

FEDERAL IDENTIFICATION NUMBER:
35-1127543

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

UNIT NAME:

TOWN OF OTTERBEIN

COUNTY:

BENTON COUNTY

ID: 4-3-534

(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: TREEVA SARLES, IAMC, CMC

ADDRESS: 104 E 2ND ST / PO BOX 215

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

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: OTTERBEIN

EMAIL ADDRESS: otterclerk@fpnmail.com

ZIP: 47970-0215

*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	\$90,951.66	\$516,183.18	\$361,608.04	\$245,526.80	\$0.00	\$245,526.80
Total by Fund Type:	\$90,951.66	\$516,183.18	\$361,608.04	\$245,526.80	\$0.00	\$245,526.80
FUND TYPE: SPECIAL REVENUE						
204 ABATEMENT	\$1,425.00	\$1.33	\$0.00	\$1,426.33	\$0.00	\$1,426.33
208 FIREARMS TRAINING	\$3,170.47	\$974.83	\$1,188.58	\$2,956.72	\$0.00	\$2,956.72
206 GRANT, MISC	\$-2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET	\$12,278.65	\$4,018.11	\$8,900.00	\$7,396.76	\$0.00	\$7,396.76
201 MOTOR VEHICLE HIGHWAY	\$51,672.67	\$34,147.72	\$57,226.76	\$28,593.63	\$0.00	\$28,593.63
203 RAINY DAY	\$23,148.24	\$4,584.65	\$14,000.00	\$13,732.89	\$0.00	\$13,732.89
215 RIVERBOAT	\$34,474.34	\$2,227.86	\$29,999.60	\$6,702.60	\$0.00	\$6,702.60
Total by Fund Type:	\$124,169.37	\$47,954.50	\$111,314.94	\$60,808.93	\$0.00	\$60,808.93
FUND TYPE: CAPITAL PROJECTS						
270 CO ECONOMIC DEVELOPMENT INCOME TAX	\$47,910.57	\$12,903.76	\$2,130.00	\$58,684.33	\$0.00	\$58,684.33
205 CUMULATIVE CAP IMPR (SPECIAL SEWER)	\$8,820.79	\$4,735.97	\$11,700.00	\$1,856.76	\$0.00	\$1,856.76
401 CUMULATIVE CAP IMPRV (SPECIAL FIRE)	\$17,102.95	\$4,218.45	\$10,000.00	\$11,321.40	\$0.00	\$11,321.40
222 POLICE EQUIPMENT (NOT DEBT SERVICE)	\$61.25	\$900.00	\$80.00	\$881.25	\$0.00	\$881.25
Total by Fund Type:	\$73,895.56	\$22,758.18	\$23,910.00	\$72,743.74	\$0.00	\$72,743.74
FUND TYPE: AGENCY						
210 LEVY EXCESS #2	\$7,822.00	\$0.00	\$0.00	\$7,822.00	\$0.00	\$7,822.00
701 PAYROLL	\$28,754.71	\$317,040.69	\$337,164.05	\$8,631.35	\$0.00	\$8,631.35
Total by Fund Type:	\$36,576.71	\$317,040.69	\$337,164.05	\$16,453.35	\$0.00	\$16,453.35

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF OTTERBEIN

ID: 4-3-534

CASH UNITS ONLY

COUNTY: BENTON 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:	\$325,593.30	\$903,936.55	\$833,997.03	\$395,532.82	\$0.00	\$395,532.82
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$903,936.55	\$833,997.03			

