

FEDERAL IDENTIFICATION NUMBER:

- 35

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

UNIT NAME:

WEST COLLEGE CORNER

COUNTY:

UNION COUNTY

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

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

ID: 81-3-896

(State Board of Accounts USE ONLY)

ENTITIES:

- 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 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC  
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- 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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: JUDITH STARR

ADDRESS: 403 LIBERTY AVENUE  
P.O. BOX 177

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 732-3482

TITLE: CLERK TREASURER

DATE SIGNED: \_\_\_\_\_

CITY: WEST COLLEGE CORNER

ZIP: 47003-0000

\*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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST COLLEGE CORNER

ID: 81-3-896

**CASH UNITS ONLY**

COUNTY: UNION COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
100 GENERAL	\$65,928.53	\$65,589.50	\$61,289.17	\$70,228.86	\$0.00	\$70,228.86
<b>Total by Fund Type:</b>	<b>\$65,928.53</b>	<b>\$65,589.50</b>	<b>\$61,289.17</b>	<b>\$70,228.86</b>	<b>\$0.00</b>	<b>\$70,228.86</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
2391 CAPITAL DEVELOPMENT	\$37,175.50	\$3,976.37	\$0.00	\$41,151.87	\$0.00	\$41,151.87
2411 COUNTY ECONOMIC DEVELOPMENT	\$76,105.74	\$28,861.12	\$22,710.30	\$82,256.56	\$0.00	\$82,256.56
2379 CUMULATIVE CAPITAL IMPROVEMENT (CIG	\$28,106.78	\$2,061.79	\$0.00	\$30,168.57	\$0.00	\$30,168.57
706 LOCAL ROAD AND STREET	\$7,092.24	\$2,677.95	\$3,552.90	\$6,217.29	\$0.00	\$6,217.29
708 MOTOR VEHICLE	\$37,798.77	\$62,540.45	\$51,138.71	\$49,200.51	\$0.00	\$49,200.51
61 RAINY DAY	\$5,108.00	\$2,794.10	\$0.00	\$7,902.10	\$0.00	\$7,902.10
5 RIVER BOAT	\$14,416.02	\$3,977.12	\$0.00	\$18,393.14	\$0.00	\$18,393.14
6203 SANITARY SEWER CONSTRUCTION	\$0.00	\$2,549,264.75	\$2,522,751.35	\$26,513.40	\$0.00	\$26,513.40
6008 USDA DEBT RESERVE	\$9,113.13	\$20,379.95	\$9,995.11	\$19,497.97	\$0.00	\$19,497.97
6201 WASTEWATER	\$38,216.62	\$212,366.89	\$204,494.53	\$46,088.98	\$0.00	\$46,088.98
6006 WASTEWATER -STATE REVOLING DEBT	\$9,995.11	\$0.00	\$0.00	\$9,995.11	\$0.00	\$9,995.11
6281 WASTEWATER BOND _ INTEREST	\$33,309.47	\$44,633.20	\$18,896.82	\$59,045.85	\$0.00	\$59,045.85
6202 WASTEWATER DEPRECIATION	\$0.00	\$2,968.00	\$0.00	\$2,968.00	\$0.00	\$2,968.00
6007 WASTEWATER- IDEM	\$0.00	\$2,880.00	\$0.00	\$2,880.00	\$0.00	\$2,880.00
6004 WASTEWATER- STATE REVOLVING	\$0.00	\$3,288.00	\$0.00	\$3,288.00	\$0.00	\$3,288.00
<b>Total by Fund Type:</b>	<b>\$296,437.38</b>	<b>\$2,942,669.69</b>	<b>\$2,833,539.72</b>	<b>\$405,567.35</b>	<b>\$0.00</b>	<b>\$405,567.35</b>
<b>FUND TYPE: AGENCY</b>						
300 PAYROLL	\$0.00	\$52,925.09	\$52,945.09	\$-20.00	\$0.00	\$-20.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$52,925.09</b>	<b>\$52,945.09</b>	<b>\$-20.00</b>	<b>\$0.00</b>	<b>\$-20.00</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST COLLEGE CORNER

