

FEDERAL IDENTIFICATION NUMBER:
35-1092075

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

UNIT NAME:
GRANDVIEW CIVIL TOWN

COUNTY:
SPENCER COUNTY

ID: 74-3-873
(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: DEBROAH RICHARD DATE SIGNED: _____
ADDRESS: 316 MAIN ST. P.O.BOX 638 CITY: GRANDVIEW
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 649-2573 EMAIL ADDRESS: GRANDVIEWCT@PSCI.NET
ZIP: 47615-0000

*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 | | | | | | |
| GENERAL | \$256,143.93 | \$106,902.02 | \$70,740.44 | \$292,305.51 | \$61,307.97 | \$353,613.48 |
| Total by Fund Type: | \$256,143.93 | \$106,902.02 | \$70,740.44 | \$292,305.51 | \$61,307.97 | \$353,613.48 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| CEMETERY GIFT | \$335.00 | \$325.00 | \$660.00 | \$0.00 | \$0.00 | \$0.00 |
| CEMETERY OPERATING | \$7,586.96 | \$2,250.00 | \$1,375.00 | \$8,461.96 | \$0.00 | \$8,461.96 |
| DONATIONS | \$13.70 | \$0.00 | \$0.00 | \$13.70 | \$0.00 | \$13.70 |
| FEMA | \$3,011.22 | \$0.00 | \$0.00 | \$3,011.22 | \$0.00 | \$3,011.22 |
| LAW ENFORCEMENT | \$238.24 | \$0.00 | \$0.00 | \$238.24 | \$0.00 | \$238.24 |
| LOCAL ROAD AND STREET | \$22,133.53 | \$3,536.32 | \$5,899.98 | \$19,769.87 | \$0.00 | \$19,769.87 |
| MOTOR VEHICLE HIGHWAY | \$114,843.33 | \$30,500.97 | \$26,502.27 | \$118,842.03 | \$0.00 | \$118,842.03 |
| PARK DONATION | \$629.80 | \$100.00 | \$75.39 | \$654.41 | \$0.00 | \$654.41 |
| PARK GRANT | \$63.25 | \$2,800.00 | \$2,863.25 | \$0.00 | \$0.00 | \$0.00 |
| RAINY DAY | \$1,886.54 | \$1,754.44 | \$0.00 | \$3,640.98 | \$0.00 | \$3,640.98 |
| Total by Fund Type: | \$150,741.57 | \$41,266.73 | \$37,375.89 | \$154,632.41 | \$0.00 | \$154,632.41 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| CO ECONOMIC DEVELOPMENT | \$111,083.65 | \$15,981.00 | \$5,000.00 | \$122,064.65 | \$0.00 | \$122,064.65 |
| INCOME TAX | | | | | | |
| CUMULATIVE CAPL IMPRV | \$10,033.27 | \$2,134.17 | \$1,609.08 | \$10,558.36 | \$0.00 | \$10,558.36 |
| CIGARETTE TAX | | | | | | |
| Total by Fund Type: | \$121,116.92 | \$18,115.17 | \$6,609.08 | \$132,623.01 | \$0.00 | \$132,623.01 |
| FUND TYPE: AGENCY | | | | | | |
| PAYROLL | \$2,769.06 | \$154,400.47 | \$157,169.53 | \$0.00 | \$0.00 | \$0.00 |
| PERF | \$2,696.15 | \$10,406.71 | \$10,298.90 | \$2,803.96 | \$0.00 | \$2,803.96 |
| Total by Fund Type: | \$5,465.21 | \$164,807.18 | \$167,468.43 | \$2,803.96 | \$0.00 | \$2,803.96 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRANDVIEW CIVIL TOWN

ID: 74-3-873

CASH UNITS ONLY

COUNTY: SPENCER 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: | \$533,467.63 | \$331,091.10 | \$282,193.84 | \$582,364.89 | \$61,307.97 | \$643,672.86 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | \$0.00 | | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | \$0.00 | | | |
| Net Receipts and Disbursements | | \$331,091.10 | \$282,193.84 | | | |

