

FEDERAL IDENTIFICATION NUMBER:
35-1116078

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

UNIT NAME:
PENNVILLE CIVIL TOWN

COUNTY:
JAY COUNTY

ID: 38-3-695
(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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- 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
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- 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: KRISTA SCHOLER

ADDRESS: PO BOX 227

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 731-2801

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: PENNVILLE

ZIP: 47369-0227

*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 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>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$28,483.36	\$126,000.06	\$113,277.00	\$41,206.42	\$30,000.00	\$71,206.42
Total by Fund Type:	\$28,483.36	\$126,000.06	\$113,277.00	\$41,206.42	\$30,000.00	\$71,206.42
FUND TYPE: SPECIAL REVENUE						
LAW ENFORCEMENT	\$110.00	\$394.00	\$0.00	\$504.00	\$0.00	\$504.00
LOCAL ROAD AND STREET	\$12,389.22	\$3,103.81	\$0.00	\$15,493.03	\$0.00	\$15,493.03
MOTOR VEHICLE HIGHWAY	\$873.45	\$22,644.98	\$27,093.00	\$-3,574.57	\$0.00	\$-3,574.57
RAINY DAY	\$16,985.51	\$4,299.03	\$8,349.69	\$12,934.85	\$0.00	\$12,934.85
RIVERBOAT	\$4,442.72	\$4,428.78	\$0.00	\$8,871.50	\$0.00	\$8,871.50
SANITATION	\$14,863.52	\$16,365.54	\$34,314.91	\$-3,085.85	\$0.00	\$-3,085.85
Total by Fund Type:	\$49,664.42	\$51,236.14	\$69,757.60	\$31,142.96	\$0.00	\$31,142.96
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL IMPROVEMENT	\$19,892.75	\$1,389.59	\$0.00	\$21,282.34	\$0.00	\$21,282.34
FIRE MAJOR EQUIPMENT	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
Total by Fund Type:	\$21,392.75	\$1,389.59	\$0.00	\$22,782.34	\$0.00	\$22,782.34
Subtotal All Funds:	\$99,540.53	\$178,625.79	\$183,034.60	\$95,131.72	\$30,000.00	\$125,131.72

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$4,299.03		
Transfers Out			\$30,000.00
Net Receipts and Disbursements	\$174,326.76	\$153,034.60	

CASH AND INVESTMENTS ON PART 4 ARE 30000.00! 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>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTILITY-DEBT RESERVE	\$19,990.00	\$27,340.00	\$0.00	\$47,330.00	\$0.00	\$47,330.00
WASTEWATER UTILITY-DEPREC/IMPROVE	\$40,513.87	\$47,437.87	\$0.00	\$87,951.74	\$0.00	\$87,951.74
WASTEWATER UTILITY-OPERATING	\$37,323.72	\$96,122.75	\$210,715.67	\$-77,269.20	\$0.00	\$-77,269.20
WATER UTILITY-CUSTOMER DEPOSIT	\$16,995.18	\$19,094.67	\$1,400.51	\$34,689.34	\$0.00	\$34,689.34
WATER UTILITY-DEPRECIATION/IMPROVE	\$9,923.10	\$12,530.70	\$0.00	\$22,453.80	\$0.00	\$22,453.80
WATER UTILITY-OPERATING	\$62,736.70	\$0.00	\$0.00	\$62,736.70	\$0.00	\$62,736.70
Total by Fund Type:	\$187,482.57	\$202,525.99	\$212,116.18	\$177,892.38	\$0.00	\$177,892.38

Subtotal All Funds:	\$187,482.57	\$202,525.99	\$212,116.18	\$177,892.38	\$0.00	\$177,892.38
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$87,308.57	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$115,217.42	\$212,116.18

