

FEDERAL IDENTIFICATION NUMBER:  
35-1079863

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

UNIT NAME:

TOWN OF BOSWELL

COUNTY:

BENTON

ID: 4-3-531

(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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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: JENIFER CRISP

ADDRESS: P.O. BOX 223

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 869-5951

TITLE: CLERK-TREASURER

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

CITY: BOSWELL

ZIP: 47921-0223

\*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: TOWN OF BOSWELL

ID: 4-3-531

**CASH UNITS ONLY**

COUNTY: BENTON

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>						
101 GENERAL	\$146,884.14	\$352,122.39	\$455,545.68	\$43,460.85	\$0.00	\$43,460.85
<b>Total by Fund Type:</b>	<b>\$146,884.14</b>	<b>\$352,122.39</b>	<b>\$455,545.68</b>	<b>\$43,460.85</b>	<b>\$0.00</b>	<b>\$43,460.85</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
230 CRIMINAL JUSTICE INSTITUTE GRANT	\$0.00	\$9,758.00	\$9,758.00	\$0.00	\$0.00	\$0.00
446 DONATIONS #2	\$0.00	\$402.00	\$278.12	\$123.88	\$0.00	\$123.88
409 FIREARMS TRAINING	\$1,427.00	\$414.00	\$0.00	\$1,841.00	\$0.00	\$1,841.00
202 LOCAL ROAD AND STREET	\$18,537.38	\$3,340.40	\$10,000.00	\$11,877.78	\$14,411.86	\$26,289.64
201 MOTOR VEHICLE HIGHWAY	\$62,397.21	\$22,276.20	\$34,502.48	\$50,170.93	\$0.00	\$50,170.93
445 PARK DONATION	\$10,750.28	\$0.00	\$7,607.07	\$3,143.21	\$0.00	\$3,143.21
<b>Total by Fund Type:</b>	<b>\$93,111.87</b>	<b>\$36,190.60</b>	<b>\$62,145.67</b>	<b>\$67,156.80</b>	<b>\$14,411.86</b>	<b>\$81,568.66</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$10,713.83	\$2,689.44	\$0.00	\$13,403.27	\$0.00	\$13,403.27
<b>Total by Fund Type:</b>	<b>\$10,713.83</b>	<b>\$2,689.44</b>	<b>\$0.00</b>	<b>\$13,403.27</b>	<b>\$0.00</b>	<b>\$13,403.27</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$0.00	\$246,242.27	\$246,185.22	\$57.05	\$0.00	\$57.05
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$246,242.27</b>	<b>\$246,185.22</b>	<b>\$57.05</b>	<b>\$0.00</b>	<b>\$57.05</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531

**CASH UNITS ONLY**

COUNTY: BENTON

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>\$250,709.84</b>	<b>\$637,244.70</b>	<b>\$763,876.57</b>	<b>\$124,077.97</b>	<b>\$14,411.86</b>	<b>\$138,489.83</b>
<b>Section II</b>						
Less:						
Investment Sales		\$26,918.65				
Investment Purchases			\$0.00			
Transfers In		\$256,242.27				
Transfers Out			\$256,185.22			
Net Receipts and Disbursements		\$354,083.78	\$507,691.35			

**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>						
607 WASTEWATER UTIL-BOND AND INTEREST	\$30,926.82	\$26,035.63	\$23,950.00	\$33,012.45	\$25,000.00	\$58,012.45
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$2,714.55	\$940.06	\$345.34	\$3,309.27	\$25,000.00	\$28,309.27
606 WASTEWATER UTILITY-OPERATING	\$37,438.01	\$163,847.09	\$181,973.61	\$19,311.49	\$0.00	\$19,311.49
604 WATER UTILITY-CUSTOMER DEPOSIT	\$2,930.00	\$1,800.00	\$1,570.00	\$3,160.00	\$0.00	\$3,160.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$13,647.85	\$0.00	\$10,000.00	\$3,647.85	\$0.00	\$3,647.85
601 WATER UTILITY-OPERATING	\$55,206.70	\$352,413.24	\$366,578.49	\$41,041.45	\$0.00	\$41,041.45
<b>Total by Fund Type:</b>	<b>\$142,863.93</b>	<b>\$545,036.02</b>	<b>\$584,417.44</b>	<b>\$103,482.51</b>	<b>\$50,000.00</b>	<b>\$153,482.51</b>