**CASH AND INVESTMENTS ON PART 4 ARE
61307.97! 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 | | | | | | |
| GAS UTILITY-CUSTOMER DEPOSIT | \$7,372.95 | \$1,575.00 | \$1,675.00 | \$7,272.95 | \$0.00 | \$7,272.95 |
| GAS UTILITY-OPERATING | \$157,327.21 | \$231,153.41 | \$188,763.58 | \$199,717.04 | \$5,500.00 | \$205,217.04 |
| WASTEWATER UTIL-BOND AND INTEREST | \$0.00 | \$54,776.00 | \$54,776.00 | \$0.00 | \$0.00 | \$0.00 |
| WASTEWATER UTILITY-CONSTRUCTION | \$54,937.55 | \$0.00 | \$0.00 | \$54,937.55 | \$0.00 | \$54,937.55 |
| WASTEWATER UTILITY-DEPREC/IMPROVE | \$10,191.20 | \$0.00 | \$0.00 | \$10,191.20 | \$0.00 | \$10,191.20 |
| WASTEWATER UTILITY-OPERATING | \$42,046.04 | \$166,588.63 | \$161,634.52 | \$47,000.15 | \$0.00 | \$47,000.15 |
| WASTEWATER UTILITY-OTHER #1 | \$38,893.06 | \$5,474.64 | \$0.00 | \$44,367.70 | \$0.00 | \$44,367.70 |
| WATER UTILITY-BOND AND INTEREST | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| WATER UTILITY-CONSTRUCTION | \$73,008.70 | \$0.00 | \$13,492.32 | \$59,516.38 | \$0.00 | \$59,516.38 |
| WATER UTILITY-CUSTOMER DEPOSIT | \$13,232.29 | \$2,725.00 | \$2,588.23 | \$13,369.06 | \$0.00 | \$13,369.06 |
| WATER UTILITY-DEPRECIATION/IMPROVE | \$3,928.10 | \$0.00 | \$0.00 | \$3,928.10 | \$0.00 | \$3,928.10 |
| WATER UTILITY-OPERATING | \$181,522.41 | \$182,521.35 | \$134,476.57 | \$229,567.19 | \$0.00 | \$229,567.19 |
| Total by Fund Type: | \$582,459.51 | \$644,814.03 | \$557,406.22 | \$669,867.32 | \$5,500.00 | \$675,367.32 |

| | | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| Subtotal All Funds: | \$582,459.51 | \$644,814.03 | \$557,406.22 | \$669,867.32 | \$5,500.00 | \$675,367.32 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|

Section II

Less:

| | | |
|--------------------------------|--------------|--------------|
| Investment Sales | \$0.00 | |
| Investment Purchases | | \$0.00 |
| Transfers In | \$54,776.00 | |
| Transfers Out | | \$81,760.64 |
| Net Receipts and Disbursements | \$590,038.03 | \$475,645.58 |

CASH AND INVESTMENTS ON PART 4 ARE 5500.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

UNIT NAME: GRANDVIEW CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2009

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Fund: <u>GENERAL</u> | |
| GENERAL PROPERTY TAXES | \$106,902.02 |
| Total for: TAXES | \$106,902.02 |
| TOTAL RECEIPTS FOR GENERAL | \$106,902.02 |
| Fund: <u>MOTOR VEHICLE HIGHWAY</u> | |
| MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$30,500.97 |
| Total for: INTERGOVERNMENTAL | \$30,500.97 |
| TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY | \$30,500.97 |
| Fund: <u>LOCAL ROAD AND STREET</u> | |
| LOCAL ROAD AND STREET DISTRIBUTION | \$3,536.32 |
| Total for: INTERGOVERNMENTAL | \$3,536.32 |
| TOTAL RECEIPTS FOR LOCAL ROAD AND STREET | \$3,536.32 |
| Fund: <u>CEMETERY OPERATING</u> | |
| CEMETERY RECEIPTS | \$2,250.00 |
| Total for: CHARGES FOR SERVICES | \$2,250.00 |
| TOTAL RECEIPTS FOR CEMETERY OPERATING | \$2,250.00 |
| Fund: <u>PARK DONATION</u> | |
| PARK RECEIPTS | \$100.00 |
| Total for: CHARGES FOR SERVICES | \$100.00 |
| TOTAL RECEIPTS FOR PARK DONATION | \$100.00 |
| Fund: <u>CEMETERY GIFT</u> | |
| CEMETERY RECEIPTS | \$325.00 |
| Total for: CHARGES FOR SERVICES | \$325.00 |
| TOTAL RECEIPTS FOR CEMETERY GIFT | \$325.00 |
| Fund: <u>RAINY DAY</u> | |
| MISCELLANEOUS REVENUE-OTHER | \$1,754.44 |
| Total for: MISCELLANEOUS | \$1,754.44 |
| TOTAL RECEIPTS FOR RAINY DAY | \$1,754.44 |
| Fund: <u>PARK GRANT</u> | |
| PARK RECEIPTS | \$2,800.00 |
| Total for: CHARGES FOR SERVICES | \$2,800.00 |
| TOTAL RECEIPTS FOR PARK GRANT | \$2,800.00 |