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						
612 OTHER UTILITY-OTHER #1	\$0.00	\$155,396.37	\$152,828.16	\$2,568.21	\$0.00	\$2,568.21
607 WASTEWATER UTIL-BOND AND INTEREST	\$59.61	\$270,400.68	\$259,216.40	\$11,243.89	\$0.00	\$11,243.89
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$31,961.37	\$3,180.00	\$27,610.79	\$7,530.58	\$0.00	\$7,530.58
610 WASTEWATER UTILITY-DEBT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$138,000.00	\$138,000.00
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$50,000.00	\$25,058.58	\$0.00	\$75,058.58	\$0.00	\$75,058.58
606 WASTEWATER UTILITY-OPERATING	\$68,614.33	\$314,144.95	\$327,286.84	\$55,472.44	\$0.00	\$55,472.44
613 WASTEWATER UTILITY-OTHER #1	\$17,048.01	\$22,812.00	\$0.00	\$39,860.01	\$0.00	\$39,860.01
602 WATER UTILITY-BOND AND INTEREST	\$644.21	\$87,713.25	\$81,947.53	\$6,409.93	\$0.00	\$6,409.93
604 WATER UTILITY-CUSTOMER DEPOSIT	\$7,979.99	\$2,120.00	\$2,208.35	\$7,891.64	\$0.00	\$7,891.64
605 WATER UTILITY-DEBT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$37,500.00	\$37,500.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$50,000.10	\$3,117.00	\$3,078.00	\$50,039.10	\$0.00	\$50,039.10
601 WATER UTILITY-OPERATING	\$18,852.11	\$228,899.04	\$218,900.52	\$28,850.63	\$0.00	\$28,850.63
621 WATER UTILITY-OTHER #1	\$0.00	\$1,431.00	\$0.00	\$1,431.00	\$0.00	\$1,431.00
Total by Fund Type:	\$245,159.73	\$1,114,272.87	\$1,073,076.59	\$286,356.01	\$175,500.00	\$461,856.01

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF OTTERBEIN

ID: 4-3-534

CASH UNITS ONLY

COUNTY: BENTON COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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:	\$245,159.73	\$1,114,272.87	\$1,073,076.59	\$286,356.01	\$175,500.00	\$461,856.01
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$259,216.40			
Transfers In		\$410,434.83				
Transfers Out			\$234,248.90			
Net Receipts and Disbursements		\$703,838.04	\$579,611.29			

**CASH AND INVESTMENTS ON PART 4 ARE
175500.00! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: TOWN OF OTTERBEIN
COUNTY: BENTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>		
101110000	GENERAL PROPERTY TAXES	\$309,644.41
	Total for: TAXES	\$309,644.41
101351000	ABC EXCISE TAX DISTRIBUTION	\$957.00
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$2,619.80
101353000	CIGARETTE TAX DISTR-GENERAL FUND	\$1,097.19
101126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,122.00
101122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$30,968.47
101214000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,954.00
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$35,735.03
101125000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$15,822.32
101213000	WHEEL TAX INTERGOVERNMENTAL	\$5,045.54
	Total for: INTERGOVERNMENTAL	\$96,321.35
101442000	GARBAGE AND TRASH COLLECTION FEES	\$86,642.13
101444000	MEASURED-COMMERCIAL	\$1,336.29
	Total for: CHARGES FOR SERVICES	\$87,978.42
101609000	INTEREST EARNED	\$2,661.65
	Total for: MISCELLANEOUS	\$2,661.65
101960000	REFUNDS-OTHER	\$1,145.43
101990000	REIMBURSEMENTS-OTHER	\$18,431.92
	Total for: OTHER FINANCING SOURCES	\$19,577.35
TOTAL RECEIPTS FOR 101 GENERAL		\$516,183.18
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>		
201357000	TAX REFUNDS	\$34,147.72
	Total for: OTHER FINANCING SOURCES	\$34,147.72
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$34,147.72
Fund: <u>202 LOCAL ROAD AND STREET</u>		
202358000	LOCAL ROAD AND STREET DISTRIBUTION	\$3,869.18
	Total for: INTERGOVERNMENTAL	\$3,869.18
202609000	INTEREST EARNED	\$148.93
	Total for: MISCELLANEOUS	\$148.93
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$4,018.11
Fund: <u>208 FIREARMS TRAINING</u>		
208422000	GUN PERMITS	\$550.00
	Total for: LICENSES AND PERMITS	\$550.00
208421000	ACCIDENT REPORT COPIES	\$18.00
	Total for: CHARGES FOR SERVICES	\$18.00

