 33-3-677

**CASH UNITS ONLY**

COUNTY: HENRY COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Funds</u>	<u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2009</u>	<u>2009</u> <u>Receipts</u>	<u>2009</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2009</u>	<u>Investments</u> <u>at 12/31/2009</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2009</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
150 GENERAL	\$99,928.66	\$105,557.56	\$96,298.52	\$109,187.70	\$90,000.00	\$199,187.70
<b>Total by Fund Type:</b>	<b>\$99,928.66</b>	<b>\$105,557.56</b>	<b>\$96,298.52</b>	<b>\$109,187.70</b>	<b>\$90,000.00</b>	<b>\$199,187.70</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
200 CEMETERY OPERATING	\$22,726.87	\$11,622.94	\$21,663.56	\$12,686.25	\$0.00	\$12,686.25
125 FIRE PREVENTION	\$394.13	\$0.00	\$306.69	\$87.44	\$0.00	\$87.44
300 FIREFIGHTING	\$3,653.50	\$4,860.00	\$2,550.00	\$5,963.50	\$0.00	\$5,963.50
110 GRANT, MISC	\$495.39	\$23.20	\$518.59	\$0.00	\$0.00	\$0.00
275 LOCAL ROAD AND STREET	\$25,594.57	\$13,494.62	\$0.00	\$39,089.19	\$0.00	\$39,089.19
175 MOTOR VEHICLE HIGHWAY	\$21,905.74	\$22,539.41	\$18,432.87	\$26,012.28	\$0.00	\$26,012.28
325 RAINY DAY	\$32,217.41	\$2,379.68	\$0.00	\$34,597.09	\$0.00	\$34,597.09
375 RIVERBOAT	\$17,804.80	\$5,050.23	\$0.00	\$22,855.03	\$0.00	\$22,855.03
<b>Total by Fund Type:</b>	<b>\$124,792.41</b>	<b>\$59,970.08</b>	<b>\$43,471.71</b>	<b>\$141,290.78</b>	<b>\$0.00</b>	<b>\$141,290.78</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
250 CAPITAL IMPROVEMENTS	\$6,419.36	\$2,474.53	\$0.00	\$8,893.89	\$0.00	\$8,893.89
<b>Total by Fund Type:</b>	<b>\$6,419.36</b>	<b>\$2,474.53</b>	<b>\$0.00</b>	<b>\$8,893.89</b>	<b>\$0.00</b>	<b>\$8,893.89</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
100 PARK_RECREATION	\$2,692.98	\$332.73	\$2,373.32	\$652.39	\$0.00	\$652.39
<b>Total by Fund Type:</b>	<b>\$2,692.98</b>	<b>\$332.73</b>	<b>\$2,373.32</b>	<b>\$652.39</b>	<b>\$0.00</b>	<b>\$652.39</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPICELAND CIVIL TOWN

ID: 33-3-677

**CASH UNITS ONLY**

COUNTY: HENRY 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>
<b>Section I</b>						
Subtotal All Funds:	\$233,833.41	\$168,334.90	\$142,143.55	\$260,024.76	\$90,000.00	\$350,024.76
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$168,334.90	\$142,143.55			

**CASH AND INVESTMENTS ON PART 4 ARE  
90000.00! 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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
525 ELECTRIC UTILITY-CUSTOMER DEPOSIT	\$13,693.58	\$1,913.00	\$6,464.63	\$9,141.95	\$0.00	\$9,141.95
550 ELECTRIC UTILITY-DEPREC/IMPROVE	\$76,387.00	\$18,000.00	\$3,000.00	\$91,387.00	\$0.00	\$91,387.00
500 ELECTRIC UTILITY-OPERATING	\$154,367.11	\$954,798.10	\$955,765.03	\$153,400.18	\$30,000.00	\$183,400.18
625 WATER UTILITY-CUSTOMER DEPOSIT	\$5,421.78	\$1,297.12	\$2,334.02	\$4,384.88	\$0.00	\$4,384.88
675 WATER UTILITY-DEBT RESERVE	\$189,069.38	\$190,867.86	\$161,855.75	\$218,081.49	\$0.00	\$218,081.49
650 WATER UTILITY-DEPRECIATION/IMPROVE	\$42,487.91	\$18,000.00	\$-1,500.00	\$61,987.91	\$0.00	\$61,987.91
600 WATER UTILITY-OPERATING	\$108,453.40	\$205,252.80	\$235,559.43	\$78,146.77	\$30,000.00	\$108,146.77
<b>Total by Fund Type:</b>	<b>\$589,880.16</b>	<b>\$1,390,128.88</b>	<b>\$1,363,478.86</b>	<b>\$616,530.18</b>	<b>\$60,000.00</b>	<b>\$676,530.18</b>
<b>Subtotal All Funds:</b>	<b>\$589,880.16</b>	<b>\$1,390,128.88</b>	<b>\$1,363,478.86</b>	<b>\$616,530.18</b>	<b>\$60,000.00</b>	<b>\$676,530.18</b>

