

FEDERAL IDENTIFICATION NUMBER:
35-1103848

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

UNIT NAME:
ELBERFELD CIVIL TOWN

COUNTY:
WARRICK COUNTY

ID: 87-3-914
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 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: THERESA FREELS DATE SIGNED: _____
ADDRESS: 175 SYCAMORE ST. CITY: ELBERFELD
P.O. BOX 37 EMAIL ADDRESS: ELBERFELD-CLERK-@SIT-CO.NET
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 983-4365 ZIP: 47613-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 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 | \$42,981.60 | \$85,040.19 | \$70,660.62 | \$57,361.17 | \$0.00 | \$57,361.17 |
| Total by Fund Type: | \$42,981.60 | \$85,040.19 | \$70,660.62 | \$57,361.17 | \$0.00 | \$57,361.17 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 444 ECONOMIC DEVELOPMENT OPERATING | \$87,088.94 | \$73,147.51 | \$35,270.25 | \$124,966.20 | \$20,000.00 | \$144,966.20 |
| 305 FIRE PREVENTION | \$35,059.28 | \$67,269.61 | \$80,742.14 | \$21,586.75 | \$0.00 | \$21,586.75 |
| 202 LOCAL ROAD AND STREET | \$13,651.94 | \$6,817.81 | \$20,131.80 | \$337.95 | \$0.00 | \$337.95 |
| 201 MOTOR VEHICLE HIGHWAY | \$16,312.54 | \$26,432.36 | \$25,613.32 | \$17,131.58 | \$35,000.00 | \$52,131.58 |
| 245 RAINY DAY | \$832.00 | \$0.00 | \$0.00 | \$832.00 | \$0.00 | \$832.00 |
| Total by Fund Type: | \$152,944.70 | \$173,667.29 | \$161,757.51 | \$164,854.48 | \$55,000.00 | \$219,854.48 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 402 CUMULATIVE CAPITAL DEVELOPMENT | \$18,134.85 | \$3,286.25 | \$11,752.00 | \$9,669.10 | \$7,000.00 | \$16,669.10 |
| 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$11,142.35 | \$2,792.24 | \$278.00 | \$13,656.59 | \$16,000.00 | \$29,656.59 |
| 319 FIRE EQUIPMENT (NOT DEBT SERVICE) | \$42,673.99 | \$57,077.39 | \$0.00 | \$99,751.38 | \$0.00 | \$99,751.38 |
| Total by Fund Type: | \$71,951.19 | \$63,155.88 | \$12,030.00 | \$123,077.07 | \$23,000.00 | \$146,077.07 |
| FUND TYPE: PRIVATE PURPOSE | | | | | | |
| 445 DONATION TRUST #1 | \$-31.86 | \$1,005.00 | \$655.84 | \$317.30 | \$0.00 | \$317.30 |
| Total by Fund Type: | \$-31.86 | \$1,005.00 | \$655.84 | \$317.30 | \$0.00 | \$317.30 |
| FUND TYPE: AGENCY | | | | | | |
| 806 PAYROLL | \$189.23 | \$179,965.00 | \$179,957.24 | \$196.99 | \$0.00 | \$196.99 |
| Total by Fund Type: | \$189.23 | \$179,965.00 | \$179,957.24 | \$196.99 | \$0.00 | \$196.99 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914

CASH UNITS ONLY

COUNTY: WARRICK COUNTY

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

FOR THE FISCAL YEAR ENDING 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: | \$268,034.86 | \$502,833.36 | \$425,061.21 | \$345,807.01 | \$78,000.00 | \$423,807.01 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | | \$0.00 | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | | \$0.00 | | |
| Net Receipts and Disbursements | | \$502,833.36 | \$425,061.21 | | | |