ID: 81-3-896

**CASH UNITS ONLY**

COUNTY: UNION COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$362,365.91</b>	<b>\$3,061,184.28</b>	<b>\$2,947,773.98</b>	<b>\$475,776.21</b>	<b>\$0.00</b>	<b>\$475,776.21</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out				\$84,144.26		
Net Receipts and Disbursements		\$3,061,184.28	\$2,863,629.72			

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

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

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
6281 WASTEWATER UTIL-BOND AND INTEREST	\$33,309.47	\$47,513.20	\$18,896.82	\$61,925.85	\$0.00	\$61,925.85
WASTEWATER UTILITY-CONSTRUCTION	\$0.00	\$2,549,264.75	\$2,522,751.35	\$26,513.40	\$0.00	\$26,513.40
6203 WASTEWATER UTILITY-DEBT RESERVE	\$9,113.13	\$20,379.95	\$0.00	\$29,493.08	\$0.00	\$29,493.08
6202 WASTEWATER UTILITY-DEPREC/IMPROVE	\$0.00	\$2,968.00	\$0.00	\$2,968.00	\$0.00	\$2,968.00
6201 WASTEWATER UTILITY-OPERATING	\$38,216.62	\$212,366.89	\$204,494.53	\$46,088.98	\$0.00	\$46,088.98
6204 WASTEWATER UTILITY-OTHER #1	\$0.00	\$13,283.11	\$0.00	\$13,283.11	\$0.00	\$13,283.11
<b>Total by Fund Type:</b>	<b>\$80,639.22</b>	<b>\$2,845,775.90</b>	<b>\$2,746,142.70</b>	<b>\$180,272.42</b>	<b>\$0.00</b>	<b>\$180,272.42</b>

<b>Subtotal All Funds:</b>	<b>\$80,639.22</b>	<b>\$2,845,775.90</b>	<b>\$2,746,142.70</b>	<b>\$180,272.42</b>	<b>\$0.00</b>	<b>\$180,272.42</b>
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**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$84,144.26	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$2,761,631.64</b>	<b>\$2,746,142.70</b>

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! 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 2008

UNIT NAME: WEST COLLEGE CORNER

COUNTY: UNION COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$42,432.90
	<b>Total for: TAXES</b>	<b>\$42,432.90</b>
	ABC EXCISE TAX DISTRIBUTION	\$1,460.20
	LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,283.15
	CIGARETTE TAX DISTR-CCI FUND	\$562.31
	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$8,071.00
	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,235.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$12,611.66</b>
	INTEREST EARNED	\$4,852.73
	CABLE TV FRANCHISE	\$2,909.31
100	CONTRIBUTIONS AND DONATIONS	\$2,325.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$10,087.04</b>
	REFUNDS-OTHER	\$457.90
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$457.90</b>
	<b>TOTAL RECEIPTS FOR 100 GENERAL</b>	<b>\$65,589.50</b>
Fund:	<u>706 LOCAL ROAD AND STREET</u>	
	OTHER TAXES	\$2,677.95
	<b>Total for: TAXES</b>	<b>\$2,677.95</b>
	<b>TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET</b>	<b>\$2,677.95</b>
Fund:	<u>61 RAINY DAY</u>	
5	OTHER TAXES	\$2,794.10
	<b>Total for: TAXES</b>	<b>\$2,794.10</b>
	<b>TOTAL RECEIPTS FOR 61 RAINY DAY</b>	<b>\$2,794.10</b>
Fund:	<u>708 MOTOR VEHICLE</u>	
	GENERAL PROPERTY TAXES	\$32,873.51
	<b>Total for: TAXES</b>	<b>\$32,873.51</b>
	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$16,852.45
	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$8,071.00
	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,235.00
	WHEEL TAX INTERGOVERNMENTAL	\$3,508.49
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$29,666.94</b>
	<b>TOTAL RECEIPTS FOR 708 MOTOR VEHICLE</b>	<b>\$62,540.45</b>
Fund:	<u>5 RIVER BOAT</u>	
5	RIVERBOAT REVENUE SHARING	\$3,977.12
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,977.12</b>

