

FEDERAL IDENTIFICATION NUMBER:
35-6001229

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

UNIT NAME:
WATERLOO CIVIL TOWN

COUNTY:
DEKALB COUNTY

ID: 17-3-590
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____ TITLE: CLERK/TREASURER
PRINTED NAME OF OFFICIAL: RENATA FORD DATE SIGNED: _____
ADDRESS: 280 N WAYNE ST CITY: WATERLOO
POB 96 EMAIL ADDRESS: WATERLOOCT@MCHSI.COM
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 837-7428 ZIP: 46793-0000

*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						
CASH CHANGE	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00
GENERAL	\$33.66	\$772,547.65	\$741,156.30	\$31,425.01	\$0.00	\$31,425.01
Total by Fund Type:	\$233.66	\$772,547.65	\$741,156.30	\$31,625.01	\$0.00	\$31,625.01
FUND TYPE: SPECIAL REVENUE						
CEMETERY GIFT	\$723.37	\$0.00	\$0.00	\$723.37	\$0.00	\$723.37
CEMETERY OPERATING	\$6,420.50	\$0.00	\$0.00	\$6,420.50	\$0.00	\$6,420.50
ECONOMIC DEVELOPMENT COMMISSION	\$13,944.01	\$14,749.15	\$13,124.76	\$15,568.40	\$0.00	\$15,568.40
LAW ENFORCEMENT CONTINUING ED	\$4,437.62	\$4,921.00	\$4,018.67	\$5,339.95	\$0.00	\$5,339.95
LOCAL ROAD AND STREET	\$2,301.67	\$11,054.37	\$10,260.86	\$3,095.18	\$0.00	\$3,095.18
MARSHALS	\$4,602.08	\$8,965.00	\$10,582.75	\$2,984.33	\$0.00	\$2,984.33
MOTOR VEHICLE HIGHWAY	\$50,750.87	\$328,686.64	\$253,339.25	\$126,098.26	\$231,431.15	\$357,529.41
PARK DONATION	\$0.38	\$725.00	\$720.00	\$5.38	\$0.00	\$5.38
RAINY DAY	\$69,846.13	\$11,143.53	\$35,513.75	\$45,475.91	\$0.00	\$45,475.91
RIVERBOAT	\$62,370.18	\$13,767.68	\$44,924.25	\$31,213.61	\$0.00	\$31,213.61
SANITATION	\$14,881.02	\$105,289.08	\$106,751.41	\$13,418.69	\$0.00	\$13,418.69
TOWN MATCH MONEY	\$0.00	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$55,000.00
Total by Fund Type:	\$230,277.83	\$554,301.45	\$479,235.70	\$305,343.58	\$231,431.15	\$536,774.73
FUND TYPE: DEBT SERVICE						
TAX INCREMENTAL FINANCING	\$21,209.08	\$10,240.65	\$6,536.71	\$24,913.02	\$0.00	\$24,913.02
Total by Fund Type:	\$21,209.08	\$10,240.65	\$6,536.71	\$24,913.02	\$0.00	\$24,913.02
FUND TYPE: CAPITAL PROJECTS						
CO ECONOMIC DEVELOPMENT INCOME TAX	\$104,477.68	\$80,592.23	\$87,215.65	\$97,854.26	\$0.00	\$97,854.26
CUMULATIVE CAPITAL DEVELOPMENT	\$24,151.40	\$20,315.68	\$28,227.57	\$16,239.51	\$0.00	\$16,239.51
CUMULATIVE CAPITAL IMPROVEMENT	\$15,189.44	\$6,745.94	\$15,000.00	\$6,935.38	\$0.00	\$6,935.38
CUMULATIVE FIRE	\$109,746.62	\$12,210.94	\$64,562.64	\$57,394.92	\$0.00	\$57,394.92

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						
Total by Fund Type:	\$253,565.14	\$119,864.79	\$195,005.86	\$178,424.07	\$0.00	\$178,424.07
FUND TYPE: PRIVATE PURPOSE						
CEMETERY ENDOWMENT	\$55,734.07	\$2,657.42	\$0.00	\$58,391.49	\$49,260.01	\$107,651.50
Total by Fund Type:	\$55,734.07	\$2,657.42	\$0.00	\$58,391.49	\$49,260.01	\$107,651.50
FUND TYPE: AGENCY						
PAYROLL	\$3,275.80	\$661,407.58	\$666,307.72	\$-1,624.34	\$0.00	\$-1,624.34
Total by Fund Type:	\$3,275.80	\$661,407.58	\$666,307.72	\$-1,624.34	\$0.00	\$-1,624.34
Subtotal All Funds:	\$564,295.58	\$2,121,019.54	\$2,088,242.29	\$597,072.83	\$280,691.16	\$877,763.99