**CASH AND INVESTMENTS ON PART 4 ARE
78000.00! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 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 | \$3,886.41 | \$140,008.18 | \$128,925.00 | \$14,969.59 | \$5,000.00 | \$19,969.59 |
| 609 WASTEWATER UTILITY-CONSTRUCTION | \$92.75 | \$0.00 | \$92.75 | \$0.00 | \$0.00 | \$0.00 |
| 613 WASTEWATER UTILITY-CUSTOMER DEPOSIT | \$922.60 | \$660.00 | \$480.00 | \$1,102.60 | \$1,000.00 | \$2,102.60 |
| 608 WASTEWATER UTILITY-DEBT RESERVE | \$12,280.10 | \$0.00 | \$12,280.10 | \$0.00 | \$39,180.00 | \$39,180.00 |
| 614 WASTEWATER UTILITY-DEPREC/IMPROVE | \$9,688.20 | \$7,488.94 | \$0.00 | \$17,177.14 | \$5,000.00 | \$22,177.14 |
| 606 WASTEWATER UTILITY-OPERATING | \$19,950.77 | \$548,989.79 | \$518,690.43 | \$50,250.13 | \$0.00 | \$50,250.13 |
| 602 WATER UTILITY-BOND AND INTEREST | \$75,929.05 | \$17,185.19 | \$89,457.99 | \$3,656.25 | \$20,000.00 | \$23,656.25 |
| 604 WATER UTILITY-CUSTOMER DEPOSIT | \$9,824.57 | \$2,820.00 | \$1,874.53 | \$10,770.04 | \$26,500.00 | \$37,270.04 |
| 603 WATER UTILITY-DEBT RESERVE | \$27,734.29 | \$2,181.00 | \$8,105.29 | \$21,810.00 | \$68,620.00 | \$90,430.00 |
| 611 WATER UTILITY-DEPRECIATION/IMPROVE | \$5,427.48 | \$5,447.62 | \$0.00 | \$10,875.10 | \$0.00 | \$10,875.10 |
| 601 WATER UTILITY-OPERATING | \$22,507.04 | \$355,657.47 | \$292,105.80 | \$86,058.71 | \$0.00 | \$86,058.71 |
| 610 WATER UTILITY-OTHER #1 | \$21,667.84 | \$19,778.83 | \$41,446.67 | \$0.00 | \$0.00 | \$0.00 |
| Total by Fund Type: | \$209,911.10 | \$1,100,217.02 | \$1,093,458.56 | \$216,669.56 | \$165,300.00 | \$381,969.56 |

| | | | | | | |
|----------------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|
| Subtotal All Funds: | \$209,911.10 | \$1,100,217.02 | \$1,093,458.56 | \$216,669.56 | \$165,300.00 | \$381,969.56 |
|----------------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|

Section II

Less:

| | | | | | | |
|--------------------------------|--------|--------------|--|--------------|--|--|
| Investment Sales | \$0.00 | | | | | |
| Investment Purchases | | | | \$0.00 | | |
| Transfers In | | \$159,632.44 | | | | |
| Transfers Out | | | | \$159,632.44 | | |
| Net Receipts and Disbursements | | \$940,584.58 | | \$933,826.12 | | |

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

| | <u>Title</u> | <u>Amount</u> |
|---|--|--------------------|
| Fund: <u>101 GENERAL</u> | | |
| 101110 | GENERAL PROPERTY TAXES | \$53,306.64 |
| 101352 | FOOD AND BEVERAGE TAX | \$2,177.46 |
| 101122 | OTHER TAXES | \$13,675.68 |
| 101126 | OTHER TAXES | \$1,588.00 |
| 101127 | OTHER TAXES | \$129.89 |
| 101353 | OTHER TAXES | \$531.87 |
| | Total for: TAXES | \$71,409.54 |
| | FINES AND FEES-OTHER | \$25.00 |
| | Total for: FINES, FORFEITURES, AND FEES | \$25.00 |
| 101609 | INTEREST EARNED | \$314.32 |
| 101620 | RENTAL OF PROPERTY | \$300.00 |
| 101640 | CABLE TV FRANCHISE | \$2,272.96 |
| 101990 | OTHER CONTRIBUTIONS | \$9,948.37 |
| 101213 | MISCELLANEOUS REVENUE-OTHER | \$770.00 |
| | Total for: MISCELLANEOUS | \$13,605.65 |
| | TOTAL RECEIPTS FOR 101 GENERAL | \$85,040.19 |
| Fund: <u>201 MOTOR VEHICLE HIGHWAY</u> | | |
| 201357 | MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$17,569.06 |
| 201127 | WHEEL TAX INTERGOVERNMENTAL | \$7,993.63 |
| | Total for: INTERGOVERNMENTAL | \$25,562.69 |
| 201610 | INTEREST EARNED | \$869.67 |
| | Total for: MISCELLANEOUS | \$869.67 |
| | TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY | \$26,432.36 |
| Fund: <u>202 LOCAL ROAD AND STREET</u> | | |
| 202358 | LOCAL ROAD AND STREET DISTRIBUTION | \$6,817.81 |
| | Total for: INTERGOVERNMENTAL | \$6,817.81 |
| | TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET | \$6,817.81 |
| Fund: <u>444 ECONOMIC DEVELOPMENT OPERATING</u> | | |
| 444125 | CEDIT INTERGOVERNMENTAL | \$72,476.94 |
| | Total for: INTERGOVERNMENTAL | \$72,476.94 |
| 444610 | INTEREST EARNED | \$670.57 |
| | Total for: MISCELLANEOUS | \$670.57 |
| | TOTAL RECEIPTS FOR 444 ECONOMIC DEVELOPMENT OPERATING | \$73,147.51 |
| Fund: <u>305 FIRE PREVENTION</u> | | |
| 305426 | GENERAL PROPERTY TAXES | \$67,269.61 |