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<b>Subtotal All Funds:</b>	<b>\$142,863.93</b>	<b>\$545,036.02</b>	<b>\$584,417.44</b>	<b>\$103,482.51</b>	<b>\$50,000.00</b>	<b>\$153,482.51</b>
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**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$237,231.60				
Transfers Out			\$238,777.84			
Net Receipts and Disbursements		\$307,804.42	\$345,639.60			

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

UNIT NAME: TOWN OF BOSWELL

PART 2 - RECEIPTS

COUNTY: BENTON

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>		
101110	GENERAL PROPERTY TAXES	\$136,069.66
	<b>Total for: TAXES</b>	<b>\$136,069.66</b>
101352	LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,673.77
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$733.48
101121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,256.00
101125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,478.00
101123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$37,792.00
101127	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$7,058.87
101124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,707.00
101126	RIVERBOAT REVENUE SHARING	\$5,187.82
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$60,886.94</b>
101442	GARBAGE AND TRASH COLLECTION FEES	\$40,877.49
101622	RENTS FROM UTILITY PROPERTY	\$4,000.00
101441	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$6,711.00
101440	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$8,994.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$60,582.49</b>
101510	FINES AND FEES-OTHER	\$366.80
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$366.80</b>
101609	INTEREST EARNED	\$1,354.72
101610	INTEREST EARNED	\$451.34
101620	RENTAL OF PROPERTY	\$2,000.00
101621	RENTAL OF PROPERTY	\$3,950.00
101600	MISCELLANEOUS REVENUE-OTHER	\$1,001.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$8,757.06</b>
101991	TRANSFER OF FUNDS-OTHER	\$10,000.00
101913	INSURANCE REIMBURSEMENTS	\$469.00
101951	SALE OF INVESTMENTS	\$12,551.00
101950	SALE OF INVESTMENTS	\$14,367.65
101915	TAX REFUNDS	\$171.00
101990	REIMBURSEMENTS-OTHER	\$47,900.79
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$85,459.44</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$352,122.39</b>
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>		
201355	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$20,343.69
201356	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$550.64
201359	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$1,113.95
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$22,008.28</b>
201357	TAX REFUNDS	\$267.92

UNIT NAME: TOWN OF BOSWELL

PART 2 - RECEIPTS

COUNTY: BENTON

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$267.92</b>
<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>		<b>\$22,276.20</b>
Fund: <u>202 LOCAL ROAD AND STREET</u>		
202355	LOCAL ROAD AND STREET DISTRIBUTION	\$2,798.48
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,798.48</b>
202610	INTEREST EARNED	\$541.92
	<b>Total for: MISCELLANEOUS</b>	<b>\$541.92</b>
<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>		<b>\$3,340.40</b>
Fund: <u>409 FIREARMS TRAINING</u>		
409200	GUN PERMITS	\$390.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$390.00</b>
409201	INFRACTIONS	\$24.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$24.00</b>
<b>TOTAL RECEIPTS FOR 409 FIREARMS TRAINING</b>		<b>\$414.00</b>
Fund: <u>446 DONATIONS #2</u>		
446450	CONTRIBUTIONS AND DONATIONS	\$402.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$402.00</b>
<b>TOTAL RECEIPTS FOR 446 DONATIONS #2</b>		<b>\$402.00</b>
Fund: <u>230 CRIMINAL JUSTICE INSTITUTE GRANT</u>		
230311	STATE GRANTS-PUBLIC SAFETY	\$8,781.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$8,781.00</b>
230921	MISCELLANEOUS REVENUE-OTHER	\$977.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$977.00</b>
<b>TOTAL RECEIPTS FOR 230 CRIMINAL JUSTICE INSTITUTE GRANT</b>		<b>\$9,758.00</b>
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>		
401354	CIGARETTE TAX DISTR-CCI FUND	\$2,689.44
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,689.44</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>		<b>\$2,689.44</b>
Fund: <u>701 PAYROLL</u>		
701110	TRANSFER OF FUNDS-OTHER	\$162,027.14
701921	TRANSFER OF FUNDS-OTHER	\$23,812.99
701922	TRANSFER OF FUNDS-OTHER	\$34,687.66
701924	TRANSFER OF FUNDS-OTHER	\$5,209.47
701925	TRANSFER OF FUNDS-OTHER	\$6,176.61