UNIT NAME: WEST COLLEGE CORNER

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	<b>TOTAL RECEIPTS FOR 5 RIVER BOAT</b>	<b>\$3,977.12</b>
Fund:	<u>2379 CUMULATIVE CAPITAL IMPROVEMENT (CIG</u>	
239	CIGARETTE TAX DISTR-CCI FUND	\$2,061.79
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,061.79</b>
	<b>TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT (CIG</b>	<b>\$2,061.79</b>
Fund:	<u>2391 CAPITAL DEVELOPMENT</u>	
2391	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$3,976.37
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,976.37</b>
	<b>TOTAL RECEIPTS FOR 2391 CAPITAL DEVELOPMENT</b>	<b>\$3,976.37</b>
Fund:	<u>2411 COUNTY ECONOMIC DEVELOPMENT</u>	
2411	CEDIT INTERGOVERNMENTAL	\$28,861.12
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$28,861.12</b>
	<b>TOTAL RECEIPTS FOR 2411 COUNTY ECONOMIC DEVELOPMENT</b>	<b>\$28,861.12</b>
Fund:	<u>6201 WASTEWATER</u>	
	SEWAGE FEES	\$212,366.89
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$212,366.89</b>
	<b>TOTAL RECEIPTS FOR 6201 WASTEWATER</b>	<b>\$212,366.89</b>
Fund:	<u>6281 WASTEWATER BOND INTEREST</u>	
	MISCELLANEOUS REVENUE-OTHER	\$44,633.20
	<b>Total for: MISCELLANEOUS</b>	<b>\$44,633.20</b>
	<b>TOTAL RECEIPTS FOR 6281 WASTEWATER BOND INTEREST</b>	<b>\$44,633.20</b>
Fund:	<u>6202 WASTEWATER DEPRECIATION</u>	
	MISCELLANEOUS REVENUE-OTHER	\$2,968.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,968.00</b>
	<b>TOTAL RECEIPTS FOR 6202 WASTEWATER DEPRECIATION</b>	<b>\$2,968.00</b>
Fund:	<u>6203 SANITARY SEWER CONSTRUCTION</u>	
6203	NET PROCEEDS FROM BORROWINGS	\$2,549,264.75
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,549,264.75</b>
	<b>TOTAL RECEIPTS FOR 6203 SANITARY SEWER CONSTRUCTION</b>	<b>\$2,549,264.75</b>
Fund:	<u>6004 WASTEWATER- STATE REVOLVING</u>	
	MISCELLANEOUS REVENUE-OTHER	\$3,288.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,288.00</b>

UNIT NAME: WEST COLLEGE CORNER

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 6004 WASTEWATER- STATE REVOLVING</b>	<b>\$3,288.00</b>
Fund: <u>6007 WASTEWATER- IDEM</u>	
MISCELLANEOUS REVENUE-OTHER	\$2,880.00
<b>Total for: MISCELLANEOUS</b>	<b>\$2,880.00</b>
<b>TOTAL RECEIPTS FOR 6007 WASTEWATER- IDEM</b>	<b>\$2,880.00</b>
Fund: <u>6008 USDA DEBT RESERVE</u>	
MISCELLANEOUS REVENUE-OTHER	\$20,379.95
<b>Total for: MISCELLANEOUS</b>	<b>\$20,379.95</b>
<b>TOTAL RECEIPTS FOR 6008 USDA DEBT RESERVE</b>	<b>\$20,379.95</b>
Fund: <u>300 PAYROLL</u>	
300 AGENCY FUND ADDITIONS	\$52,925.09
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$52,925.09</b>
<b>TOTAL RECEIPTS FOR 300 PAYROLL</b>	<b>\$52,925.09</b>
<b>Total Receipts:</b>	<b>\$3,061,184.28</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2008