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$15,000.00		
Transfers Out			\$15,000.00
Net Receipts and Disbursements	\$2,106,019.54	\$2,073,242.29	

CASH AND INVESTMENTS ON PART 4 ARE 280691.16! 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						
WASTEWATER UTIL-BOND AND INTEREST	\$37,341.86	\$221,635.06	\$113,358.75	\$145,618.17	\$0.00	\$145,618.17
WASTEWATER UTILITY-CONSTRUCTION	\$13,466.06	\$0.00	\$11,285.32	\$2,180.74	\$0.00	\$2,180.74
WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$16,535.54	\$3,480.00	\$5,568.45	\$14,447.09	\$0.00	\$14,447.09
WASTEWATER UTILITY-DEBT RESERVE	\$207,954.60	\$10,559.29	\$0.00	\$218,513.89	\$0.00	\$218,513.89
WASTEWATER UTILITY-DEPRECIATION/IMPROVE	\$16,614.83	\$0.00	\$14,490.00	\$2,124.83	\$0.00	\$2,124.83
WASTEWATER UTILITY-OPERATING	\$73,355.45	\$603,142.15	\$625,984.16	\$50,513.44	\$0.00	\$50,513.44
WATER UTILITY-BOND AND INTEREST	\$13,171.64	\$105,239.70	\$105,390.00	\$13,021.34	\$0.00	\$13,021.34
WATER UTILITY-CONSTRUCTION	\$17,170.56	\$0.00	\$10,195.21	\$6,975.35	\$0.00	\$6,975.35
WATER UTILITY-CUSTOMER DEPOSIT	\$20,471.97	\$3,480.00	\$5,997.11	\$17,954.86	\$0.00	\$17,954.86
WATER UTILITY-DEBT RESERVE	\$102,275.71	\$6,790.56	\$0.00	\$109,066.27	\$0.00	\$109,066.27
WATER UTILITY-DEPRECIATION/IMPROVE	\$6,734.24	\$0.00	\$5,343.00	\$1,391.24	\$0.00	\$1,391.24
WATER UTILITY-OPERATING	\$30,583.15	\$340,684.21	\$365,926.57	\$5,340.79	\$0.00	\$5,340.79
Total by Fund Type:	\$555,675.61	\$1,295,010.97	\$1,263,538.57	\$587,148.01	\$0.00	\$587,148.01
Subtotal All Funds:	\$555,675.61	\$1,295,010.97	\$1,263,538.57	\$587,148.01	\$0.00	\$587,148.01

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$342,973.56	
Transfers Out		\$348,192.30
Net Receipts and Disbursements	\$952,037.41	\$915,346.27

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.

UNIT NAME: WATERLOO CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$461,734.35
GENERAL PROPERTY TAXES	\$0.00
Total for: TAXES	\$461,734.35
BUILDING AND PLANNING PERMITS	\$1,175.00
Total for: LICENSES AND PERMITS	\$1,175.00
ABC EXCISE TAX DISTRIBUTION	\$1,237.50
LIQUOR GALLONAGE TAX DISTRIBUTION	\$4,392.95
CIGARETTE TAX DISTR-GENERAL FUND	\$2,169.80
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$606.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$28,721.81
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,895.11
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$184,974.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$25,122.41
Total for: INTERGOVERNMENTAL	\$250,119.58
FIRE PROTECTION CONTRACTS	\$19,420.00
SALE OF CEMETERY LOTS	\$4,080.00
CEMETERY RECEIPTS	\$3,612.50
CABLE TV RECEIPTS	\$7,475.24
Total for: CHARGES FOR SERVICES	\$34,587.74
COURT RECEIPTS	\$1,059.22
Total for: FINES, FORFEITURES, AND FEES	\$1,059.22
INTEREST EARNED	\$4,506.96
RENTAL OF PROPERTY	\$1,405.00
MISCELLANEOUS REVENUE-OTHER	\$2,959.80
Total for: MISCELLANEOUS	\$8,871.76
TRANSFER FROM CCI FUND	\$15,000.00
Total for: OTHER FINANCING SOURCES	\$15,000.00
TOTAL RECEIPTS FOR GENERAL	\$772,547.65
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$249,901.30
Total for: TAXES	\$249,901.30
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$58,181.13
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$333.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,781.50
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,590.75
Total for: INTERGOVERNMENTAL	\$75,886.38
SWEEPING STREETS	\$300.00
Total for: CHARGES FOR SERVICES	\$300.00