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: TOWN OF OTTERBEIN
COUNTY: BENTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>208 FIREARMS TRAINING</u>	
208990000	MISCELLANEOUS REVENUE-OTHER	\$406.83
	Total for: MISCELLANEOUS	\$406.83
TOTAL RECEIPTS FOR 208 FIREARMS TRAINING		\$974.83
Fund:	<u>215 RIVERBOAT</u>	
215990000	RIVERBOAT REVENUE SHARING	\$2,227.86
	Total for: INTERGOVERNMENTAL	\$2,227.86
TOTAL RECEIPTS FOR 215 RIVERBOAT		\$2,227.86
Fund:	<u>206 GRANT, MISC</u>	
206500000	MISCELLANEOUS REVENUE-OTHER	\$2,000.00
	Total for: MISCELLANEOUS	\$2,000.00
TOTAL RECEIPTS FOR 206 GRANT, MISC		\$2,000.00
Fund:	<u>203 RAINY DAY</u>	
203213000	CEDIT INTERGOVERNMENTAL	\$4,272.05
	Total for: INTERGOVERNMENTAL	\$4,272.05
203609000	INTEREST EARNED	\$312.60
	Total for: MISCELLANEOUS	\$312.60
TOTAL RECEIPTS FOR 203 RAINY DAY		\$4,584.65
Fund:	<u>204 ABATEMENT</u>	
204451000	ORDINANCE VIOLATIONS	\$1.33
	Total for: FINES, FORFEITURES, AND FEES	\$1.33
TOTAL RECEIPTS FOR 204 ABATEMENT		\$1.33
Fund:	<u>222 POLICE EQUIPMENT (NOT DEBT SERVICE)</u>	
222000000	MISCELLANEOUS REVENUE-OTHER	\$900.00
	Total for: MISCELLANEOUS	\$900.00
TOTAL RECEIPTS FOR 222 POLICE EQUIPMENT (NOT DEBT SERVICE)		\$900.00
Fund:	<u>401 CUMULATIVE CAP IMPRV (SPECIAL FIRE)</u>	
401354000	CIGARETTE TAX DISTR-CCI FUND	\$4,023.03
	Total for: INTERGOVERNMENTAL	\$4,023.03
401609000	INTEREST EARNED	\$195.42
	Total for: MISCELLANEOUS	\$195.42
TOTAL RECEIPTS FOR 401 CUMULATIVE CAP IMPRV (SPECIAL FIRE)		\$4,218.45

UNIT NAME: TOWN OF OTTERBEIN

PART 2 - RECEIPTS

COUNTY: BENTON COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>205 CUMULATIVE CAP IMPR (SPECIAL SEWER)</u>	
205110000	GENERAL PROPERTY TAXES	\$4,287.64
	Total for: TAXES	\$4,287.64
205126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$21.00
205122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$427.33
	Total for: INTERGOVERNMENTAL	\$448.33
	TOTAL RECEIPTS FOR 205 CUMULATIVE CAP IMPR (SPECIAL SEWER)	\$4,735.97
Fund:	<u>270 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
270127000	CREDIT INTERGOVERNMENTAL	\$12,500.84
	Total for: INTERGOVERNMENTAL	\$12,500.84
270609000	INTEREST EARNED	\$402.92
	Total for: MISCELLANEOUS	\$402.92
	TOTAL RECEIPTS FOR 270 CO ECONOMIC DEVELOPMENT INCOME TAX	\$12,903.76
Fund:	<u>701 PAYROLL</u>	
701110000	AGENCY FUND ADDITIONS	\$218,060.02
701921000	AGENCY FUND ADDITIONS	\$17,068.82
701922000	AGENCY FUND ADDITIONS	\$16,292.36
701923000	AGENCY FUND ADDITIONS	\$4,120.39
701924000	AGENCY FUND ADDITIONS	\$9,901.02
701925000	AGENCY FUND ADDITIONS	\$4,335.68
701926000	AGENCY FUND ADDITIONS	\$9,076.75
701930000	AGENCY FUND ADDITIONS	\$21,390.00
701940000	AGENCY FUND ADDITIONS	\$8,475.22
701941000	AGENCY FUND ADDITIONS	\$1,982.11
701942000	AGENCY FUND ADDITIONS	\$5,567.52
701931000	AGENCY FUND ADDITIONS	\$770.80
	Total for: OTHER FINANCING SOURCES	\$317,040.69
	TOTAL RECEIPTS FOR 701 PAYROLL	\$317,040.69
	Total Receipts:	\$903,936.55