**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$102,475.00				
Transfers Out			\$102,475.00			
<b>Net Receipts and Disbursements</b>		<b>\$1,287,653.88</b>	<b>\$1,261,003.86</b>			

**CASH AND INVESTMENTS ON PART 4 ARE 60000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>150 GENERAL</u>	
	GENERAL PROPERTY TAXES	\$65,199.00
	<b>Total for: TAXES</b>	<b>\$65,199.00</b>
	ABC EXCISE TAX DISTRIBUTION	\$1,611.42
	CIGARETTE TAX DISTR-GENERAL FUND	\$1,004.87
	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$360.00
	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$150.46
	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$19,435.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$22,561.75</b>
	FIRE PROTECTION CONTRACTS	\$2,662.50
	CHARGES FOR SERVICES, OTHER SANITATION	\$898.17
	CABLE TV RECEIPTS	\$3,075.67
	CHARGES FOR SERVICES-OTHER	\$318.98
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$6,955.32</b>
	ORDINANCE VIOLATIONS	\$135.50
	FINES AND FEES-OTHER	\$147.62
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$283.12</b>
	INTEREST EARNED	\$3,529.32
	MISCELLANEOUS REVENUE-OTHER	\$7,029.05
	<b>Total for: MISCELLANEOUS</b>	<b>\$10,558.37</b>
	<b>TOTAL RECEIPTS FOR 150 GENERAL</b>	<b>\$105,557.56</b>
Fund:	<u>175 MOTOR VEHICLE HIGHWAY</u>	
175	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$21,428.77
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$21,428.77</b>
	MISCELLANEOUS REVENUE-OTHER	\$1,110.64
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,110.64</b>
	<b>TOTAL RECEIPTS FOR 175 MOTOR VEHICLE HIGHWAY</b>	<b>\$22,539.41</b>
Fund:	<u>275 LOCAL ROAD AND STREET</u>	
275	LOCAL ROAD AND STREET DISTRIBUTION	\$4,437.66
275	WHEEL TAX INTERGOVERNMENTAL	\$9,056.96
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$13,494.62</b>
	<b>TOTAL RECEIPTS FOR 275 LOCAL ROAD AND STREET</b>	<b>\$13,494.62</b>
Fund:	<u>200 CEMETERY OPERATING</u>	
200	GENERAL PROPERTY TAXES	\$3,742.73
	<b>Total for: TAXES</b>	<b>\$3,742.73</b>
200	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$20.00
200	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$8.54