UNIT NAME: WATERLOO CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
INTEREST EARNED	\$2,292.96
MISCELLANEOUS REVENUE-OTHER	\$306.00
Total for: MISCELLANEOUS	\$2,598.96
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$328,686.64
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$11,054.37
Total for: INTERGOVERNMENTAL	\$11,054.37
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$11,054.37
Fund: <u>SANITATION</u>	
GARBAGE AND TRASH COLLECTION FEES	\$105,210.79
Total for: CHARGES FOR SERVICES	\$105,210.79
INTEREST EARNED	\$6.29
MISCELLANEOUS REVENUE-OTHER	\$72.00
Total for: MISCELLANEOUS	\$78.29
TOTAL RECEIPTS FOR SANITATION	\$105,289.08
Fund: <u>LAW ENFORCEMENT CONTINUING ED</u>	
LICENSES, OTHER	\$9.00
GUN PERMITS	\$2,890.00
PERMITS, OTHER	\$1,088.00
Total for: LICENSES AND PERMITS	\$3,987.00
POLICE REPORTS	\$240.00
Total for: CHARGES FOR SERVICES	\$240.00
COURT COSTS	\$617.00
Total for: FINES, FORFEITURES, AND FEES	\$617.00
MISCELLANEOUS REVENUE-OTHER	\$77.00
Total for: MISCELLANEOUS	\$77.00
TOTAL RECEIPTS FOR LAW ENFORCEMENT CONTINUING ED	\$4,921.00
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$13,767.68
Total for: INTERGOVERNMENTAL	\$13,767.68
TOTAL RECEIPTS FOR RIVERBOAT	\$13,767.68
Fund: <u>PARK DONATION</u>	
BUILDING AND PLANNING PERMITS	\$725.00

UNIT NAME: WATERLOO CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: LICENSES AND PERMITS	\$725.00
TOTAL RECEIPTS FOR PARK DONATION	\$725.00
Fund: <u>RAINY DAY</u>	
MISCELLANEOUS REVENUE-OTHER	\$11,143.53
Total for: MISCELLANEOUS	\$11,143.53
TOTAL RECEIPTS FOR RAINY DAY	\$11,143.53
Fund: <u>ECONOMIC DEVELOPMENT COMMISSION</u>	
GENERAL PROPERTY TAXES	\$13,773.65
Total for: TAXES	\$13,773.65
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$18.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$869.82
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$87.68
Total for: INTERGOVERNMENTAL	\$975.50
TOTAL RECEIPTS FOR ECONOMIC DEVELOPMENT COMMISSION	\$14,749.15
Fund: <u>MARSHALS</u>	
GUN PERMITS	\$940.00
Total for: LICENSES AND PERMITS	\$940.00
STATE GRANTS-PUBLIC SAFETY	\$3,495.00
Total for: INTERGOVERNMENTAL	\$3,495.00
CONTRIBUTIONS AND DONATIONS	\$2,030.00
MISCELLANEOUS REVENUE-OTHER	\$2,500.00
Total for: MISCELLANEOUS	\$4,530.00
TOTAL RECEIPTS FOR MARSHALS	\$8,965.00
Fund: <u>TOWN MATCH MONEY</u>	
MISCELLANEOUS REVENUE-OTHER	\$55,000.00
Total for: MISCELLANEOUS	\$55,000.00
TOTAL RECEIPTS FOR TOWN MATCH MONEY	\$55,000.00
Fund: <u>TAX INCREMENTAL FINANCING</u>	
GENERAL PROPERTY TAXES	\$10,240.65
Total for: TAXES	\$10,240.65
TOTAL RECEIPTS FOR TAX INCREMENTAL FINANCING	\$10,240.65
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$17,104.16
Total for: TAXES	\$17,104.16