ID: 81-3-896 PAGE: 1

COUNTY: UNION COUNTY  
 UNIT NAME: WEST COLLEGE CORNER

Fund:	706 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$3,552.90
	<b>TOTAL</b>		<b>\$3,552.90</b>
Fund:	708 MOTOR VEHICLE		
	PERSONAL SERVICES		\$27,502.03
	SUPPLIES		\$13,462.57
	OTHER SERVICES AND CHARGES		\$4,210.61
	CAPITAL OUTLAY		\$5,963.50
	<b>TOTAL</b>		<b>\$51,138.71</b>
Fund:	2411 COUNTY ECONOMIC DEVELOPMENT		
	CAPITAL OUTLAY		\$22,710.30
	<b>TOTAL</b>		<b>\$22,710.30</b>
Fund:	6201 WASTEWATER		
	PERSONAL SERVICES		\$7,729.47
	SUPPLIES		\$26,243.90
	OTHER SERVICES AND CHARGES		\$86,376.90
	TRANSFER OF FUNDS		\$84,144.26
	<b>TOTAL</b>		<b>\$204,494.53</b>
Fund:	6281 WASTEWATER BOND _INTEREST		
	OTHER DISBURSEMENTS		\$18,896.82
	<b>TOTAL</b>		<b>\$18,896.82</b>
Fund:	6203 SANITARY SEWER CONSTRUCTION		
	OTHER DISBURSEMENTS		\$2,522,751.35
	<b>TOTAL</b>		<b>\$2,522,751.35</b>
Fund:	6008 USDA DEBT RESERVE		
	DEBT SERVICE-PRINCIPAL		\$9,995.11
	<b>TOTAL</b>		<b>\$9,995.11</b>
Fund:	300 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$52,945.09
	<b>TOTAL</b>		<b>\$52,945.09</b>
<b>TOTAL DISBURSEMENTS:</b>			<b>\$2,886,484.81</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 81-3-896 PAGE: 1

COUNTY: UNION COUNTY

UNIT NAME: WEST COLLEGE CORNER

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Fund: 100 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$22,977.94
SUPPLIES	\$7,207.74
OTHER SERVICES AND CHARGES	\$30,004.43
CAPITAL OUTLAY	\$1,099.06

<b>TOTAL</b>	<b>\$61,289.17</b>
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BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$22,977.94
SUPPLIES	\$7,207.74
OTHER SERVICES AND CHARGES	\$30,004.43
CAPITAL OUTLAY	\$1,099.06
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

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<b>TOTAL GENERAL</b>	<b>\$61,289.17</b>
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PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
6201 WASTEWATER UTILITY-OPERATING <i>Fund Total:</i>	NO FUNCTION NEEDED	6201 MISC. SERVICE REVENUES	\$212,366.89 <b>\$212,366.89</b>
6281 WASTEWATER UTIL-BOND AND INTEREST <i>Fund Total:</i>	NO FUNCTION NEEDED NO FUNCTION NEEDED	6281 TRANSFER PER BOND ORDINANCE 6007 TRANSFER OF FUNDS-OTHER	\$44,633.20 \$2,880.00 <b>\$47,513.20</b>
6202 WASTEWATER UTILITY-DEPREC/IMPROVE <i>Fund Total:</i>	NO FUNCTION NEEDED	6202 TRANSFER PER BOND ORDINANCE	\$2,968.00 <b>\$2,968.00</b>
WASTEWATER UTILITY-CONSTRUCTION <i>Fund Total:</i>	NO FUNCTION NEEDED	6203 NET PROCEEDS FROM BORROWINGS	\$2,549,264.75 <b>\$2,549,264.75</b>
6204 WASTEWATER UTILITY-OTHER #1 <i>Fund Total:</i>	NO FUNCTION NEEDED NO FUNCTION NEEDED	6204 TRANSFER OF FUNDS-OTHER 6206 TRANSFER OF FUNDS-OTHER	\$3,288.00 \$9,995.11 <b>\$13,283.11</b>
6203 WASTEWATER UTILITY-DEBT RESERVE <i>Fund Total:</i>	NO FUNCTION NEEDED	6204 TRANSFER PER BOND ORDINANCE	\$20,379.95 <b>\$20,379.95</b>
<b>Total REVENUES:</b>			<b>\$2,845,775.90</b>