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: SPICELAND CIVIL TOWN

COUNTY: HENRY COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>200 CEMETERY OPERATING</u>	
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$28.54</b>
200	CEMETERY RECEIPTS	\$1,780.00
200	CEMETERY RECEIPTS	\$4,200.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$5,980.00</b>
	MISCELLANEOUS REVENUE-OTHER	\$1,871.67
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,871.67</b>
	<b>TOTAL RECEIPTS FOR 200 CEMETERY OPERATING</b>	<b>\$11,622.94</b>
Fund:	<u>375 RIVERBOAT</u>	
375	WAGERING TAX	\$5,050.23
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,050.23</b>
	<b>TOTAL RECEIPTS FOR 375 RIVERBOAT</b>	<b>\$5,050.23</b>
Fund:	<u>300 FIREFIGHTING</u>	
300	CHARGES FOR SERVICES, OTHER HEALTH AND WELFARE	\$4,860.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$4,860.00</b>
	<b>TOTAL RECEIPTS FOR 300 FIREFIGHTING</b>	<b>\$4,860.00</b>
Fund:	<u>110 GRANT, MISC</u>	
	OTHER CONTRIBUTIONS	\$23.20
	<b>Total for: MISCELLANEOUS</b>	<b>\$23.20</b>
	<b>TOTAL RECEIPTS FOR 110 GRANT, MISC</b>	<b>\$23.20</b>
Fund:	<u>325 RAINY DAY</u>	
325	CEDIT INTERGOVERNMENTAL	\$2,379.68
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,379.68</b>
	<b>TOTAL RECEIPTS FOR 325 RAINY DAY</b>	<b>\$2,379.68</b>
Fund:	<u>250 CAPITAL IMPROVEMENTS</u>	
	CIGARETTE TAX DISTR-CCI FUND	\$2,474.53
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,474.53</b>
	<b>TOTAL RECEIPTS FOR 250 CAPITAL IMPROVEMENTS</b>	<b>\$2,474.53</b>
Fund:	<u>100 PARK RECREATION</u>	
	OTHER CONTRIBUTIONS	\$332.73
	<b>Total for: MISCELLANEOUS</b>	<b>\$332.73</b>
	<b>TOTAL RECEIPTS FOR 100 PARK_RECREATION</b>	<b>\$332.73</b>

UNIT NAME: SPICELAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: HENRY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>250 CAPITAL IMPROVEMENTS</u>	
<b>Total Receipts:</b>	<b>\$168,334.90</b>

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

ID: 33-3-677 PAGE: 1  
COUNTY: HENRY COUNTY  
UNIT NAME: SPICELAND CIVIL TOWN

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Fund:	175 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$5,542.14
	SUPPLIES		\$7,712.53
	OTHER SERVICES AND CHARGES		\$5,178.20
	<b>TOTAL</b>		<b>\$18,432.87</b>

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Fund:	200 CEMETERY OPERATING		
	PERSONAL SERVICES		\$12,134.65
	CAPITAL OUTLAY		\$5,200.00
	OTHER DISBURSEMENTS		\$4,328.91
	<b>TOTAL</b>		<b>\$21,663.56</b>

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Fund:	300 FIREFIGHTING		
	OTHER SERVICES AND CHARGES		\$2,550.00
	<b>TOTAL</b>		<b>\$2,550.00</b>

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Fund:	125 FIRE PREVENTION		
	SUPPLIES		\$306.69
	<b>TOTAL</b>		<b>\$306.69</b>

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Fund:	110 GRANT, MISC		
	SUPPLIES		\$518.59
	<b>TOTAL</b>		<b>\$518.59</b>

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Fund:	100 PARK _RECREATION		
	ADMINISTRATIVE AND GENERAL		\$2,373.32
	<b>TOTAL</b>		<b>\$2,373.32</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$45,845.03</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2009

ID: 33-3-677 PAGE: 1  
COUNTY: HENRY COUNTY  
UNIT NAME: SPICELAND CIVIL TOWN

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Fund:	150 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$48,162.93
	SUPPLIES	\$7,296.41
	OTHER SERVICES AND CHARGES	\$29,433.14
	OTHER DISBURSEMENTS	\$11,406.04
	TRANSFER OF FUNDS	\$0.00
	<b>TOTAL</b>	<b>\$96,298.52</b>