UNIT NAME: WATERLOO CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$22.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,080.14
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$108.88
Total for: INTERGOVERNMENTAL	\$1,211.52
MISCELLANEOUS REVENUE-OTHER	\$2,000.00
Total for: MISCELLANEOUS	\$2,000.00
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$20,315.68
Fund: <u>CUMULATIVE FIRE</u>	
GENERAL PROPERTY TAXES	\$11,402.77
Total for: TAXES	\$11,402.77
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$15.50
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$72.58
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$720.09
Total for: INTERGOVERNMENTAL	\$808.17
TOTAL RECEIPTS FOR CUMULATIVE FIRE	\$12,210.94
Fund: <u>CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
CEDIT INTERGOVERNMENTAL	\$78,475.23
Total for: INTERGOVERNMENTAL	\$78,475.23
MISCELLANEOUS REVENUE-OTHER	\$2,117.00
Total for: MISCELLANEOUS	\$2,117.00
TOTAL RECEIPTS FOR CO ECONOMIC DEVELOPMENT INCOME TAX	\$80,592.23
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$6,745.94
Total for: INTERGOVERNMENTAL	\$6,745.94
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$6,745.94
Fund: <u>CEMETERY ENDOWMENT</u>	
INTEREST EARNED	\$1,299.92
DIVIDENDS	\$1,357.50
Total for: MISCELLANEOUS	\$2,657.42
TOTAL RECEIPTS FOR CEMETERY ENDOWMENT	\$2,657.42
Fund: <u>PAYROLL</u>	
AGENCY FUND ADDITIONS	\$661,407.58
Total for: OTHER FINANCING SOURCES	\$661,407.58

UNIT NAME: WATERLOO CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>CEMETERY ENDOWMENT</u>	
TOTAL RECEIPTS FOR PAYROLL	\$661,407.58
Total Receipts:	\$2,121,019.54

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

ID: 17-3-590 PAGE: 1
 COUNTY: DEKALB COUNTY
 UNIT NAME: WATERLOO CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$128,937.24
	SUPPLIES		\$90,201.05
	OTHER SERVICES AND CHARGES		\$31,208.00
	CAPITAL OUTLAY		\$2,992.96
	TOTAL		\$253,339.25
Fund:	LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$10,260.86
	TOTAL		\$10,260.86
Fund:	SANITATION		
	SUPPLIES		\$1,057.94
	OTHER SERVICES AND CHARGES		\$105,693.47
	TOTAL		\$106,751.41
Fund:	LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$4,018.67
	TOTAL		\$4,018.67
Fund:	RIVERBOAT		
	CAPITAL OUTLAY		\$44,924.25
	TOTAL		\$44,924.25
Fund:	PARK DONATION		
	OTHER DISBURSEMENTS		\$720.00
	TOTAL		\$720.00
Fund:	RAINY DAY		
	CAPITAL OUTLAY		\$35,513.75
	TOTAL		\$35,513.75
Fund:	ECONOMIC DEVELOPMENT COMMISSION		
	PERSONAL SERVICES		\$10,712.00
	OTHER SERVICES AND CHARGES		\$2,412.76
	TOTAL		\$13,124.76
Fund:	MARSHALS		
	SUPPLIES		\$7,792.75
	OTHER DISBURSEMENTS		\$2,790.00
	TOTAL		\$10,582.75
Fund:	TAX INCREMENTAL FINANCING		
	CAPITAL OUTLAY		\$6,536.71
	TOTAL		\$6,536.71
Fund:	CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY		\$28,227.57

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

ID: 17-3-590 PAGE: 2
COUNTY: DEKALB COUNTY
UNIT NAME: WATERLOO CIVIL TOWN

TOTAL		\$28,227.57
<hr/>		
Fund:	CUMULATIVE FIRE	
	CAPITAL OUTLAY	\$64,562.64
TOTAL		\$64,562.64
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Fund:	CO ECONOMIC DEVELOPMENT INCOME TAX	
	PERSONAL SERVICES	\$10,737.22
	CAPITAL OUTLAY	\$76,478.43
TOTAL		\$87,215.65
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Fund:	CUMULATIVE CAPITAL IMPROVEMENT	
	TRANSFER OF FUNDS	\$15,000.00
TOTAL		\$15,000.00
<hr/>		
Fund:	PAYROLL	
	AGENCY FUND DEDUCTIONS	\$666,307.72
TOTAL		\$666,307.72
<hr/>		
TOTAL DISBURSEMENTS:		\$1,347,085.99