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: PENNVILLE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
OTHER TAXES	\$3,819.24
Total for: TAXES	\$3,819.24
ABC EXCISE TAX DISTRIBUTION	\$1,428.88
CIGARETTE TAX DISTR-GENERAL FUND	\$626.16
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$685.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$20.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$21,237.50
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$45,952.26
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$981.44
CREDIT INTERGOVERNMENTAL	\$5,067.32
INTERGOVERNMENTAL REVENUE, OTHER	\$877.51
INTERGOVERNMENTAL REVENUE, OTHER	\$538.00
INTERGOVERNMENTAL REVENUE, OTHER	\$23,290.00
INTERGOVERNMENTAL REVENUE, OTHER	\$1,132.00
INTERGOVERNMENTAL REVENUE, OTHER	\$2,731.00
Total for: INTERGOVERNMENTAL	\$104,567.07
FIRE PROTECTION CONTRACTS	\$9,490.00
MOWING WEEDS	\$250.80
Total for: CHARGES FOR SERVICES	\$9,740.80
INTEREST EARNED	\$1,003.40
INTEREST EARNED	\$1,816.80
RENTAL OF PROPERTY	\$1.00
CABLE TV FRANCHISE	\$3,100.24
Total for: MISCELLANEOUS	\$5,921.44
INSURANCE REIMBURSEMENTS	\$268.99
INSURANCE REIMBURSEMENTS	\$14.00
DAMAGE REIMBURSEMENTS-OTHER	\$851.16
REFUNDS-OTHER	\$235.32
REIMBURSEMENTS-OTHER	\$582.04
Total for: OTHER FINANCING SOURCES	\$1,951.51
TOTAL RECEIPTS FOR GENERAL	\$126,000.06
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$665.76
INTERGOVERNMENTAL REVENUE, OTHER	\$950.97
Total for: INTERGOVERNMENTAL	\$1,616.73
MOWING WEEDS	\$228.00
Total for: CHARGES FOR SERVICES	\$228.00
OTHER FINANCING SOURCES	\$4,111.24

UNIT NAME: PENNVILLE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
OTHER FINANCING SOURCES	\$1,206.58
OTHER FINANCING SOURCES	\$15,482.43
Total for: OTHER FINANCING SOURCES	\$20,800.25
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$22,644.98
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$604.71
LOCAL ROAD AND STREET DISTRIBUTION	\$338.51
LOCAL ROAD AND STREET DISTRIBUTION	\$314.37
LOCAL ROAD AND STREET DISTRIBUTION	\$300.63
LOCAL ROAD AND STREET DISTRIBUTION	\$303.76
LOCAL ROAD AND STREET DISTRIBUTION	\$73.96
LOCAL ROAD AND STREET DISTRIBUTION	\$280.33
LOCAL ROAD AND STREET DISTRIBUTION	\$305.44
LOCAL ROAD AND STREET DISTRIBUTION	\$284.25
LOCAL ROAD AND STREET DISTRIBUTION	\$297.85
Total for: INTERGOVERNMENTAL	\$3,103.81
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$3,103.81
Fund: <u>SANITATION</u>	
GARBAGE AND TRASH COLLECTION FEES	\$16,365.54
Total for: CHARGES FOR SERVICES	\$16,365.54
TOTAL RECEIPTS FOR SANITATION	\$16,365.54
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$4,428.78
Total for: INTERGOVERNMENTAL	\$4,428.78
TOTAL RECEIPTS FOR RIVERBOAT	\$4,428.78
Fund: <u>RAINY DAY</u>	
TRANSFER OF FUNDS-OTHER	\$4,299.03
Total for: OTHER FINANCING SOURCES	\$4,299.03
TOTAL RECEIPTS FOR RAINY DAY	\$4,299.03
Fund: <u>LAW ENFORCEMENT</u>	
GUN PERMITS	\$300.00
Total for: LICENSES AND PERMITS	\$300.00
FINES AND FEES-OTHER	\$24.00

UNIT NAME: PENNVILLE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>LAW ENFORCEMENT</u>	
Total for: FINES, FORFEITURES, AND FEES	\$24.00
MISCELLANEOUS REVENUE-OTHER	\$70.00
Total for: MISCELLANEOUS	\$70.00
TOTAL RECEIPTS FOR LAW ENFORCEMENT	\$394.00
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$1,089.59
Total for: INTERGOVERNMENTAL	\$1,089.59
REIMBURSEMENTS-OTHER	\$300.00
Total for: OTHER FINANCING SOURCES	\$300.00
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$1,389.59
Total Receipts:	\$178,625.79

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

ID: 38-3-695 PAGE: 1
COUNTY: JAY COUNTY
UNIT NAME: PENNVILLE CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$4,008.00
	SUPPLIES		\$8,500.00
	OTHER SERVICES AND CHARGES		\$13,485.00
	CAPITAL OUTLAY		\$1,100.00
	TOTAL		\$27,093.00