UNIT NAME: ELBERFELD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WARRICK COUNTY

FOR THE FISCAL YEAR ENDING 2009

| | <u>Title</u> | <u>Amount</u> |
|---|---|---------------------|
| | Total for: TAXES | \$67,269.61 |
| TOTAL RECEIPTS FOR 305 FIRE PREVENTION | | \$67,269.61 |
| Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u> | | |
| 401354 | CIGARETTE TAX DISTR-CCI FUND | \$1,950.19 |
| | Total for: INTERGOVERNMENTAL | \$1,950.19 |
| 401610 | INTEREST EARNED | \$842.05 |
| | Total for: MISCELLANEOUS | \$842.05 |
| TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX | | \$2,792.24 |
| Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u> | | |
| 402110 | GENERAL PROPERTY TAXES | \$2,392.32 |
| 402122 | OTHER TAXES | \$653.82 |
| | Total for: TAXES | \$3,046.14 |
| 402127 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$5.11 |
| | Total for: INTERGOVERNMENTAL | \$5.11 |
| 402610 | INTEREST EARNED | \$235.00 |
| | Total for: MISCELLANEOUS | \$235.00 |
| TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT | | \$3,286.25 |
| Fund: <u>319 FIRE EQUIPMENT (NOT DEBT SERVICE)</u> | | |
| 319427 | GENERAL PROPERTY TAXES | \$57,077.39 |
| | Total for: TAXES | \$57,077.39 |
| TOTAL RECEIPTS FOR 319 FIRE EQUIPMENT (NOT DEBT SERVICE) | | \$57,077.39 |
| Fund: <u>445 DONATION TRUST #1</u> | | |
| 445473 | OTHER CONTRIBUTIONS | \$1,005.00 |
| | Total for: MISCELLANEOUS | \$1,005.00 |
| TOTAL RECEIPTS FOR 445 DONATION TRUST #1 | | \$1,005.00 |
| Fund: <u>806 PAYROLL</u> | | |
| | AGENCY FUND ADDITIONS | \$179,965.00 |
| | Total for: OTHER FINANCING SOURCES | \$179,965.00 |
| TOTAL RECEIPTS FOR 806 PAYROLL | | \$179,965.00 |
| Total Receipts: | | \$502,833.36 |