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

ID: 17-3-590 PAGE: 1
 COUNTY: DEKALB COUNTY
 UNIT NAME: WATERLOO CIVIL TOWN

Fund:	GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$8,093.28
	OTHER SERVICES AND CHARGES		\$300.00
	TOTAL		\$8,393.28
Dept:	CITY COUNCIL/TOWN BOARD		
	PERSONAL SERVICES		\$16,152.00
	TOTAL		\$16,152.00
Dept:	MUNICIPAL BUILDING		
	PERSONAL SERVICES		\$179,751.67
	SUPPLIES		\$3,993.68
	OTHER SERVICES AND CHARGES		\$160,510.93
	TOTAL		\$344,256.28
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$30,134.00
	SUPPLIES		\$8,838.47
	OTHER SERVICES AND CHARGES		\$19,130.51
	TOTAL		\$58,102.98
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$245,571.82
	SUPPLIES		\$22,728.81
	OTHER SERVICES AND CHARGES		\$21,758.87
	TOTAL		\$290,059.50
Dept:	CEMETERY DEPT #1		
	PERSONAL SERVICES		\$8,533.63
	SUPPLIES		\$1,397.10
	OTHER SERVICES AND CHARGES		\$3,930.68
	TOTAL		\$13,861.41
Dept:	PARKS DEPARTMENT		
	PERSONAL SERVICES		\$7,844.91
	SUPPLIES		\$911.21
	OTHER SERVICES AND CHARGES		\$1,574.73
	TOTAL		\$10,330.85
BY OBJECT FOR GENERAL			
	PERSONAL SERVICES		\$496,081.31
	SUPPLIES		\$37,869.27
	OTHER SERVICES AND CHARGES		\$207,205.72
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$0.00
TOTAL GENERAL			\$741,156.30

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		\$5,581.68
	NO FUNCTION NEEDED		\$332,782.07
	NO FUNCTION NEEDED		\$2,320.46
	Expense Category Total:		\$340,684.21
	Fund Total:		\$340,684.21
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED		\$757.14
	NO FUNCTION NEEDED		\$104,482.56
	Expense Category Total:		\$105,239.70
	Fund Total:		\$105,239.70
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$3,480.00
	Expense Category Total:		\$3,480.00
	Fund Total:		\$3,480.00
WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$6,790.56
	Expense Category Total:		\$6,790.56
	Fund Total:		\$6,790.56
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$6,840.64
	NO FUNCTION NEEDED		\$594,415.42
	NO FUNCTION NEEDED		\$1,886.09
	Expense Category Total:		\$603,142.15
	Fund Total:		\$603,142.15
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$61.30
	NO FUNCTION NEEDED		\$221,573.76
	Expense Category Total:		\$221,635.06
	Fund Total:		\$221,635.06
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$3,480.00
	Expense Category Total:		\$3,480.00
	Fund Total:		\$3,480.00
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$432.61
	NO FUNCTION NEEDED		\$10,126.68
	Expense Category Total:		\$10,559.29
	Fund Total:		\$10,559.29
Total REVENUES:			\$1,295,010.97

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

EXPENDITURES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	GENERAL CATEGORIES		\$97,019.91
	GENERAL CATEGORIES		\$23,948.01
	GENERAL CATEGORIES		\$23,469.19
	GENERAL CATEGORIES		\$1,465.31
	GENERAL CATEGORIES		\$13,589.72
	GENERAL CATEGORIES		\$31,684.05
	GENERAL CATEGORIES		\$28,391.07
	GENERAL CATEGORIES		\$1,737.00
	GENERAL CATEGORIES		\$8,641.34
	GENERAL CATEGORIES		\$22,153.55
	GENERAL CATEGORIES		\$2,554.30
Expense Category Total:			\$254,653.45
Expense Category Total:	NO FUNCTION NEEDED		\$111,273.12
Fund Total:			\$365,926.57
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED		\$49,670.00
	NO FUNCTION NEEDED		\$55,000.00
	NO FUNCTION NEEDED		\$720.00
Expense Category Total:			\$105,390.00
Fund Total:			\$105,390.00
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED		\$5,343.00
	Expense Category Total:		\$5,343.00
Fund Total:			\$5,343.00
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$5,218.74
	NO FUNCTION NEEDED		\$778.37
	Expense Category Total:		\$5,997.11
Fund Total:			\$5,997.11
WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED		\$10,195.21
	Expense Category Total:		\$10,195.21
Fund Total:			\$10,195.21
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$132,652.73
	GENERAL CATEGORIES		\$37,878.34
	GENERAL CATEGORIES		\$5,996.37
	GENERAL CATEGORIES		\$61,447.31
	GENERAL CATEGORIES		\$3,714.80