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

ID: 4-3-534 PAGE: 1
 COUNTY: BENTON COUNTY
 UNIT NAME: TOWN OF OTTERBEIN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$14,852.27
	SUPPLIES		\$2.99
	OTHER SERVICES AND CHARGES		\$42,371.50
	TOTAL		\$57,226.76
Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$8,900.00
	TOTAL		\$8,900.00
Fund:	208 FIREARMS TRAINING		
	OTHER DISBURSEMENTS		\$1,188.58
	TOTAL		\$1,188.58
Fund:	215 RIVERBOAT		
	OTHER DISBURSEMENTS		\$29,999.60
	TOTAL		\$29,999.60
Fund:	203 RAINY DAY		
	OTHER DISBURSEMENTS		\$14,000.00
	TOTAL		\$14,000.00
Fund:	222 POLICE EQUIPMENT (NOT DEBT SERVICE)		
	OTHER DISBURSEMENTS		\$80.00
	TOTAL		\$80.00
Fund:	401 CUMULATIVE CAP IMPRV (SPECIAL FIRE)		
	CAPITAL OUTLAY		\$10,000.00
	TOTAL		\$10,000.00
Fund:	205 CUMULATIVE CAP IMPR (SPECIAL SEWER)		
	EQUIPMENT AND CAPITAL IMPROVEMENTS		\$11,700.00
	TOTAL		\$11,700.00
Fund:	270 CO ECONOMIC DEVELOPMENT INCOME TAX		
	CAPITAL OUTLAY		\$2,100.00
	OTHER DISBURSEMENTS		\$30.00
	TOTAL		\$2,130.00
Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$337,164.05
	TOTAL		\$337,164.05
TOTAL DISBURSEMENTS:			\$472,388.99

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

ID: 4-3-534 PAGE: 1
COUNTY: BENTON COUNTY
UNIT NAME: TOWN OF OTTERBEIN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$133,384.67
	SUPPLIES	\$11,726.57
	OTHER SERVICES AND CHARGES	\$171,849.88
	CAPITAL OUTLAY	\$32,531.37
	OTHER DISBURSEMENTS	\$12,115.55
	TOTAL	\$361,608.04

BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$133,384.67
SUPPLIES	\$11,726.57
OTHER SERVICES AND CHARGES	\$171,849.88
CAPITAL OUTLAY	\$32,531.37
OTHER DISBURSEMENTS	\$12,115.55
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$361,608.04**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OPERATING	NO FUNCTION NEEDED	601443000 OTHER TAXES WATER SALES TAX	\$13,211.72
	NO FUNCTION NEEDED	601447000 FIRE PROTECTION-PUBLIC HYDRANT RENTAL	\$10,375.00
	NO FUNCTION NEEDED	601441000 MISC. SERVICE REVENUES WATER DAILY DEPOSITS	\$197,246.41
	NO FUNCTION NEEDED	601444000 PENALTIES WATER PENALTIES	\$1,205.95
	NO FUNCTION NEEDED	601446000 RECONNECT FEE WATER RECONNECT FEES	\$3,365.00
	NO FUNCTION NEEDED	601990000 OTHER REVENUE OTHER REVENUE	\$2,062.73
	NO FUNCTION NEEDED	614990000 OTHER REVENUE WATER CLEARING OTHER	\$523.53
	NO FUNCTION NEEDED	601610000 INTEREST EARNED INTEREST	\$908.70
	Expense Category Total:		\$228,899.04
	Fund Total:		\$228,899.04
602 WATER UTILITY-BOND AND INTEREST WATER BOND_INTEREST	NO FUNCTION NEEDED	602931000 TRANSFER PER BOND ORDINANCE WATER BOND/INTEREST	\$87,713.25
	Expense Category Total:		\$87,713.25
	Fund Total:		\$87,713.25
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	NO FUNCTION NEEDED	603610000 INTEREST EARNED WATER DEPR INTEREST	\$39.10
	NO FUNCTION NEEDED	603931000 TRANSFER PER BOND ORDINANCE WATER DEPRECIATION	\$3,077.90
	Expense Category Total:		\$3,117.00
	Fund Total:		\$3,117.00
604 WATER UTILITY-CUSTOMER DEPOSIT WATER CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604445000 GUARANTEED REVENUES WATER METER DEPOSIT	\$2,120.00
	Expense Category Total:		\$2,120.00
	Fund Total:		\$2,120.00
621 WATER UTILITY-OTHER #1 WATER CASH RESERVE	NO FUNCTION NEEDED	621110000 TRANSFER OF FUNDS-OTHER WATER CASH RESERVE	\$1,431.00
	Expense Category Total:		\$1,431.00
	Fund Total:		\$1,431.00
606 WASTEWATER UTILITY-OPERATING WWT OPERATING	NO FUNCTION NEEDED	606441000 PUBLIC STREET AND HIGHWAY LIGHTING WWT - DAILY DEPOSITS	\$274,459.74

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING WWT OPERATING	NO FUNCTION NEEDED	606444000 PENALTIES WWT PENALTIES	\$8,182.38
	NO FUNCTION NEEDED	615990000 OTHER REVENUE WWT CLEARING OTHER	\$1,040.96
	NO FUNCTION NEEDED	606610000 INTEREST EARNED INTEREST	\$2,176.08
	NO FUNCTION NEEDED	606990000 MISCELLANEOUS REVENUE-OTHER OTHER REVENUE	\$28,285.79
	Expense Category Total:		\$314,144.95
	Fund Total:		\$314,144.95
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE BOND_INTEREST	NO FUNCTION NEEDED	607931000 TRANSFER PER BOND ORDINANCE WWT BOND/INTEREST	\$270,400.68
	Expense Category Total:		\$270,400.68
	Fund Total:		\$270,400.68
608 WASTEWATER UTILITY-DEPREC/IMPROVE WWT DEPRECIATION	NO FUNCTION NEEDED	608610000 INTEREST EARNED WWT DEPR INTEREST	\$58.58
	NO FUNCTION NEEDED	608931000 TRANSFER PER BOND ORDINANCE WWT DEPRECIATION	\$25,000.00
	Expense Category Total:		\$25,058.58
	Fund Total:		\$25,058.58
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT WWT CUSTOMER DEPOSIT	NO FUNCTION NEEDED	609445000 GUARANTEED REVENUES WWT CUSTOMER DEPOSIT	\$3,180.00
	Expense Category Total:		\$3,180.00
	Fund Total:		\$3,180.00
613 WASTEWATER UTILITY-OTHER #1 WWT CASH RESERVE	NO FUNCTION NEEDED	613110000 TRANSFER OF FUNDS-OTHER CASH RESERVE	\$22,812.00
	Expense Category Total:		\$22,812.00
	Fund Total:		\$22,812.00
612 OTHER UTILITY-OTHER #1 OTTERBEIN UTILITIES	GENERAL CATEGORIES	612990000 OTHER REVENUE UTILITIES OTHER REVENUE	\$155,328.16
	GENERAL CATEGORIES	612610000 INTEREST EARNED UTILITY INTEREST	\$68.21
	Expense Category Total:		\$155,396.37
	Fund Total:		\$155,396.37
Total REVENUES:			\$1,114,272.87