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: TOWN OF BOSWELL

COUNTY: BENTON

	<u>Title</u>	<u>Amount</u>
Fund:	<u>701 PAYROLL</u>	
701923	TRANSFER OF FUNDS-OTHER	\$7,735.07
701926	TRANSFER OF FUNDS-OTHER	\$6,166.70
701927	TRANSFER OF FUNDS-OTHER	\$426.63
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$246,242.27</b>
	<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$246,242.27</b>
	<b>Total Receipts:</b>	<b>\$637,244.70</b>

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

ID: 4-3-531

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COUNTY: BENTON

UNIT NAME: TOWN OF BOSWELL

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Fund:	201 MOTOR VEHICLE HIGHWAY	
	SUPPLIES	\$5,898.33
	OTHER SERVICES AND CHARGES	\$5,820.32
	CAPITAL OUTLAY	\$22,783.83
	<b>TOTAL</b>	<b>\$34,502.48</b>

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Fund:	202 LOCAL ROAD AND STREET	
	TRANSFER OF FUNDS	\$10,000.00
	<b>TOTAL</b>	<b>\$10,000.00</b>

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Fund:	445 PARK DONATION	
	CAPITAL OUTLAY	\$7,607.07
	<b>TOTAL</b>	<b>\$7,607.07</b>

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Fund:	446 DONATIONS #2	
	OTHER DISBURSEMENTS	\$278.12
	<b>TOTAL</b>	<b>\$278.12</b>

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Fund:	230 CRIMINAL JUSTICE INSTITUTE GRANT	
	OTHER DISBURSEMENTS	\$9,758.00
	<b>TOTAL</b>	<b>\$9,758.00</b>

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Fund:	701 PAYROLL	
	TRANSFER OF FUNDS	\$246,185.22
	<b>TOTAL</b>	<b>\$246,185.22</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$308,330.89</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 4-3-531

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COUNTY: BENTON

UNIT NAME: TOWN OF BOSWELL

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Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$64,500.92
	SUPPLIES		\$5,008.39
	OTHER SERVICES AND CHARGES		\$235,110.59
	CAPITAL OUTLAY		\$27,554.14
	OTHER DISBURSEMENTS		\$44,482.01
	<b>TOTAL</b>		<b>\$376,656.05</b>

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Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$69,440.08
	SUPPLIES		\$9,199.55
	CAPITAL OUTLAY		\$250.00
	<b>TOTAL</b>		<b>\$78,889.63</b>

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BY OBJECT FOR GENERAL			
PERSONAL SERVICES			\$133,941.00
SUPPLIES			\$14,207.94
OTHER SERVICES AND CHARGES			\$235,110.59
CAPITAL OUTLAY			\$27,804.14
OTHER DISBURSEMENTS			\$44,482.01
TRANSFER OF FUNDS			\$0.00
PURCHASE OF INVESTMENTS			\$0.00