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BY OBJECT FOR GENERAL		
PERSONAL SERVICES		\$48,162.93
SUPPLIES		\$7,296.41
OTHER SERVICES AND CHARGES		\$29,433.14
CAPITAL OUTLAY		\$0.00
OTHER DISBURSEMENTS		\$11,406.04
TRANSFER OF FUNDS		\$0.00
PURCHASE OF INVESTMENTS		\$0.00
<b>TOTAL GENERAL</b>		<b>\$96,298.52</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
600 WATER UTILITY-OPERATING WATER OPERATING	NO FUNCTION NEEDED	600 UNMETERED SALES-OTHER UNMETERED RECEIPTS	\$7,964.14
	NO FUNCTION NEEDED	600 METERED-RESIDENTIAL RESIDENTIAL	\$161,736.18
	NO FUNCTION NEEDED	600 MISC. SERVICE REVENUES SALES TAX	\$11,045.22
	NO FUNCTION NEEDED	600 PENALTIES PENALTIES	\$1,583.65
	NO FUNCTION NEEDED	600 OTHER REVENUE PAYROLL HOLDING	\$16,924.21
	NO FUNCTION NEEDED	600 INTEREST EARNED OTHER RECEIPTS	\$5,999.40
	<b>Expense Category Total:</b>		<b>\$205,252.80</b>
	<b>Fund Total:</b>		<b>\$205,252.80</b>
650 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	NO FUNCTION NEEDED	650 TRANSFER OF FUNDS-OTHER WATER DEPRECIATION	\$18,000.00
	<b>Expense Category Total:</b>		<b>\$18,000.00</b>
	<b>Fund Total:</b>		<b>\$18,000.00</b>
625 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSITS	NO FUNCTION NEEDED	625 GUARANTEED REVENUES WATER CUST DEP	\$1,297.12
	<b>Expense Category Total:</b>		<b>\$1,297.12</b>
	<b>Fund Total:</b>		<b>\$1,297.12</b>
675 WATER UTILITY-DEBT RESERVE WATER SINKING	NO FUNCTION NEEDED	675 CAPITAL CONTRIBUTIONS WATER SINKING	\$119,292.86
	NO FUNCTION NEEDED		\$5,100.00
	NO FUNCTION NEEDED	675 TRANSFER PER BOND ORDINANCE WATER SINKING	\$66,475.00
	<b>Expense Category Total:</b>		<b>\$190,867.86</b>
	<b>Fund Total:</b>		<b>\$190,867.86</b>
500 ELECTRIC UTILITY-OPERATING ELECTRIC OPERATING	NO FUNCTION NEEDED	500 METERED-RESIDENTIAL RESIDENTIAL	\$477,704.67
	NO FUNCTION NEEDED	500 METERED-COMMERICAL COMMERCIAL	\$375,023.80
	NO FUNCTION NEEDED	500 PENALTIES PENALTIES	\$5,831.93
	NO FUNCTION NEEDED	500 OTHER REVENUE SALES TAX	\$55,140.60
	NO FUNCTION NEEDED	500 OTHER REVENUE NON OPERATING	\$19,312.46
	NO FUNCTION NEEDED	500 OTHER REVENUE PAYROLL HOLDING	\$21,784.64
	<b>Expense Category Total:</b>		<b>\$954,798.10</b>
	<b>Fund Total:</b>		<b>\$954,798.10</b>
550 ELECTRIC UTILITY-DEPREC/IMPROVE ELECTRIC DEPRECIATION	NO FUNCTION NEEDED	550 CAPITAL CONTRIBUTIONS ELECTRIC DEPRECIATION	\$0.00

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
550 ELECTRIC UTILITY-DEPREC/IMPROVE ELECTRIC DEPRECIATION	NO FUNCTION NEEDED		\$18,000.00
	<b>Expense Category Total:</b>		<b>\$18,000.00</b>
	<b>Fund Total:</b>		<b>\$18,000.00</b>
525 ELECTRIC UTILITY-CUSTOMER DEPOSIT ELECTRIC METER DEPOSIT	NO FUNCTION NEEDED		\$1,913.00
	<b>Expense Category Total:</b>		<b>\$1,913.00</b>
	<b>Fund Total:</b>		<b>\$1,913.00</b>
<b>Total REVENUES:</b>			<b>\$1,390,128.88</b>