EXPENDITURES

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OPERATING	GENERAL CATEGORIES	601001111000 ADMINISTRATIVE AND GENERAL SALARIES WATER - SALARIES/LABOR	\$60,817.77
	GENERAL CATEGORIES	601001121000 ADMINISTRATIVE AND GENERAL SALARIES WATER - SALARIES/COUNCIL	\$6,200.00
	GENERAL CATEGORIES	601001131000 ADMINISTRATIVE AND GENERAL SALARIES WATER - SALARIES/CLERK'S OFFICE	\$25,438.69
	GENERAL CATEGORIES	601001122000 EMPLOYEE PENSIONS AND BENEFITS WATER - PERF	\$3,141.01
	GENERAL CATEGORIES	601001124000 EMPLOYEE PENSIONS AND BENEFITS WATER - FICA/MECA	\$3,516.65
	GENERAL CATEGORIES	601001364000 EMPLOYEE PENSIONS AND BENEFITS MEMBERS _TRAINING	\$504.86
	GENERAL CATEGORIES	601001250000 EMPLOYEE PENSIONS AND BENEFITS WATER - UNIFORMS	\$2,269.87
	GENERAL CATEGORIES	601001341000 OFFICE SUPPLIES WATER - OFFICE SUPPLIES	\$1,871.06
	GENERAL CATEGORIES	601001351000 SLUDGE REMOVAL EXPENSE WATER - OFFICE EQUIPMENT	\$999.50
	GENERAL CATEGORIES	601001261000 PURCHASED POWER WATER - ELECTRICITY	\$7,636.57
	GENERAL CATEGORIES	601001231000 CHEMICALS CHEMICALS/TESTING	\$4,641.22
	GENERAL CATEGORIES	601001241000 MATERIALS AND SUPPLIES MATERIAL _SUPPLY	\$5,240.43
	GENERAL CATEGORIES	601001331000 REPAIRS WATER - REPAIRS	\$3,730.84
	GENERAL CATEGORIES	601001251000 CONTRACTUAL SERVICES-LEGAL ATTORNEY FEES	\$5,400.00
	GENERAL CATEGORIES	601001263000 CONTRACTUAL SERVICES-OTHER WATER - COMMUNCIATION	\$2,070.77
	GENERAL CATEGORIES	601001253000 INSURANCE-GENERAL LIABILITY LIABILITY INS	\$1,000.00
	GENERAL CATEGORIES	601001125000 INSURANCE-OTHER WATER - HEALTH INS	\$4,411.40
	GENERAL CATEGORIES	601001431000 TAXES WATER - SALES TAX	\$14,502.25
	GENERAL CATEGORIES	601001432000 TAXES WATER -UTILITY RECEIPT TAX	\$3,920.00
	GENERAL CATEGORIES	601001363000 TRANSFERS PER BOND ORDINANCE TRANS WATER B/I	\$49,306.00
	GENERAL CATEGORIES	601001371000 TRANSFERS PER BOND ORDINANCE TRANS TO CASH RESERVE	\$1,431.00
	GENERAL CATEGORIES	601001362000 TRANSFER OF FUNDS-OTHER TRANS WATER DEPR	\$3,077.90
	GENERAL CATEGORIES	601001433000 OTHER DISBURSEMENTS OTHER	\$7,772.73
	Expense Category Total:		\$218,900.52

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

Fund Total:

\$218,900.52

Fund Name	Expense Category	Account Title	Amount
602 WATER UTILITY-BOND AND INTEREST WATER BOND _INTEREST	GENERAL CATEGORIES	602001111000 INTEREST PAID ON BONDS AND LOANS WATER BOND _INTEREST	\$81,947.53
	Expense Category Total:		\$81,947.53
	Fund Total:		\$81,947.53
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	GENERAL CATEGORIES	603001111000 TRANSFER OF FUNDS-OTHER WATER DEPRECIATION FUND	\$3,078.00
	Expense Category Total:		\$3,078.00
	Fund Total:		\$3,078.00
604 WATER UTILITY-CUSTOMER DEPOSIT WATER CUSTOMER DEPOSIT	GENERAL CATEGORIES	604001111000 REFUNDS-NONOPERATING WATER CUST DEPOSIT REFUND	\$2,208.35
	Expense Category Total:		\$2,208.35
	Fund Total:		\$2,208.35
606 WASTEWATER UTILITY-OPERATING WWT OPERATING	GENERAL CATEGORIES	606001111000 SALARIES AND WAGES-EMPLOYEES COLL SYSTEM-SALARIES	\$16,603.15
	GENERAL CATEGORIES	606002211000 SALARIES AND WAGES-EMPLOYEES PLANT/SAL/WWT OPER	\$18,000.00
	GENERAL CATEGORIES	606003312000 SALARIES AND WAGES-OFFICERS, DIRECTORS OFFICE/SALARY-CLERK'S OFF	\$25,436.15
	GENERAL CATEGORIES	606001121000 EMPLOYEE PENSIONS AND BENEFITS COLL SYSTEM - FICA/MECA	\$1,269.59
	GENERAL CATEGORIES	606001122000 EMPLOYEE PENSIONS AND BENEFITS COLL SYSTEM - PERF	\$434.67
	GENERAL CATEGORIES	606002221000 EMPLOYEE PENSIONS AND BENEFITS WWT - PLANT - FICA/MECA	\$1,376.50
	GENERAL CATEGORIES	606002223000 EMPLOYEE PENSIONS AND BENEFITS WWT - PLANT/HEALTH _LIFE INSURANCE	\$115.55
	GENERAL CATEGORIES	606003322000 EMPLOYEE PENSIONS AND BENEFITS WWT - OFFICE/PERF	\$1,064.37
	GENERAL CATEGORIES	606003321000 EMPLOYEE PENSIONS AND BENEFITS WWT - OFFICE - FICA/MECA	\$1,700.04
	GENERAL CATEGORIES	606003341000 OFFICE SUPPLIES WWT - OFFICE/SUPPLIES	\$1,734.10
	GENERAL CATEGORIES	606002231000 PLANT REPAIRS WWT - PLANT/REPAIRS	\$6,208.89
	GENERAL CATEGORIES	606002251000 SLUDGE REMOVAL EXPENSE WWT - PLANT/EQUIPMENT	\$1,189.49
	GENERAL CATEGORIES	606002261000 PURCHASED POWER WWT - PLANT/ELECTICITY	\$18,477.88