UNIT NAME: GRANDVIEW CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2009

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u> | |
| CIGARETTE TAX DISTR-CCI FUND | \$2,134.17 |
| Total for: INTERGOVERNMENTAL | \$2,134.17 |
| TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$2,134.17 |
| Fund: <u>CO ECONOMIC DEVELOPMENT INCOME TAX</u> | |
| CEDIT INTERGOVERNMENTAL | \$15,981.00 |
| Total for: INTERGOVERNMENTAL | \$15,981.00 |
| TOTAL RECEIPTS FOR CO ECONOMIC DEVELOPMENT INCOME TAX | \$15,981.00 |
| Fund: <u>PAYROLL</u> | |
| AGENCY FUND ADDITIONS | \$154,400.47 |
| Total for: OTHER FINANCING SOURCES | \$154,400.47 |
| TOTAL RECEIPTS FOR PAYROLL | \$154,400.47 |
| Fund: <u>PERF</u> | |
| AGENCY FUND ADDITIONS | \$10,406.71 |
| Total for: OTHER FINANCING SOURCES | \$10,406.71 |
| TOTAL RECEIPTS FOR PERF | \$10,406.71 |
| Total Receipts: | \$331,091.10 |

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

ID: 74-3-873 PAGE: 1
COUNTY: SPENCER COUNTY
UNIT NAME: GRANDVIEW CIVIL TOWN

| | | |
|-------|----------------------------|--------------------|
| Fund: | MOTOR VEHICLE HIGHWAY | |
| | OTHER SERVICES AND CHARGES | \$26,502.27 |
| | TOTAL | \$26,502.27 |

| | | |
|-------|-----------------------|-------------------|
| Fund: | LOCAL ROAD AND STREET | |
| | SUPPLIES | \$5,899.98 |
| | TOTAL | \$5,899.98 |

| | | |
|-------|----------------------------|-------------------|
| Fund: | CEMETERY OPERATING | |
| | OTHER SERVICES AND CHARGES | \$1,375.00 |
| | TOTAL | \$1,375.00 |

| | | |
|-------|----------------------------|----------------|
| Fund: | PARK DONATION | |
| | OTHER SERVICES AND CHARGES | \$75.39 |
| | TOTAL | \$75.39 |

| | | |
|-------|----------------------------|-----------------|
| Fund: | CEMETERY GIFT | |
| | OTHER SERVICES AND CHARGES | \$660.00 |
| | TOTAL | \$660.00 |

| | | |
|-------|----------------------------|-------------------|
| Fund: | PARK GRANT | |
| | SUPPLIES | \$1,300.00 |
| | OTHER SERVICES AND CHARGES | \$1,563.25 |
| | TOTAL | \$2,863.25 |

| | | |
|-------|-------------------------------------|-------------------|
| Fund: | CUMULATIVE CAPL IMPRV CIGARETTE TAX | |
| | OTHER SERVICES AND CHARGES | \$1,609.08 |
| | TOTAL | \$1,609.08 |

| | | |
|-------|------------------------------------|-------------------|
| Fund: | CO ECONOMIC DEVELOPMENT INCOME TAX | |
| | OTHER DISBURSEMENTS | \$5,000.00 |
| | TOTAL | \$5,000.00 |

| | | |
|-------|------------------------|---------------------|
| Fund: | PAYROLL | |
| | AGENCY FUND DEDUCTIONS | \$157,169.53 |
| | TOTAL | \$157,169.53 |

| | | |
|-------|------------------------|--------------------|
| Fund: | PERF | |
| | AGENCY FUND DEDUCTIONS | \$10,298.90 |
| | TOTAL | \$10,298.90 |

| | | |
|-----------------------------|--|---------------------|
| TOTAL DISBURSEMENTS: | | \$211,453.40 |
|-----------------------------|--|---------------------|

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

ID: 74-3-873 PAGE: 1
COUNTY: SPENCER COUNTY
UNIT NAME: GRANDVIEW CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

| | |
|----------------------------|-------------|
| PERSONAL SERVICES | \$5,590.44 |
| SUPPLIES | \$747.19 |
| OTHER SERVICES AND CHARGES | \$61,072.83 |
| CAPITAL OUTLAY | \$1,544.54 |
| OTHER DISBURSEMENTS | \$1,785.44 |

