

FEDERAL IDENTIFICATION NUMBER:  
35-1298694

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

UNIT NAME:

RILEY CIVIL TOWN

COUNTY:

VIGO COUNTY

ID: 84-3-903

(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 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: WANDA HYLTON

ADDRESS: P.O. BOX 501

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 894-2410

TITLE: CLERK-TREASURER

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

CITY: RILEY

ZIP: 47871-0501

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$5,052.22	\$33,509.49	\$29,383.43	\$9,178.28	\$0.00	\$9,178.28
<b>Total by Fund Type:</b>	<b>\$5,052.22</b>	<b>\$33,509.49</b>	<b>\$29,383.43</b>	<b>\$9,178.28</b>	<b>\$0.00</b>	<b>\$9,178.28</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
DONATIONS	\$1,012.64	\$0.00	\$135.00	\$877.64	\$0.00	\$877.64
LOCAL ROAD AND STREET	\$11,441.05	\$1,674.83	\$0.00	\$13,115.88	\$0.00	\$13,115.88
MOTOR VEHICLE HIGHWAY	\$45,420.77	\$12,256.71	\$1,132.50	\$56,544.98	\$0.00	\$56,544.98
<b>Total by Fund Type:</b>	<b>\$57,874.46</b>	<b>\$13,931.54</b>	<b>\$1,267.50</b>	<b>\$70,538.50</b>	<b>\$0.00</b>	<b>\$70,538.50</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$7,127.83	\$520.32	\$6,200.00	\$1,448.15	\$0.00	\$1,448.15
<b>Total by Fund Type:</b>	<b>\$7,127.83</b>	<b>\$520.32</b>	<b>\$6,200.00</b>	<b>\$1,448.15</b>	<b>\$0.00</b>	<b>\$1,448.15</b>
<b>Subtotal All Funds:</b>	<b>\$70,054.51</b>	<b>\$47,961.35</b>	<b>\$36,850.93</b>	<b>\$81,164.93</b>	<b>\$0.00</b>	<b>\$81,164.93</b>

**Section II**

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$47,961.35</b>	<b>\$36,850.93</b>	

**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 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>						
WASTEWATER	\$58,150.00	\$0.00	\$48,100.00	\$10,050.00	\$0.00	\$10,050.00
UTILITY-DEPREC/IMPROVE						
WASTEWATER UTILITY-OPERATING	\$250.14	\$417,277.38	\$406,122.90	\$11,404.62	\$0.00	\$11,404.62
WASTEWATER UTILITY-OTHER #1	\$8,580.00	\$105,150.00	\$108,730.00	\$5,000.00	\$0.00	\$5,000.00
WASTEWATER UTILITY-OTHER #2	\$0.00	\$10,580.00	\$10,580.00	\$0.00	\$0.00	\$0.00
WATER UTILITY-CUSTOMER DEPOSIT	\$29,818.89	\$2,750.00	\$1,390.00	\$31,178.89	\$0.00	\$31,178.89
WATER UTILITY-DEPRECIATION/IMPROVE	\$73,936.04	\$5,000.00	\$24,050.00	\$54,886.04	\$0.00	\$54,886.04
WATER UTILITY-OPERATING	\$1,725.52	\$516,131.42	\$461,747.35	\$56,109.59	\$0.00	\$56,109.59
WATER UTILITY-OTHER #1	\$14,759.70	\$0.00	\$0.00	\$14,759.70	\$0.00	\$14,759.70
<b>Total by Fund Type:</b>	<b>\$187,220.29</b>	<b>\$1,056,888.80</b>	<b>\$1,060,720.25</b>	<b>\$183,388.84</b>	<b>\$0.00</b>	<b>\$183,388.84</b>
<b>Subtotal All Funds:</b>	<b>\$187,220.29</b>	<b>\$1,056,888.80</b>	<b>\$1,060,720.25</b>	<b>\$183,388.84</b>	<b>\$0.00</b>	<b>\$183,388.84</b>

**Section II**

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$298,490.00		
Transfers Out			\$298,490.00
Net Receipts and Disbursements	\$758,398.80		\$762,230.25

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

UNIT NAME: RILEY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: VIGO COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$23,157.53
<b>Total for: TAXES</b>	<b>\$23,157.53</b>
LIQUOR GALLONAGE TAX DISTRIBUTION	\$323.82
CIGARETTE TAX DISTR-GENERAL FUND	\$141.91
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$577.50
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2.00
RIVERBOAT REVENUE SHARING	\$1,003.69
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,048.92</b>
INTEREST EARNED	\$1,634.26
RENTAL OF PROPERTY	\$1,300.00
CABLE TV FRANCHISE	\$5,368.78
<b>Total for: MISCELLANEOUS</b>	<b>\$8,303.04</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$33,509.49</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$4,771.44
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$5,808.98
WHEEL TAX INTERGOVERNMENTAL	\$1,676.29
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$12,256.71</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$12,256.71</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,674.83
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,674.83</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$1,674.83</b>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$520.32
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$520.32</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$520.32</b>
<b>Total Receipts:</b>	<b>\$47,961.35</b>