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

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

| | | | |
|-----------------------------|---|--|---------------------|
| Fund: | 201 MOTOR VEHICLE HIGHWAY | | |
| | PERSONAL SERVICES | | \$17,905.42 |
| | SUPPLIES | | \$5,986.95 |
| | CAPITAL OUTLAY | | \$1,720.95 |
| | TOTAL | | \$25,613.32 |
| Fund: | 202 LOCAL ROAD AND STREET | | |
| | CAPITAL OUTLAY | | \$20,131.80 |
| | TOTAL | | \$20,131.80 |
| Fund: | 444 ECONOMIC DEVELOPMENT OPERATING | | |
| | CAPITAL OUTLAY | | \$35,270.25 |
| | TOTAL | | \$35,270.25 |
| Fund: | 305 FIRE PREVENTION | | |
| | PERSONAL SERVICES | | \$7,840.12 |
| | SUPPLIES | | \$37,790.02 |
| | OTHER SERVICES AND CHARGES | | \$35,112.00 |
| | TOTAL | | \$80,742.14 |
| Fund: | 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX | | |
| | OTHER SERVICES AND CHARGES | | \$278.00 |
| | TOTAL | | \$278.00 |
| Fund: | 402 CUMULATIVE CAPITAL DEVELOPMENT | | |
| | CAPITAL OUTLAY | | \$11,752.00 |
| | TOTAL | | \$11,752.00 |
| Fund: | 445 DONATION TRUST #1 | | |
| | COSTS ASSOCIATED WITH INVESTMENTS | | \$655.84 |
| | TOTAL | | \$655.84 |
| Fund: | 806 PAYROLL | | |
| | AGENCY FUND DEDUCTIONS | | \$179,957.24 |
| | TOTAL | | \$179,957.24 |
| TOTAL DISBURSEMENTS: | | | \$354,400.59 |

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

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

| | | |
|--------------|----------------------------|--------------------|
| Fund: | 101 GENERAL | |
| Dept: | GENERAL GOVERNMENT EXPENSE | |
| | PERSONAL SERVICES | \$40,122.36 |
| | SUPPLIES | \$1,375.49 |
| | OTHER SERVICES AND CHARGES | \$29,162.77 |
| TOTAL | | \$70,660.62 |

| | |
|----------------------------|--------------------|
| BY OBJECT FOR GENERAL | |
| PERSONAL SERVICES | \$40,122.36 |
| SUPPLIES | \$1,375.49 |
| OTHER SERVICES AND CHARGES | \$29,162.77 |
| CAPITAL OUTLAY | \$0.00 |
| OTHER DISBURSEMENTS | \$0.00 |
| TRANSFER OF FUNDS | \$0.00 |
| PURCHASE OF INVESTMENTS | \$0.00 |
| TOTAL GENERAL | \$70,660.62 |

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 | 601990 UNMETERED SALES-RESIDENTIAL UNMETERED | \$4,148.00 |
| | NO FUNCTION NEEDED | 601444 PENALTIES PENALTIES | \$3,233.66 |
| | NO FUNCTION NEEDED | 601990 SALE OF MERCHANDISE LAND SALE\CROP SALE | \$61,127.20 |
| | NO FUNCTION NEEDED | 601442 FIRE PROTECTION-PRIVATE FIRE PROTECTION FEE | \$3,244.40 |
| | NO FUNCTION NEEDED | 601441 UTILITY COLLECTIONS DAILY DEPOSITS | \$179,833.05 |
| | NO FUNCTION NEEDED | 601446 RECONNECT FEE WATER RECONNECT CHARGE | \$225.00 |
| | NO FUNCTION NEEDED | 601990 OTHER REVENUE BAD CHECK FEE | \$200.00 |
| | NO FUNCTION NEEDED | 601990 OTHER REVENUE SPRINKLING FEE | \$2,560.00 |
| | NO FUNCTION NEEDED | 601443 OTHER REVENUE SALES TAX | \$12,586.96 |
| | NO FUNCTION NEEDED | | \$82,614.76 |
| Expense Category Total: | | | \$349,773.03 |
| 601 WATER UTILITY-OPERATING | GENERAL CATEGORIES | 601990 AIRPORT REVENUES TAP INS | \$5,000.00 |
| | Expense Category Total: | | \$5,000.00 |
| | NO FUNCTION NEEDED | 601609 INTEREST EARNED INTEREST ON DEPOSITS | \$148.41 |
| 601 WATER UTILITY-OPERATING | NO FUNCTION NEEDED | 601610 INTEREST EARNED INTEREST ON INVESTMENTS | \$736.03 |
| | Expense Category Total: | | \$884.44 |
| Fund Total: | | | \$355,657.47 |
| 602 WATER UTILITY-BOND AND INTEREST | NO FUNCTION NEEDED | 602931 TRANSFER PER BOND ORDINANCE WATER B _I TRANS FROM OPER | \$17,185.19 |
| | Expense Category Total: | | \$17,185.19 |
| Fund Total: | | | \$17,185.19 |
| 611 WATER UTILITY-DEPRECIATION/IMPROVE WATER ESCROW-IMPROVEMENT | NO FUNCTION NEEDED | | \$5,447.62 |
| | Expense Category Total: | | \$5,447.62 |
| Fund Total: | | | \$5,447.62 |
| 604 WATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | 604445 GUARANTEED REVENUES WATER UTL METER DEPOSIT | \$2,820.00 |
| | Expense Category Total: | | \$2,820.00 |
| Fund Total: | | | \$2,820.00 |