TOTAL **\$70,740.44**

BY OBJECT FOR GENERAL

| | |
|----------------------------|-------------|
| PERSONAL SERVICES | \$5,590.44 |
| SUPPLIES | \$747.19 |
| OTHER SERVICES AND CHARGES | \$61,072.83 |
| CAPITAL OUTLAY | \$1,544.54 |
| OTHER DISBURSEMENTS | \$1,785.44 |
| TRANSFER OF FUNDS | \$0.00 |
| PURCHASE OF INVESTMENTS | \$0.00 |

TOTAL GENERAL **\$70,740.44**

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

REVENUES

| Fund Name | Expense Category | Account Title | Amount | |
|-----------------------------------|--------------------------------|----------------------|---------------------|---------------------|
| WATER UTILITY-OPERATING | NO FUNCTION NEEDED | | \$79,362.43 | |
| | NO FUNCTION NEEDED | | \$91,749.66 | |
| | NO FUNCTION NEEDED | | \$0.00 | |
| | NO FUNCTION NEEDED | | \$433.07 | |
| | NO FUNCTION NEEDED | | \$2,100.00 | |
| | NO FUNCTION NEEDED | | \$6,547.13 | |
| | NO FUNCTION NEEDED | | \$2,252.47 | |
| | NO FUNCTION NEEDED | | \$76.59 | |
| | Expense Category Total: | | | \$182,521.35 |
| | Fund Total: | | | \$182,521.35 |
| WATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | | \$2,725.00 | |
| | NO FUNCTION NEEDED | | \$0.00 | |
| | Expense Category Total: | | \$2,725.00 | |
| Fund Total: | | | \$2,725.00 | |
| WASTEWATER UTILITY-OPERATING | NO FUNCTION NEEDED | | \$147,630.61 | |
| | NO FUNCTION NEEDED | | \$11,771.01 | |
| | NO FUNCTION NEEDED | | \$791.85 | |
| | NO FUNCTION NEEDED | | \$4,910.27 | |
| | NO FUNCTION NEEDED | | \$1,484.89 | |
| | Expense Category Total: | | \$166,588.63 | |
| | Fund Total: | | \$166,588.63 | |
| WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | | \$54,776.00 | |
| | NO FUNCTION NEEDED | | \$0.00 | |
| | Expense Category Total: | | \$54,776.00 | |
| Fund Total: | | \$54,776.00 | | |
| WASTEWATER UTILITY-OTHER #1 | NO FUNCTION NEEDED | | \$5,474.64 | |
| | NO FUNCTION NEEDED | | \$0.00 | |
| | Expense Category Total: | | \$5,474.64 | |
| Fund Total: | | \$5,474.64 | | |
| GAS UTILITY-OPERATING | NO FUNCTION NEEDED | | \$154,986.72 | |
| | NO FUNCTION NEEDED | | \$55,255.21 | |
| | NO FUNCTION NEEDED | | \$956.18 | |
| | NO FUNCTION NEEDED | | \$12,368.14 | |
| | NO FUNCTION NEEDED | | \$7,587.16 | |
| | Expense Category Total: | | \$231,153.41 | |

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

Fund Total:

\$231,153.41

| Fund Name | Expense Category | Account Title | Amount |
|------------------------------|--------------------|---------------|--------------|
| GAS UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | | \$1,575.00 |
| Expense Category Total: | | | \$1,575.00 |
| Fund Total: | | | \$1,575.00 |
| Total REVENUES: | | | \$644,814.03 |

EXPENDITURES

| | | | |
|--------------------------------|--------------------|--|--------------|
| WATER UTILITY-OPERATING | GENERAL CATEGORIES | | \$47,430.22 |
| | GENERAL CATEGORIES | | \$3,304.85 |
| | GENERAL CATEGORIES | | \$3,563.48 |
| | GENERAL CATEGORIES | | \$11,895.43 |
| | GENERAL CATEGORIES | | \$8,910.82 |
| | GENERAL CATEGORIES | | \$9,902.17 |
| | GENERAL CATEGORIES | | \$19,467.86 |
| | GENERAL CATEGORIES | | \$1,471.72 |
| | GENERAL CATEGORIES | | \$6,754.89 |
| Expense Category Total: | | | \$112,701.44 |
| | NO FUNCTION NEEDED | | \$13,492.32 |
| | NO FUNCTION NEEDED | | \$0.00 |
| | NO FUNCTION NEEDED | | \$0.00 |
| | NO FUNCTION NEEDED | | \$8,282.81 |
| | NO FUNCTION NEEDED | | \$0.00 |
| Expense Category Total: | | | \$21,775.13 |
| Fund Total: | | | \$134,476.57 |
| WATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | | \$2,588.23 |
| Expense Category Total: | | | \$2,588.23 |
| Fund Total: | | | \$2,588.23 |
| WATER UTILITY-CONSTRUCTION | NO FUNCTION NEEDED | | \$13,492.32 |
| Expense Category Total: | | | \$13,492.32 |
| Fund Total: | | | \$13,492.32 |
| WASTEWATER UTILITY-OPERATING | GENERAL CATEGORIES | | \$47,431.09 |
| | GENERAL CATEGORIES | | \$3,304.88 |
| | GENERAL CATEGORIES | | \$3,468.94 |
| | GENERAL CATEGORIES | | \$9,609.45 |
| | GENERAL CATEGORIES | | \$16,196.77 |
| | GENERAL CATEGORIES | | \$1,089.45 |
| | GENERAL CATEGORIES | | \$13,109.26 |