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

ID: 84-3-903

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COUNTY: VIGO COUNTY

UNIT NAME: RILEY CIVIL TOWN

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Fund:	MOTOR VEHICLE HIGHWAY	
	OTHER SERVICES AND CHARGES	\$1,132.50
	<b>TOTAL</b>	<b>\$1,132.50</b>

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Fund:	DONATIONS	
	OTHER SERVICES AND CHARGES	\$135.00
	<b>TOTAL</b>	<b>\$135.00</b>

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Fund:	CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	CAPITAL OUTLAY	\$6,200.00
	<b>TOTAL</b>	<b>\$6,200.00</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$7,467.50</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 84-3-903

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COUNTY: VIGO COUNTY

UNIT NAME: RILEY CIVIL TOWN

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Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$17,268.12
	SUPPLIES	\$469.82
	OTHER SERVICES AND CHARGES	\$11,645.49
	<b>TOTAL</b>	<b>\$29,383.43</b>

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BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$17,268.12
SUPPLIES	\$469.82
OTHER SERVICES AND CHARGES	\$11,645.49
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

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**TOTAL GENERAL** **\$29,383.43**

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>
WATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$433,113.59
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$3,313.40
	NO FUNCTION NEEDED	INTEREST EARNED	\$2,724.96
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$24,050.00
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$52,929.47
<b>Fund Total:</b>			<b>\$516,131.42</b>
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$5,000.00
<b>Fund Total:</b>			<b>\$5,000.00</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$2,750.00
<b>Fund Total:</b>			<b>\$2,750.00</b>
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	FEDERAL GRANTS-OPERATING	\$16,127.27
	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$236,713.68
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$8,193.74
	NO FUNCTION NEEDED	INTEREST EARNED	\$2,347.59
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$153,710.00
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$185.10
<b>Fund Total:</b>			<b>\$417,277.38</b>
WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$105,150.00
<b>Fund Total:</b>			<b>\$105,150.00</b>
WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$10,580.00
<b>Fund Total:</b>			<b>\$10,580.00</b>
<b>Total REVENUES:</b>			<b>\$1,056,888.80</b>

**EXPENDITURES**

WATER UTILITY-OPERATING	NO FUNCTION NEEDED	ADMINISTRATIVE AND GENERAL SALARIES	\$23,062.33	
	NO FUNCTION NEEDED	PURCHASED WATER	\$90,496.77	
	NO FUNCTION NEEDED	PURCHASED POWER	\$921.44	
	NO FUNCTION NEEDED	MATERIALS AND SUPPLIES	\$15,821.87	
	NO FUNCTION NEEDED	INSURANCE-GENERAL LIABILITY	\$14,974.54	
	NO FUNCTION NEEDED	MISCELLANEOUS	\$75,526.72	
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$5,000.00	
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$235,943.68	
	<b>Expense Category Total:</b>			<b>\$461,747.35</b>
	<b>Fund Total:</b>			<b>\$461,747.35</b>

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>
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$24,050.00
Expense Category Total:			\$24,050.00
Fund Total:			\$24,050.00
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$1,390.00
Expense Category Total:			\$1,390.00
Fund Total:			\$1,390.00
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	ADMINISTRATIVE AND GENERAL SALARIES	\$30,730.85
	NO FUNCTION NEEDED	PLANT REPAIRS	\$4,790.00
	NO FUNCTION NEEDED	CHEMICALS	\$8,650.00
	NO FUNCTION NEEDED	ELECTRIC EXPENSE	\$21,603.09
	NO FUNCTION NEEDED	INSURANCE-GENERAL LIABILITY	\$3,728.00
	NO FUNCTION NEEDED	MISCELLANEOUS	\$96,309.56
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$102,030.00
	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$104,500.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$33,781.40
Expense Category Total:			\$406,122.90
Fund Total:			\$406,122.90
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$48,100.00
Expense Category Total:			\$48,100.00
Fund Total:			\$48,100.00
WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$108,730.00
Expense Category Total:			\$108,730.00
Fund Total:			\$108,730.00
WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$10,580.00
Expense Category Total:			\$10,580.00
Fund Total:			\$10,580.00
<b>Total EXPENDITURES:</b>			<b>\$1,060,720.25</b>

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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>
		WATER	01365593				\$104,004.75
		WATER SAVINGS	30009385				\$52,929.47
		WASTEWATER	1365478				\$26,454.62
		TOWN	1365460				\$81,164.93

**Total CASH:** **\$264,553.77**

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**Total Cash and Investments:** **\$264,553.77**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,185,100.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$104,500.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,080,600.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$33,781.40

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: RILEY CIVIL TOWN

ID: 84-3-903

COUNTY: VIGO 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>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: RILEY CIVIL TOWN

ID: 84-3-903

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

COUNTY: VIGO COUNTY  
UNIT NAME: RILEY CIVIL TOWN

ID: 84-3-903  
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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: RILEY CIVIL TOWN

ID: 84-3-903

COUNTY: VIGO COUNTY

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>
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