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

| Fund Name | Expense Category | Account Title | Amount |
|--|--------------------------------|--|-----------------------|
| 610 WATER UTILITY-OTHER #1 WASTEWATER UTLNO FUNCTION NEEDED COLLECTION | | 610990 UTILITY COLLECTIONS SEWER COLL | \$19,778.83 |
| | <i>Expense Category Total:</i> | | <i>\$19,778.83</i> |
| | <i>Fund Total:</i> | | <i>\$19,778.83</i> |
| 603 WATER UTILITY-DEBT RESERVE WATER BOND RESERVE | NO FUNCTION NEEDED | 603931 TRANSFER PER BOND ORDINANCE WATER RESERVE TRANS FROM OPER | \$2,181.00 |
| | <i>Expense Category Total:</i> | | <i>\$2,181.00</i> |
| | <i>Fund Total:</i> | | <i>\$2,181.00</i> |
| 606 WASTEWATER UTILITY-OPERATING | NO FUNCTION NEEDED | 606441 UTILITY COLLECTIONS WASTEWATER DAILY RECEIPTS | \$273,231.38 |
| | NO FUNCTION NEEDED | 606442 SEWER CONNECTION FEES WASTEWATER TAP FEES | \$1,300.00 |
| | NO FUNCTION NEEDED | 606990 OTHER REVENUE WASTEWATER OTHER | \$272,062.20 |
| | NO FUNCTION NEEDED | 606609 INTEREST EARNED WASTEWATER INT. ON DEPOSITS | \$77.35 |
| | NO FUNCTION NEEDED | 606610 INTEREST EARNED WASTEWATER INT.ON INVESTMENT | \$2,318.86 |
| | <i>Expense Category Total:</i> | | <i>\$548,989.79</i> |
| | <i>Fund Total:</i> | | <i>\$548,989.79</i> |
| 607 WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | 607610 INTEREST EARNED WASTEWATR B I INTEREST ON INVEST | \$328.08 |
| | NO FUNCTION NEEDED | | \$127,400.00 |
| | NO FUNCTION NEEDED | | \$12,280.10 |
| | <i>Expense Category Total:</i> | | <i>\$140,008.18</i> |
| | <i>Fund Total:</i> | | <i>\$140,008.18</i> |
| 614 WASTEWATER UTILITY-DEPREC/IMPROVE | NO FUNCTION NEEDED | | \$70.31 |
| | NO FUNCTION NEEDED | | \$7,418.63 |
| | <i>Expense Category Total:</i> | | <i>\$7,488.94</i> |
| | <i>Fund Total:</i> | | <i>\$7,488.94</i> |
| 613 WASTEWATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | | \$660.00 |
| | <i>Expense Category Total:</i> | | <i>\$660.00</i> |
| | <i>Fund Total:</i> | | <i>\$660.00</i> |
| Total REVENUES: | | | \$1,100,217.02 |