**EXPENDITURES**

6201 WASTEWATER UTILITY-OPERATING <i>Expense Category Total:</i> <i>Fund Total:</i>	GENERAL CATEGORIES	6201 GENERATION EXPENSE	\$204,494.53 <b>\$204,494.53</b> <b>\$204,494.53</b>
6281 WASTEWATER UTIL-BOND AND INTEREST <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	6281 OTHER DISBURSEMENTS	\$18,896.82 <b>\$18,896.82</b> <b>\$18,896.82</b>
WASTEWATER UTILITY-CONSTRUCTION <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	6203 CONSTRUCTION	\$2,522,751.35 <b>\$2,522,751.35</b> <b>\$2,522,751.35</b>
<b>Total EXPENDITURES:</b>			<b>\$2,746,142.70</b>

PART 5 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2008

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CASH

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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>
		GENERAL FUND	101				\$70,228.86
		MOTOR VEHICLE HIGHWAY	708				\$49,200.51
		RIVER BOAT FUND	5				\$18,393.14
		RAINY DAY FUND	061				\$7,902.10
		CCI	2379				\$30,168.57
		CCD	2391				\$41,151.87
		EDIT	2411				\$82,256.56
		WASTEWATER OPERATING	6201				\$46,088.98
		WASTEWATER B <sub>I</sub>	6281				\$59,045.85
		WASTEWATER DEPRECIATION	6202				\$2,968.00
		CONSTRUCTION	6203				\$26,513.40
		STATE REVOLVING DEBT	6004				\$9,995.11
		STATE REVOLVING B <sub>I</sub>	6005				\$3,288.00
		IDEM LOAN-B <sub>I</sub>	6007				\$2,880.00
		USDA DEBT SERVICE	2008				\$19,497.97
		LOCAL ROADS _STREET	706				\$6,217.29
		PAYROLL	300				\$-20.00

**Total CASH:** **\$475,776.21**

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**Total Cash and Investments:** **\$475,776.21**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$513,639.37
PRINCIPAL ISSUED DURING YEAR	\$1,516,000.00
PRINCIPAL RETIRED DURING YEAR	\$331,911.47
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,697,727.90
INTEREST PAID DURING 2008 (FULL YEAR)	\$7,443.64

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: WEST COLLEGE CORNER

ID: 81-3-896

COUNTY: UNION COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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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>
10.760	WASTEWATER DISPOSAL FOR RURAL DEVELOPMENT LEVEL	USDA RURAL	\$1,504,765.00	6203 SANITARY SEWER CONSTRUCTION	\$698,000.00	\$698,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST COLLEGE CORNER

ID: 81-3-896

COUNTY: UNION COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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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>
CF-06-248	WASTEWATER UTILITY IMPROVEMENT	CDBG	\$525,000.00	6203 SANITARY SEWER CONSTRUCTION	\$334,894.78	\$334,894.78

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 10 - REPORT ON CAPITAL ASSETS  
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: UNION COUNTY  
 UNIT NAME: WEST COLLEGE CORNER

ID: 81-3-896  
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	100 GENERAL	708 MOTOR VEHICLE	6201 WASTEWATER
BALANCE, JANUARY 1	\$33,908.00	\$93,381.00	\$0.00
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$8,000.00
INFRASTRUCTURE	\$0.00	\$0.00	\$4,738.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$1,018,280.00
MACHINERY AND EQUIPMENT	\$624.00	\$0.00	\$9,260.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,232,011.00</u>
TOTAL ADDITIONS	<u>\$624.00</u>	<u>\$0.00</u>	<u>\$3,272,289.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$59.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$59.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$34,473.00</u>	<u>\$93,381.00</u>	<u>\$3,272,289.00</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST COLLEGE CORNER  
COUNTY: UNION COUNTY

ID: 81-3-896

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2008

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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>
31-1200063	UNION COUNTY DEVELOPMENT CORP.	5 W. HIGH STREET  LIBERTY, IN 4-7353	UNION COUNTY	BLANCHE STELLE	765-458-5976	DUES	\$500.00