Fund:	SANITATION		
	OTHER DISBURSEMENTS		\$34,314.91
	TOTAL		\$34,314.91

Fund:	RAINY DAY		
	PERSONAL SERVICES		\$1,664.25
	OTHER SERVICES AND CHARGES		\$6,685.44
	TOTAL		\$8,349.69

TOTAL DISBURSEMENTS:			\$69,757.60
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 38-3-695 PAGE: 1
COUNTY: JAY COUNTY
UNIT NAME: PENNVILLE CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$29,562.00
	SUPPLIES	\$894.25
	OTHER SERVICES AND CHARGES	\$46,120.75
	CAPITAL OUTLAY	\$6,700.00
	TRANSFER OF FUNDS	\$30,000.00
	TOTAL	\$113,277.00

BY OBJECT FOR GENERAL		
PERSONAL SERVICES		\$29,562.00
SUPPLIES		\$894.25
OTHER SERVICES AND CHARGES		\$46,120.75
CAPITAL OUTLAY		\$6,700.00
OTHER DISBURSEMENTS		\$0.00
TRANSFER OF FUNDS		\$0.00
PURCHASE OF INVESTMENTS		\$0.00
TOTAL GENERAL		\$113,277.00

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-DEPRECIATION/IMPROVE <i>Fund Total:</i>	GENERAL CATEGORIES	TRANSFER OF FUNDS-OTHER	\$12,530.70 \$12,530.70
WATER UTILITY-CUSTOMER DEPOSIT <i>Fund Total:</i>	CUSTOMER ACCOUNTS	GUARANTEED REVENUES	\$19,094.67 \$19,094.67
WASTEWATER UTILITY-OPERATING <i>Fund Total:</i>	NO FUNCTION NEEDED GENERAL CATEGORIES	UTILITY COLLECTIONS SEWER CONNECTION FEES	\$54,783.32 \$41,339.43 \$96,122.75
WASTEWATER UTILITY-DEPREC/IMPROVE <i>Fund Total:</i>	GENERAL CATEGORIES	TRANSFER OF FUNDS-OTHER	\$47,437.87 \$47,437.87
WASTEWATER UTILITY-DEBT RESERVE <i>Fund Total:</i>	GENERAL CATEGORIES	TRANSFER OF FUNDS-OTHER	\$27,340.00 \$27,340.00
Total REVENUES:			\$202,525.99

EXPENDITURES

WATER UTILITY-CUSTOMER DEPOSIT <i>Expense Category Total:</i> <i>Fund Total:</i>	CUSTOMER ACCOUNTS	PURCHASED WATER	\$1,400.51 \$1,400.51 \$1,400.51
WASTEWATER UTILITY-OPERATING <i>Expense Category Total:</i> <i>Fund Total:</i>	GENERAL CATEGORIES ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES ADMINISTRATIVE AND GENERAL SALARIES	\$82,728.87 \$82,728.87 \$127,986.80 \$127,986.80 \$210,715.67
Total EXPENDITURES:			\$212,116.18

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

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>
		PETTY CASH	PETTY CASH				\$40.00
		CHANGE FUND	CHANGE FUND				\$90.00

Total CASH: **\$130.00**

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
07/09/2008	GENERAL	CERTIFICATE OF DEPOSIT	3203422968	\$10,000.00	04/09/2009	2.85	\$10,000.00
07/15/2008	GENERAL	CERTIFICATE OF DEPOSIT	3203422969	\$10,000.00	04/15/2009	2.85	\$10,000.00
06/30/2008	GENERAL	CERTIFICATE OF DEPOSIT	3203422967	\$10,000.00	03/30/2009	2.85	\$10,000.00

Total by Fund: **\$30,000.00**

Total INVESTMENTS: **\$30,000.00**

Total Cash and Investments: **\$30,130.00**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

WATER UTILITY BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$0.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$23,400.29
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$-23,400.29
INTEREST PAID DURING 2008 (FULL YEAR)	\$14,536.99

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: PENNVILLE CIVIL TOWN

ID: 38-3-695

COUNTY: JAY COUNTY

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

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>
EMW-2008-F O-06194	FEMA	FEMA	\$75,524.00	GENERAL	\$0.00	\$48,856.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PENNVILLE CIVIL TOWN

ID: 38-3-695

COUNTY: JAY COUNTY

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

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 2008

COUNTY: JAY COUNTY
UNIT NAME: PENNVILLE CIVIL TOWN

ID: 38-3-695
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: PENNVILLE CIVIL TOWN

ID: 38-3-695

COUNTY: JAY COUNTY

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

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>
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