EXPENDITURES

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

| Fund Name | Expense Category | Account Title | Amount |
|--|-------------------------|---|---------------------|
| 601 WATER UTILITY-OPERATING | GENERAL CATEGORIES | | \$14,178.57 |
| | GENERAL CATEGORIES | | \$33,632.79 |
| | GENERAL CATEGORIES | | \$30,649.52 |
| | GENERAL CATEGORIES | | \$4,841.21 |
| | GENERAL CATEGORIES | | \$64,122.97 |
| | GENERAL CATEGORIES | | \$2,286.41 |
| | GENERAL CATEGORIES | | \$12,494.54 |
| | GENERAL CATEGORIES | | \$7,065.99 |
| | GENERAL CATEGORIES | | \$3,431.11 |
| | GENERAL CATEGORIES | | \$2,119.35 |
| | GENERAL CATEGORIES | | \$457.83 |
| | GENERAL CATEGORIES | | \$16,472.78 |
| | GENERAL CATEGORIES | | \$72,427.50 |
| | | 601001321 MISCELLANEOUS SCHOOLING DUES | \$1,782.80 |
| | | 601001211 MISCELLANEOUS POSTAGE | \$1,328.62 |
| | | | \$267,291.99 |
| | Expense Category Total: | | |
| | NO FUNCTION NEEDED | | \$24,813.81 |
| | Expense Category Total: | | \$24,813.81 |
| | Fund Total: | | \$292,105.80 |
| 602 WATER UTILITY-BOND AND INTEREST | NO FUNCTION NEEDED | | \$17,622.50 |
| | NO FUNCTION NEEDED | | \$71,835.49 |
| | Expense Category Total: | | \$89,457.99 |
| | Fund Total: | | \$89,457.99 |
| 604 WATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | | \$442.36 |
| | NO FUNCTION NEEDED | | \$1,432.17 |
| | Expense Category Total: | | \$1,874.53 |
| | Fund Total: | | \$1,874.53 |
| 610 WATER UTILITY-OTHER #1 WASTEWATER UTL COLLECTION | GENERAL CATEGORIES | 610001520 PURCHASED WASTEWATER TREATMENT SEWER COLL | \$41,446.67 |
| | | | |
| | Expense Category Total: | | \$41,446.67 |
| | Fund Total: | | \$41,446.67 |
| 603 WATER UTILITY-DEBT RESERVE WATER BOND RESERVE | NO FUNCTION NEEDED | | \$8,105.29 |
| | | | |
| | Expense Category Total: | | \$8,105.29 |
| | Fund Total: | | \$8,105.29 |
| 606 WASTEWATER UTILITY-OPERATING | GENERAL CATEGORIES | | \$28,698.93 |
| | GENERAL CATEGORIES | | \$27,660.81 |
| | GENERAL CATEGORIES | | \$4,224.39 |

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

| Fund Name | Expense Category | Account Title | Amount |
|--|-------------------------|--|-----------------------|
| 606 WASTEWATER UTILITY-OPERATING | GENERAL CATEGORIES | | \$2,500.00 |
| | GENERAL CATEGORIES | | \$2,357.34 |
| | GENERAL CATEGORIES | | \$8,236.85 |
| | GENERAL CATEGORIES | | \$40.61 |
| | GENERAL CATEGORIES | | \$114,657.34 |
| | GENERAL CATEGORIES | | \$3,126.57 |
| | GENERAL CATEGORIES | | \$103.97 |
| | GENERAL CATEGORIES | | \$2,819.03 |
| | GENERAL CATEGORIES | | \$158,069.05 |
| | | | \$352,494.89 |
| Expense Category Total: | | | |
| | NO FUNCTION NEEDED | | \$134,818.63 |
| | NO FUNCTION NEEDED | 440 EQUIPMENT NEW EQUIPMENT | \$932.80 |
| Expense Category Total: | | | \$135,751.43 |
| | GENERAL CATEGORIES | | \$30,444.11 |
| Expense Category Total: | | | \$30,444.11 |
| Fund Total: | | | \$518,690.43 |
| 607 WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | | \$8,050.00 |
| | NO FUNCTION NEEDED | 607381 DEBT SERVICE OF PRINCIPAL PRINC | \$13,912.50 |
| | NO FUNCTION NEEDED | | \$106,962.50 |
| Expense Category Total: | | | \$128,925.00 |
| Fund Total: | | | \$128,925.00 |
| 613 WASTEWATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | | \$67.84 |
| | NO FUNCTION NEEDED | 390 OTHER DISBURSEMENTS DEPOSITS APPLIED | \$412.16 |
| Expense Category Total: | | | \$480.00 |
| Fund Total: | | | \$480.00 |
| 609 WASTEWATER UTILITY-CONSTRUCTION | NO FUNCTION NEEDED | 609001590 OTHER DISBURSEMENTS EOY | \$92.75 |
| Expense Category Total: | | | \$92.75 |
| Fund Total: | | | \$92.75 |
| 608 WASTEWATER UTILITY-DEBT RESERVE WASTEWATER BOND RESERVE | NO FUNCTION NEEDED | 6080015 OTHER DISBURSEMENTS EOY | \$12,280.10 |
| Expense Category Total: | | | \$12,280.10 |
| Fund Total: | | | \$12,280.10 |
| Total EXPENDITURES: | | | \$1,093,458.56 |