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

| Fund Name | Expense Category | Account Title | Amount |
|-----------------------------------|--------------------------------|----------------------|---------------------|
| WASTEWATER UTILITY-OPERATING | GENERAL CATEGORIES | | \$816.35 |
| | GENERAL CATEGORIES | | \$6,357.69 |
| | Expense Category Total: | | \$101,383.88 |
| | NO FUNCTION NEEDED | | \$27,000.00 |
| | NO FUNCTION NEEDED | | \$27,776.00 |
| | NO FUNCTION NEEDED | | \$5,474.64 |
| | Expense Category Total: | | \$60,250.64 |
| | Fund Total: | | \$161,634.52 |
| WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | | \$54,776.00 |
| | NO FUNCTION NEEDED | | \$0.00 |
| | Expense Category Total: | | \$54,776.00 |
| | Fund Total: | | \$54,776.00 |
| GAS UTILITY-OPERATING | GENERAL CATEGORIES | | \$47,430.22 |
| | GENERAL CATEGORIES | | \$3,304.85 |
| | GENERAL CATEGORIES | | \$3,469.16 |
| | GENERAL CATEGORIES | | \$14,571.16 |
| | GENERAL CATEGORIES | | \$100,119.78 |
| | GENERAL CATEGORIES | | \$2,715.45 |
| | GENERAL CATEGORIES | | \$15,252.96 |
| | GENERAL CATEGORIES | | \$1,900.00 |
| | Expense Category Total: | | \$188,763.58 |
| | Fund Total: | | \$188,763.58 |
| GAS UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | | \$1,675.00 |
| | Expense Category Total: | | \$1,675.00 |
| | Fund Total: | | \$1,675.00 |
| Total EXPENDITURES: | | | \$557,406.22 |

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 | XXXXXX3902 | | | | \$582,364.15 |
| | | WATER UTILITY | XXXXXX4702 | | | | \$306,380.73 |
| | | GAS UTILITY | XXXXXX5502 | | | | \$206,989.99 |
| | | WASTEWATER UTILITY | XXXXXX6302 | | | | \$156,496.62 |

Total CASH: **\$1,252,231.49**

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> |
|----------------------|------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 09/16/2008 | GENERAL | CERTIFICATE OF DEPOSIT | XX0180 | \$31,307.97 | 09/16/2010 | 2.40 | \$31,307.97 |
| 04/14/2009 | GENERAL | CERTIFICATE OF DEPOSIT | XX0292 | \$30,000.00 | 10/14/2010 | 2.60 | \$30,000.00 |

Total by Fund: **\$61,307.97**

| | | | | | | | |
|------------|------------------------------|------------------------|--------|------------|------------|------|------------|
| 07/23/2009 | GAS UTILITY-OPERATI NG | CERTIFICATE OF DEPOSIT | XX0310 | \$5,500.00 | 10/23/2011 | 1.90 | \$5,500.00 |
|------------|------------------------------|------------------------|--------|------------|------------|------|------------|

Total by Fund: **\$5,500.00**

Total INVESTMENTS: **\$66,807.97**

Total Cash and Investments: **\$1,319,039.46**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GRANDVIEW CIVIL TOWN
COUNTY: SPENCER COUNTY

ID: 74-3-873

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: GRANDVIEW CIVIL TOWN

ID: 74-3-873

COUNTY: SPENCER 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: GRANDVIEW CIVIL TOWN

ID: 74-3-873

COUNTY: SPENCER 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: SPENCER COUNTY
UNIT NAME: GRANDVIEW CIVIL TOWN

ID: 74-3-873
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: GRANDVIEW CIVIL TOWN

ID: 74-3-873

COUNTY: SPENCER 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|