**EXPENDITURES**

600 WATER UTILITY-OPERATING WATER OPERATING	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES FEDERAL	\$5,326.15
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES SSI	\$3,856.74
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES MEDICARE	\$902.40
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES STATE	\$2,074.32
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES COUNTY	\$762.64
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES PERF	\$1,604.86
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES SALARIES _WAGES	\$56,841.45
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES VOL. PERF	\$1,947.37
	GENERAL CATEGORIES	600 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE BENEFITS	\$7,292.42
	GENERAL CATEGORIES	600 EMPLOYEE PENSIONS AND BENEFITS INSURANCE STIPPEN	\$6,500.00
	GENERAL CATEGORIES	600 OFFICE SUPPLIES BILLING	\$3,513.08
	GENERAL CATEGORIES	600 PURCHASED POWER PURCHASED POWER	\$15,048.07
	GENERAL CATEGORIES	600 PURCHASED POWER PURCHASED POWER	\$0.00
	GENERAL CATEGORIES	600 MATERIALS AND SUPPLIES MATERIALS _ SUPPLIES	\$3,448.10
	GENERAL CATEGORIES	600 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL SERVICES	\$12,914.75
	GENERAL CATEGORIES	600 CONTRACTUAL SERVICES-TESTING TESTING	\$3,843.84
	GENERAL CATEGORIES	600 CONTRACTUAL SERVICES-OTHER WATER PLANT PHONE	\$1,126.62
	GENERAL CATEGORIES	600 TRANSPORTATION EXPENSE TRANSPORTATION	\$380.64
	GENERAL CATEGORIES	600 INSURANCE-GENERAL LIABILITY INSURANCE	\$3,693.20

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
600 WATER UTILITY-OPERATING WATER OPERATING	GENERAL CATEGORIES	600 TAXES SALES TAX	\$10,309.40
	GENERAL CATEGORIES	600 TAXES UTILITY RECEIPTS TAX	\$3,160.18
	GENERAL CATEGORIES	600 MISCELLANEOUS MISCELLANEOUS	\$6,541.42
	GENERAL CATEGORIES	600 MISCELLANEOUS CREDIT REFUNDS	\$-3.22
	<b>Expense Category Total:</b>		<b>\$151,084.43</b>
	NO FUNCTION NEEDED	600 TRANSFERS PER BOND ORDINANCE WATER SINKING	\$66,475.00
	NO FUNCTION NEEDED	600 TRANSFER OF FUNDS-OTHER DEPRECIATION	\$18,000.00
	<b>Expense Category Total:</b>		<b>\$84,475.00</b>
	<b>Fund Total:</b>		<b>\$235,559.43</b>
650 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	NO FUNCTION NEEDED	625 TRANSFER OF FUNDS-OTHER CORRECTION	\$-1,500.00
	<b>Expense Category Total:</b>		<b>\$-1,500.00</b>
	<b>Fund Total:</b>		<b>\$-1,500.00</b>
625 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSITS	NO FUNCTION NEEDED	625 GUARANTEED DEPOSIT REFUNDS DEPOSIT REFUND/USED	\$2,334.02
	<b>Expense Category Total:</b>		<b>\$2,334.02</b>
	<b>Fund Total:</b>		<b>\$2,334.02</b>
675 WATER UTILITY-DEBT RESERVE WATER SINKING	NO FUNCTION NEEDED	675 DEBT SERVICE OF PRINCIPAL SINKING _BOND	\$161,855.75
	<b>Expense Category Total:</b>		<b>\$161,855.75</b>
	<b>Fund Total:</b>		<b>\$161,855.75</b>
500 ELECTRIC UTILITY-OPERATING ELECTRIC OPERATING	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES FEDERAL	\$8,220.91
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES SSI	\$5,408.85
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES MEDICARE	\$1,264.94
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES STATE	\$2,925.23
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES COUNTY	\$1,075.74
	GENERAL CATEGORIES	600 SALARIES AND WAGES-EMPLOYEES PERF	\$2,260.42
	GENERAL CATEGORIES	500 SALARIES AND WAGES-EMPLOYEES SALARIES _WAGES	\$80,643.34
	GENERAL CATEGORIES	500 SALARIES AND WAGES-EMPLOYEES VOLUNTEER PERF	\$819.55
	GENERAL CATEGORIES	500 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE BENEFITS	\$12,390.10
	GENERAL CATEGORIES	500 EMPLOYEE PENSIONS AND BENEFITS INSURANCE STIPPEN	\$6,500.00