CASH

| <u>Purchase Date</u> | <u>Fund Name</u> | <u>Description</u> | <u>Serial No./Acct. No.</u> | <u>Investment Balance, Jan 1</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Purchase Cost</u> |
|----------------------|------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | WATER\NOW PLUS ACCOUNT | 16490881 | | | | \$163,090.27 |
| | | TOWN\NOW PLUS ACCOUNT | 16485249 | | | | \$268,034.86 |
| | | SEWER\NOW PLUS ACCOUNT | 16488065 | | | | \$46,820.83 |
| | | WATER\NOW PLUS ACCOUNT | 16490881 | | | | \$133,170.10 |
| | | TOWN\NOW PLUS ACCOUNT | 16485249 | | | | \$345,807.01 |
| | | SEWER\NOW PLUS ACCOUNT | 16488065 | | | | \$83,499.46 |

Total CASH: **\$1,040,422.53**

INVESTMENTS

| <u>Purchase Date</u> | <u>Fund Name</u> | <u>Description</u> | <u>Serial No./Acct. No.</u> | <u>Investment Balance, Jan 1</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Purchase Cost</u> |
|----------------------|---------------------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 01/22/2003 | 201 MOTOR VEHICLE HIGHWAY | CERTIFICATE OF DEPOSIT | 601433 | \$35,000.00 | 07/22/2010 | 1.74 | \$35,000.00 |

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

| | | | | | | | |
|------------|--|------------------------|--------|-------------|------------|------|-------------|
| 02/12/2003 | 444 ECONOMIC DEVELOPMENT OPERATING | CERTIFICATE OF DEPOSIT | 601458 | \$20,000.00 | 08/12/2010 | 1.74 | \$20,000.00 |
|------------|--|------------------------|--------|-------------|------------|------|-------------|

Total by Fund: **\$20,000.00**

| | | | | | | | |
|------------|---|------------------------|--------|-------------|------------|------|-------------|
| 01/22/2003 | 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX | CERTIFICATE OF DEPOSIT | 601434 | \$6,000.00 | 07/22/2010 | 1.74 | \$6,000.00 |
| 02/12/2003 | 401 CUMULATIVE CAPL IMPRV | CERTIFICATE OF DEPOSIT | 601459 | \$10,000.00 | 08/12/2010 | 1.74 | \$10,000.00 |