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<b>TOTAL GENERAL</b>			<b>\$455,545.68</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>	
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601443000 OTHER TAXES	\$5,961.43	
	NO FUNCTION NEEDED	601445000 UNMETERED SALES-OTHER	\$600.00	
	NO FUNCTION NEEDED	601441000 METERED-RESIDENTIAL	\$74,270.08	
	NO FUNCTION NEEDED	601433000 METERED-RESIDENTIAL	\$4,181.43	
	NO FUNCTION NEEDED	601430000 METERED-COMMERICAL	\$10,744.49	
	NO FUNCTION NEEDED	601431000 METERED-INDUSTRIAL	\$547.51	
	NO FUNCTION NEEDED	601432000 METERED-OTHER	\$1,854.88	
	NO FUNCTION NEEDED	601434000 METERED-OTHER	\$692.45	
	NO FUNCTION NEEDED	601435000 METERED-OTHER	\$2,375.60	
	NO FUNCTION NEEDED	601448000 FIRE PROTECTION-PUBLIC	\$30,020.00	
	NO FUNCTION NEEDED	601444000 FORFEITED DISCOUNTS	\$2,065.69	
	NO FUNCTION NEEDED	601442000 OTHER REVENUE	\$100.00	
	NO FUNCTION NEEDED	601446000 OTHER REVENUE	\$645.00	
	NO FUNCTION NEEDED	601447000 OTHER REVENUE	\$510.00	
	NO FUNCTION NEEDED	601449000 OTHER REVENUE	\$82.50	
	NO FUNCTION NEEDED	601609000 INTEREST EARNED	\$493.02	
	NO FUNCTION NEEDED	601920000 TRANSFER OF FUNDS-OTHER	\$202,231.60	
	NO FUNCTION NEEDED	601931000 TRANSFER OF FUNDS-OTHER	\$10,000.00	
NO FUNCTION NEEDED	601960000 REFUNDS-OTHER	\$56.55		
NO FUNCTION NEEDED	601990000 REIMBURSEMENTS-OTHER	\$4,981.01		
<b>Fund Total:</b>			<b>\$352,413.24</b>	
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604445000 MISC. SERVICE REVENUES	\$1,800.00	
<b>Fund Total:</b>			<b>\$1,800.00</b>	
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441000 METERED-RESIDENTIAL	\$128,115.44	
	NO FUNCTION NEEDED	606442000 METERED-COMMERICAL	\$13,079.71	
	NO FUNCTION NEEDED	606443000 METERED-INDUSTRIAL	\$1,165.48	
	NO FUNCTION NEEDED	606446000 METERED-OTHER	\$977.48	
	NO FUNCTION NEEDED	606447000 METERED-OTHER	\$9,159.12	
	NO FUNCTION NEEDED	606448000 METERED-OTHER	\$1,168.29	
	NO FUNCTION NEEDED	606449000 METERED-OTHER	\$3,694.13	
	NO FUNCTION NEEDED	606445000 FORFEITED DISCOUNTS	\$3,994.46	
	NO FUNCTION NEEDED	606609000 INTEREST EARNED	\$345.47	
	NO FUNCTION NEEDED	606990000 MISCELLANEOUS REVENUE-OTHER	\$220.62	
	NO FUNCTION NEEDED	606991000 MISCELLANEOUS REVENUE-OTHER	\$480.00	
	NO FUNCTION NEEDED	606960000 REFUNDS-OTHER	\$247.00	
	NO FUNCTION NEEDED	606913000 REFUNDS-OTHER	\$1,199.89	
	<b>Fund Total:</b>			<b>\$163,847.09</b>
	607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607609000 INTEREST EARNED	\$95.57
NO FUNCTION NEEDED		607610000 INTEREST EARNED	\$940.06	

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
607 WASTEWATER UTIL-BOND AND INTEREST <i>Fund Total:</i>	NO FUNCTION NEEDED	607931000 TRANSFER PER BOND ORDINANCE	\$25,000.00 \$26,035.63
608 WASTEWATER UTILITY-DEPREC/IMPROVE <i>Fund Total:</i>	NO FUNCTION NEEDED	608610000 INTEREST EARNED	\$940.06 \$940.06
<b>Total REVENUES:</b>			<b>\$545,036.02</b>

**EXPENDITURES**

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601001112 SALARIES AND WAGES-EMPLOYEES	\$44,850.89
	GENERAL CATEGORIES	601001120 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,121.20
	GENERAL CATEGORIES	601001110 ADMINISTRATIVE AND GENERAL SALARIES	\$10,336.19
	GENERAL CATEGORIES	601001130 EMPLOYEE PENSIONS AND BENEFITS	\$4,828.88
	GENERAL CATEGORIES	601001131 EMPLOYEE PENSIONS AND BENEFITS	\$4,460.58
	GENERAL CATEGORIES	601001210 OFFICE SUPPLIES	\$6,367.80
	GENERAL CATEGORIES	601001322 OFFICE SUPPLIES	\$730.49
	GENERAL CATEGORIES	601001350 PURCHASED POWER	\$8,975.67
	GENERAL CATEGORIES	601001391 CHEMICALS	\$1,925.25
	GENERAL CATEGORIES	601001234 MATERIALS AND SUPPLIES	\$1,750.75
	GENERAL CATEGORIES	601001236 MATERIALS AND SUPPLIES	\$40.82
	GENERAL CATEGORIES	601001211 PURCHASED GAS	\$3,521.48
	GENERAL CATEGORIES	601001230 REPAIRS	\$47,883.05
	GENERAL CATEGORIES	601001511 CONTRACTUAL SERVICES-ACCOUNTING	\$1,357.00
	GENERAL CATEGORIES	601001310 CONTRACTUAL SERVICES-TESTING	\$1,526.25
	GENERAL CATEGORIES	601001324 CONTRACTUAL SERVICES-OTHER	\$730.87
	GENERAL CATEGORIES	601001398 CONTRACTUAL SERVICES-OTHER	\$385.00
	GENERAL CATEGORIES	601001340 INSURANCE-OTHER	\$5,369.34
	GENERAL CATEGORIES	601001373 RENTAL OF BULDING/REAL PROPERTY	\$2,000.00
	GENERAL CATEGORIES	601001524 TAXES	\$5,894.21
	GENERAL CATEGORIES	601001525 TAXES	\$1,290.16
	GENERAL CATEGORIES	601001512 PAYMENT IN LIEU OF TAXES	\$6,711.00
	GENERAL CATEGORIES	601001522 TRANSFER OF FUNDS-OTHER	\$161,354.11
	GENERAL CATEGORIES	601001523 TRANSFER OF FUNDS-OTHER	\$40,877.49
	GENERAL CATEGORIES	601001591 REFUNDS-NONOPERATING	\$39.31
	GENERAL CATEGORIES	601001590 OTHER DISBURSEMENTS	\$250.70
	<i>Expense Category Total:</i>		<i>\$366,578.49</i>
	<i>Fund Total:</i>		<i>\$366,578.49</i>
603 WATER UTILITY-DEPRECIATION/IMPROVE <i>Expense Category Total:</i>	GENERAL CATEGORIES	603001520 TRANSFER OF FUNDS-OTHER	\$10,000.00 \$10,000.00