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

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$34,047.88
	GENERAL CATEGORIES		\$12,285.05
	GENERAL CATEGORIES		\$83,120.50
	GENERAL CATEGORIES		\$1,594.65
	GENERAL CATEGORIES		\$9,666.64
	GENERAL CATEGORIES		\$11,879.45
	Expense Category Total:		\$394,283.72
	NO FUNCTION NEEDED		\$231,700.44
	Expense Category Total:		\$231,700.44
	Fund Total:		\$625,984.16
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$66,958.75
	NO FUNCTION NEEDED		\$46,000.00
	NO FUNCTION NEEDED		\$400.00
	Expense Category Total:		\$113,358.75
	Fund Total:		\$113,358.75
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED		\$14,490.00
	Expense Category Total:		\$14,490.00
	Fund Total:		\$14,490.00
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$390.69
	NO FUNCTION NEEDED		\$5,177.76
	Expense Category Total:		\$5,568.45
	Fund Total:		\$5,568.45
WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED		\$11,285.32
	Expense Category Total:		\$11,285.32
	Fund Total:		\$11,285.32
Total EXPENDITURES:			\$1,263,538.57

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>
		CHECKING	775				\$-80,131.43
		REPO	010				\$456,358.24
		PAYROLL	208				\$15,686.49
		WASTEWATER DEBT/INTEREST	028				\$145,681.98
		WASTEWATER DEBT RESERVE	029				\$218,570.45
		CUSTOMER DIRECT DEPOSIT	565				\$25,210.93
		WATER DEBT/DEBT RESERVE	654				\$122,153.02

Total CASH: **\$903,529.68**

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>
02/15/2009	MOTOR VEHICLE HIGHWAY	CERTIFICATE OF DEPOSIT	256	\$224,552.29	11/15/2010	2.35	\$231,431.15

Total by Fund: **\$231,431.15**

03/07/2009	CEMETERY ENDOWMENT	CERTIFICATE OF DEPOSIT	322	\$47,960.09	12/07/2010	2.25	\$49,260.01
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Total by Fund: **\$49,260.01**

Total INVESTMENTS: **\$280,691.16**

Total Cash and Investments: **\$1,184,220.84**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WATERLOO CIVIL TOWN
COUNTY: DEKALB COUNTY

ID: 17-3-590

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: WATERLOO CIVIL TOWN

ID: 17-3-590

COUNTY: DEKALB 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: WATERLOO CIVIL TOWN

ID: 17-3-590

COUNTY: DEKALB 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: DEKALB COUNTY
UNIT NAME: WATERLOO CIVIL TOWN

ID: 17-3-590
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: WATERLOO CIVIL TOWN
COUNTY: DEKALB COUNTY

ID: 17-3-590

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>
	DEKALB COUNTY HUMANE SHELTER	5221 US HWY 6 BUTLER, IN 46721	DEKALB COUNTY			ANIMAL SHELTER	\$1,500.00
	DEKALB COUNTY COUNCIL ON AGING	1800 E 7TH ST AUBURN, IN 46706	DEKALB COUNTY			SENIOR CENTER	\$5,000.00
	NORTHEAST IN REGIONAL PARTNERSHIP	300 N MAIN ST FT WAYNE, IN 46802	DEKALB COUNTY			REDEVELOPMENT	\$663.00
	DEKALB COUNTY ECONOMIC DEVELOPMENT	208 S JACKSON ST AUBURN, IN 46706	DEKALB COUNTY			ECONOMIC DEVELOPMENT	\$4,699.00
	WATERLOO ATHLETIC ASSOCIATION	320 E WALNUT ST WATERLOO, IN 46793	DEKALB COUNTY			YOUTH ATHLETICS	\$840.00