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
500 ELECTRIC UTILITY-OPERATING ELECTRIC OPERATING	GENERAL CATEGORIES	500 OFFICE SUPPLIES OFFICE SUPPLIES	\$1,159.02
	GENERAL CATEGORIES	500 SUPPLIES AND EXPENSE SUPPLIES AND EXPENSES	\$8,677.68
	GENERAL CATEGORIES	500 PURCHASED POWER PURCHASED POWER	\$719,094.07
	GENERAL CATEGORIES	500 CONTRACTUAL SERVICES-OTHER OUTSIDE SERVICES EMPLOYED	\$7,348.38
	GENERAL CATEGORIES	500 INSURANCE-GENERAL LIABILITY INSURANCE	\$3,886.40
	GENERAL CATEGORIES	500 TAXES OTHER TAXES	\$13,004.37
	<b>Expense Category Total:</b>		<b>\$874,679.00</b>
	NO FUNCTION NEEDED	500 TRANSFER OF FUNDS-OTHER DEPRECIATION TRANSFER	\$16,500.00
	NO FUNCTION NEEDED	500 REFUNDS REFUNDS	\$106.23
	NO FUNCTION NEEDED	500 OTHER DISBURSEMENTS OTHER GENERAL EXPENSES	\$14,271.54
	NO FUNCTION NEEDED	500 OTHER DISBURSEMENTS SALES TAX	\$50,208.26
	<b>Expense Category Total:</b>		<b>\$81,086.03</b>
	<b>Fund Total:</b>		<b>\$955,765.03</b>
550 ELECTRIC UTILITY-DEPREC/IMPROVE ELECTRIC DEPRECIATION	NO FUNCTION NEEDED	550 TRANSFER OF FUNDS-OTHER DEPRECIATION	\$1,500.00
	NO FUNCTION NEEDED		\$1,500.00
	<b>Expense Category Total:</b>		<b>\$3,000.00</b>
	<b>Fund Total:</b>		<b>\$3,000.00</b>
525 ELECTRIC UTILITY-CUSTOMER DEPOSIT ELECTRIC METER DEPOSIT	NO FUNCTION NEEDED	525 GUARANTEED DEPOSIT REFUNDS DEPOSIT REFUND	\$6,464.63
	<b>Expense Category Total:</b>		<b>\$6,464.63</b>
	<b>Fund Total:</b>		<b>\$6,464.63</b>
<b>Total EXPENDITURES:</b>			<b>\$1,363,478.86</b>

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

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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>
		PETTY CASH	1				\$100.00
		OFFICE DRAWER	1				\$100.00
		CHECKING	3001				\$726,354.94

**Total CASH:** **\$726,554.94**

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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>
07/22/2009	150 GENERAL	CERTIFICATE OF DEPOSIT	669	\$90,000.00	08/22/2010	2.27	\$90,000.00

**Total by Fund:** **\$90,000.00**

07/22/2009	600 WATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	669	\$30,000.00	08/22/2010	2.27	\$30,000.00
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**Total by Fund:** **\$30,000.00**

07/22/2009	500 ELECTRIC UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	669	\$30,000.00	08/22/2010	2.27	\$30,000.00
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**Total by Fund:** **\$30,000.00**

**Total INVESTMENTS:** **\$150,000.00**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPICELAND CIVIL TOWN

ID: 33-3-677

COUNTY: HENRY COUNTY

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

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INVESTMENTS

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<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>
<b>Total Cash and Investments:</b>							<b>\$876,554.94</b>

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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPICELAND CIVIL TOWN  
COUNTY: HENRY COUNTY

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPICELAND CIVIL TOWN

ID: 33-3-677

COUNTY: HENRY COUNTY

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

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<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: SPICELAND CIVIL TOWN

ID: 33-3-677

COUNTY: HENRY COUNTY

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

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<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: HENRY COUNTY  
UNIT NAME: SPICELAND CIVIL TOWN

ID: 33-3-677  
PAGE: 1

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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: SPICELAND CIVIL TOWN

ID: 33-3-677

COUNTY: HENRY COUNTY

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

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<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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