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

Fund Total:

\$10,000.00

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES	604001920 TRANSFER OF FUNDS-OTHER	\$1,546.24
	GENERAL CATEGORIES	604001921 REFUNDS-NONOPERATING	\$23.76
	<b>Expense Category Total:</b>		<b>\$1,570.00</b>
	<b>Fund Total:</b>		<b>\$1,570.00</b>
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001112 SALARIES AND WAGES-EMPLOYEES	\$42,170.04
	GENERAL CATEGORIES	606001131 SALARIES AND WAGES-EMPLOYEES	\$4,286.67
	GENERAL CATEGORIES	606001115 SALARIES AND WAGES-EMPLOYEES	\$317.34
	GENERAL CATEGORIES	606001110 SALARIES AND WAGES-EMPLOYEES	\$10,741.55
	GENERAL CATEGORIES	606001120 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,121.20
	GENERAL CATEGORIES	606001130 EMPLOYEE PENSIONS AND BENEFITS	\$4,629.79
	GENERAL CATEGORIES	606001399 EMPLOYEE PENSIONS AND BENEFITS	\$433.25
	GENERAL CATEGORIES	606001210 OFFICE SUPPLIES	\$5,804.96
	GENERAL CATEGORIES	606001322 OFFICE SUPPLIES	\$617.11
	GENERAL CATEGORIES	606001354 PURCHASED WATER	\$1,117.20
	GENERAL CATEGORIES	606001234 SUPPLIES AND EXPENSE	\$96.08
	GENERAL CATEGORIES	606001390 SLUDGE REMOVAL EXPENSE	\$27,077.00
	GENERAL CATEGORIES	606001391 CHEMICALS	\$6,106.65
	GENERAL CATEGORIES	606001230 MATERIALS AND SUPPLIES	\$8,624.24
	GENERAL CATEGORIES	606001236 MATERIALS AND SUPPLIES	\$3,312.78
	GENERAL CATEGORIES	606001211 PURCHASED GAS	\$1,622.21
	GENERAL CATEGORIES	606001350 ELECTRIC EXPENSE	\$16,482.39
	GENERAL CATEGORIES	606001511 CONTRACTUAL SERVICES-ACCOUNTING	\$1,351.00
	GENERAL CATEGORIES	606001310 CONTRACTUAL SERVICES-PROFESSIONAL	\$2,044.00
	GENERAL CATEGORIES	606001324 CONTRACTUAL SERVICES-OTHER	\$533.86
	GENERAL CATEGORIES	606001398 CONTRACTUAL SERVICES-OTHER	\$94.00
	GENERAL CATEGORIES	606001323 TRANSPORTATION EXPENSE	\$8.77
	GENERAL CATEGORIES	606001340 INSURANCE-OTHER	\$5,369.34
	GENERAL CATEGORIES	606001373 RENTAL OF BULDING/REAL PROPERTY	\$2,000.00
	GENERAL CATEGORIES	606001512 PAYMENT IN LIEU OF TAXES	\$8,994.00
	GENERAL CATEGORIES	606001520 TRANSFERS PER BOND ORDINANCE	\$25,000.00
	GENERAL CATEGORIES	606001591 REFUNDS-NONOPERATING	\$18.18
	<b>Expense Category Total:</b>		<b>\$181,973.61</b>
	<b>Fund Total:</b>		<b>\$181,973.61</b>
607 WASTEWATER UTIL-BOND AND INTEREST	GENERAL CATEGORIES	607001380 BONDS RETIRED (PRINCIPAL ONLY)	\$17,000.00
	GENERAL CATEGORIES	607001381 INTEREST PAID ON BONDS AND LOANS	\$6,950.00
	<b>Expense Category Total:</b>		<b>\$23,950.00</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: TOWN OF BOSWELL  
COUNTY: BENTON