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

Fund Name	Expense Category	Account Title	Amount	
606 WASTEWATER UTILITY-OPERATING WWT OPERATING	GENERAL CATEGORIES	606002263000 FUEL FOR POWER PRODUCTION PLANT/COMM	\$1,494.97	
	GENERAL CATEGORIES	606001141000 MATERIALS AND SUPPLIES COLL SYS/MAT'L_SUPPLY	\$14.00	
	GENERAL CATEGORIES	606002241000 MATERIALS AND SUPPLIES PLANT/MAT'L_SUPPLY	\$7,031.62	
	GENERAL CATEGORIES	606001131000 REPAIRS COLL SYSTEM - REPAIRS	\$266.93	
	GENERAL CATEGORIES	606003364000 CONTRACTUAL SERVICES-LEGAL ATTORNEY	\$5,400.00	
	GENERAL CATEGORIES	606003369000 CONTRACTUAL SERVICES-PROFESSIONAL WWT MEMBERSHIP/TRNG	\$561.11	
	GENERAL CATEGORIES	606003368000 CONTRACTUAL SERVICES-OTHER NPDES PERMITS/REPORTING	\$2,450.00	
	GENERAL CATEGORIES	606003361000 INSURANCE-GENERAL LIABILITY WWT - LIABILITY INSURANCE	\$2,308.58	
	GENERAL CATEGORIES	606003311000 INSURANCE-OTHER OFFICE/SALARY - COUNCIL	\$6,200.00	
	GENERAL CATEGORIES	606003125000 INSURANCE-OTHER C/O HEALTH/LIFE INS	\$5,500.00	
	GENERAL CATEGORIES	606003363000 TRANSFERS PER BOND ORDINANCE TRANS WWT B/I	\$129,544.00	
	GENERAL CATEGORIES	606003366000 TRANSFERS PER BOND ORDINANCE TRANSFER WWT DEPR	\$25,000.00	
	GENERAL CATEGORIES	606003371000 TRANSFERS PER BOND ORDINANCE TRANS TO CASH RESERVE	\$22,812.00	
	GENERAL CATEGORIES	606003351000 EQUIPMENT WWT - OFFICE/EQUIPMENT	\$995.82	
	GENERAL CATEGORIES	606003370000 CONSTRUCTION WWT EXTENTION	\$16,000.00	
	GENERAL CATEGORIES	606003990000 OTHER DISBURSEMENTS WWT - OTHER	\$8,097.43	
		Expense Category Total:		\$327,286.84
		Fund Total:		\$327,286.84
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE BOND_INTEREST	GENERAL CATEGORIES	607001111000 PURCHASE OF INVESTMENTS WWT - BOND_INTEREST	\$259,216.40	
	Expense Category Total:		\$259,216.40	
	Fund Total:		\$259,216.40	
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT WWT CUSTOMER DEPOSIT	GENERAL CATEGORIES	609001111000 OTHER DISBURSEMENTS WWT CUST DEPOSIT REFUND	\$27,610.79	
	Expense Category Total:		\$27,610.79	
	Fund Total:		\$27,610.79	

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF OTTERBEIN
COUNTY: BENTON COUNTY

ID: 4-3-534

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

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Fund Name	Expense Category	Account Title	Amount
612 OTHER UTILITY-OTHER #1 OTTERBEIN UTILITIES	GENERAL CATEGORIES	612001990000 OTHER DISBURSEMENTS UTILITY FUND OTHER	\$100.00
	GENERAL CATEGORIES	612001433000 OTHER DISBURSEMENTS UTILITY PAYMENT DISTRIBUTION	\$152,728.16
			\$152,828.16
			\$152,828.16
			\$1,073,076.59

Expense Category Total:

Fund Total:

Total EXPENDITURES:

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>
05/14/2009	605 WATER UTILITY-DEBT RESERVE	WATER DEBT RESERVE CD	605.0100			2.03	\$37,500.00
Total by Fund:							\$37,500.00
05/14/2009	610 WASTEWATER UTILITY-DEBT RESERVE	WWT DEBT RESERVE CD	610.0100			2.03	\$138,000.00
Total by Fund:							\$138,000.00
Total INVESTMENTS:							\$175,500.00
Total Cash and Investments:							\$175,500.00

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:

FIRE PROTECTION	\$9,338.94	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
<hr/>		
TOTAL PAID TO LOCAL GOVERNMENTS		\$9,338.94
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
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TOTAL PAID TO STATE GOVERNMENTS		\$0.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$9,338.94

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF OTTERBEIN

ID: 4-3-534

COUNTY: BENTON 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: TOWN OF OTTERBEIN

ID: 4-3-534

COUNTY: BENTON 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: BENTON COUNTY
UNIT NAME: TOWN OF OTTERBEIN

ID: 4-3-534
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