INVESTMENTS

| <u>Purchase Date</u> | <u>Fund Name</u> | <u>Description</u> | <u>Serial No./Acct. No.</u> | <u>Investment Balance, Jan 1</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Purchase Cost</u> |
|-----------------------|-------------------------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | CIGARETTE TAX | | | | | | |
| Total by Fund: | | | | | | | \$16,000.00 |
| 01/22/2003 | 402 CUMULATIVE CAPITAL DEVELOPMENT | CERTIFICATE OF DEPOSIT | 601435 | \$7,000.00 | 07/22/2010 | 1.74 | \$7,000.00 |
| Total by Fund: | | | | | | | \$7,000.00 |
| 03/11/2003 | 602 WATER UTILITY-BOND AND INTEREST | CERTIFICATE OF DEPOSIT | 601473 | \$20,000.00 | 09/11/2010 | 1.74 | \$20,000.00 |
| Total by Fund: | | | | | | | \$20,000.00 |
| 06/26/2001 | 604 WATER UTILITY-CUSTOMER DEPOSIT | CERTIFICATE OF DEPOSIT | 601008 | \$2,500.00 | 06/26/2011 | 2.23 | \$2,500.00 |
| 09/13/2002 | 604 WATER UTILITY-CUSTOMER DEPOSIT | CERTIFICATE OF DEPOSIT | 601377 | \$7,000.00 | 09/13/2010 | 2.28 | \$7,000.00 |
| 09/20/2002 | 604 WATER UTILITY-CUSTOMER DEPOSIT | CERTIFICATE OF DEPOSIT | 601383 | \$3,500.00 | 09/20/2010 | 2.28 | \$3,500.00 |
| 08/08/2003 | 604 WATER UTILITY-CUSTOMER DEPOSIT | CERTIFICATE OF DEPOSIT | 601575 | \$10,000.00 | 08/08/2011 | 2.23 | \$10,000.00 |
| 08/05/2005 | 604 WATER UTILITY-CUSTOMER DEPOSIT | CERTIFICATE OF DEPOSIT | 602008 | \$3,500.00 | 05/08/2010 | 1.74 | \$3,500.00 |
| Total by Fund: | | | | | | | \$26,500.00 |

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> |
|-----------------------|---|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 10/10/2007 | 603 WATER UTILITY-DEBT RESERVE | CERTIFICATE OF DEPOSIT | 602689 | \$68,620.00 | 10/10/2010 | 1.00 | \$68,620.00 |
| Total by Fund: | | | | | | | \$68,620.00 |
| 06/26/2001 | 607 WASTEWATER UTIL-BOND AND INTEREST | CERTIFICATE OF DEPOSIT | 601010 | \$5,000.00 | 06/26/2011 | 2.23 | \$5,000.00 |
| Total by Fund: | | | | | | | \$5,000.00 |
| 03/11/2003 | 614 WASTEWATER UTILITY-DEPREC/ MPROVE | CERTIFICATE OF DEPOSIT | 601471 | \$5,000.00 | 09/11/2010 | 1.74 | \$5,000.00 |
| Total by Fund: | | | | | | | \$5,000.00 |
| 06/26/2001 | 613 WASTEWATER UTILITY-CUSTOM ER DEPOSIT | CERTIFICATE OF DEPOSIT | 601011 | \$500.00 | 06/26/2011 | 2.23 | \$500.00 |
| 03/11/2003 | 613 WASTEWATER UTILITY-CUSTOM ER DEPOSIT | CERTIFICATE OF DEPOSIT | 601472 | \$500.00 | 09/11/2010 | 1.74 | \$500.00 |
| Total by Fund: | | | | | | | \$1,000.00 |
| 08/13/2002 | 608 WASTEWATER UTILITY-DEBT RESERVE | CERTIFICATE OF DEPOSIT | 601364 | \$28,895.00 | 08/13/2010 | 2.28 | \$28,895.00 |

INVESTMENTS

| <u>Purchase Date</u> | <u>Fund Name</u> | <u>Description</u> | <u>Serial No./Acct. No.</u> | <u>Investment Balance, Jan 1</u> | <u>Maturity Date</u> | <u>Interest Rate</u> | <u>Purchase Cost</u> |
|----------------------|--|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 08/14/2002 | 608 WASTEWATER UTILITY-DEBT RESERVE | CERTIFICATE OF DEPOSIT | 601367 | \$10,285.00 | 08/14/2010 | 2.28 | \$10,285.00 |

Total by Fund: **\$39,180.00**

Total INVESTMENTS: **\$243,300.00**

Total Cash and Investments: **\$1,283,722.53**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELBERFELD CIVIL TOWN
COUNTY: WARRICK COUNTY

ID: 87-3-914

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: ELBERFELD CIVIL TOWN

ID: 87-3-914

COUNTY: WARRICK COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 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: ELBERFELD CIVIL TOWN

ID: 87-3-914

COUNTY: WARRICK COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 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: WARRICK COUNTY
UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ELBERFELD CIVIL TOWN

ID: 87-3-914

COUNTY: WARRICK COUNTY

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