ID: 4-3-531

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

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Fund Total:

\$23,950.00

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
608 WASTEWATER UTILITY-DEPREC/IMPROVE	GENERAL CATEGORIES	608001362 MATERIALS AND SUPPLIES	\$345.34
<b>Expense Category Total:</b>			\$345.34
<b>Fund Total:</b>			\$345.34
<b>Total EXPENDITURES:</b>			\$584,417.44

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 CHECKING				0.00	\$43,460.85
	201 MOTOR VEHICLE HIGHWAY	MOTOR VEHICLE FUND CHECKI				0.00	\$50,170.93
	202 LOCAL ROAD AND STREET	LOCAL ROAD AND STREETS FU				0.00	\$11,877.78
	409 FIREARMS TRAINING	POLICE FIREARMS TRAINING				0.00	\$1,841.00
		DONATION-PARK FUND CHECKI				0.00	\$3,143.21
	230 CRIMINAL JUSTICE INSTITUTE GRANT	GRANT FUND CHECKING				0.00	\$0.00
		DONATIONS-POLICE SAFETY F				0.00	\$123.88

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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>
		CCI FUND CHECKING				0.00	\$13,403.27
	601 WATER UTILITY-OPERATING	WATER OPERATING FUND CHEC				0.00	\$41,041.45
	603 WATER UTILITY-DEPRECIATION/IMPROVE	WATER DEPRECIATION FUND C				0.00	\$3,647.85
	604 WATER UTILITY-CUSTOMER DEPOSIT	WATER CUSTOMER DEPOSIT FU				0.00	\$3,160.00
	606 WASTEWATER UTILITY-OPERATING	WASTEWATER OPERATING FUND				0.00	\$19,311.49

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>
	607 WASTEWATER UTIL-BOND AND INTEREST	WASTEWATER SINKING FUND C				0.00	\$33,012.45
	608 WASTEWATER UTILITY-DEPREC/ IMPROVE	WASTEWATER DEPRECIATION F				0.00	\$3,309.27
	701 PAYROLL	PAYROLL FUND CHECKING				0.00	\$57.05
<b>Total CASH:</b>							<b>\$227,560.48</b>

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>
12/19/1997	202 LOCAL ROAD AND STREET	LOCAL RD _ST CD#16776	202.0100		12/19/2009	3.75	\$14,411.86
<b>Total by Fund:</b>							<b>\$14,411.86</b>
12/29/2005	607 WASTEWATER UTIL-BOND AND INTEREST	SEWER SINKING CD#14681	607.0100		12/29/2009	3.75	\$25,000.00

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INVESTMENTS

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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>
<b>Total by Fund:</b>							<b>\$25,000.00</b>
12/30/2007	608 WASTEWATER UTILITY-DEPREC/I MPROVE	WASTEWATER DEP CD# 46751	608.0201		12/30/2009	3.75	\$25,000.00
<b>Total by Fund:</b>							<b>\$25,000.00</b>
<b>Total INVESTMENTS:</b>							<b>\$64,411.86</b>
<b>Total Cash and Investments:</b>							<b>\$291,972.34</b>

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

WASTEWATER UTILITY  
BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$139,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$17,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$122,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$6,950.00

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO  
OTHER GOVERNMENTAL UNITS FOR:

FIRE PROTECTION	\$0.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$0.00
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		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531

COUNTY: BENTON

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>
16.579	EDWARD BYRNE MEMORIAL STATE _ LOCAL	US DEPARTMENT OF JUSTICE/	\$8,781.00		\$8,781.00	\$9,758.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531

COUNTY: BENTON

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

COUNTY: BENTON  
UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531  
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101 GENERAL

BALANCE, JANUARY 1	\$962,472.83
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$13,832.00
MACHINERY AND EQUIPMENT	\$10,586.95
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	
<u>REDUCTIONS:</u>	
LAND	\$7,254.00
INFRASTRUCTURE	
BUILDINGS	\$7,250.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$1,451.67
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	
BALANCE, DECEMBER 31	

