

FEDERAL IDENTIFICATION NUMBER:  
35-1845333

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

UNIT NAME:  
STATE LINE CITY CIVIL TOWN

COUNTY:  
WARREN COUNTY

ID: 86-3-910  
(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

CONTENTS:

- 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: LELA FOWLER

ADDRESS: P.O. BOX 89

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 793-2293

TITLE: CLERK/TREASURER

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

CITY: STATE LINE CITY

ZIP: 47982-0088

\*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: STATE LINE CITY CIVIL TOWN

ID: 86-3-910

**CASH UNITS ONLY**

COUNTY: WARREN 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>						
101 GENERAL	\$20,050.80	\$32,825.85	\$28,317.41	\$24,559.24	\$0.00	\$24,559.24
<b>Total by Fund Type:</b>	<b>\$20,050.80</b>	<b>\$32,825.85</b>	<b>\$28,317.41</b>	<b>\$24,559.24</b>	<b>\$0.00</b>	<b>\$24,559.24</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
706 LOCAL ROAD AND STREET	\$9,942.41	\$802.15	\$0.00	\$10,744.56	\$0.00	\$10,744.56
2520 LOIT-PUBLIC SAFETY	\$0.00	\$2,253.00	\$0.00	\$2,253.00	\$0.00	\$2,253.00
708 MOTOR VEHICLE HIGHWAY	\$33,824.42	\$3,816.28	\$1,140.00	\$36,500.70	\$0.00	\$36,500.70
2510 RAINY DAY	\$0.00	\$1,562.92	\$0.00	\$1,562.92	\$0.00	\$1,562.92
<b>Total by Fund Type:</b>	<b>\$43,766.83</b>	<b>\$8,434.35</b>	<b>\$1,140.00</b>	<b>\$51,061.18</b>	<b>\$0.00</b>	<b>\$51,061.18</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
2411 CEDIT CAPITAL PROJECTS	\$11,700.37	\$2,259.00	\$0.00	\$13,959.37	\$0.00	\$13,959.37
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$8,695.16	\$2,379.03	\$4,228.00	\$6,846.19	\$0.00	\$6,846.19
2379 CUMULATIVE CAPITAL IMPROVEMENT	\$5,268.23	\$458.54	\$0.00	\$5,726.77	\$0.00	\$5,726.77
1301 PARK AND RECREATION IMPROVEMENTS	\$3,383.64	\$180.00	\$361.00	\$3,202.64	\$0.00	\$3,202.64
<b>Total by Fund Type:</b>	<b>\$29,047.40</b>	<b>\$5,276.57</b>	<b>\$4,589.00</b>	<b>\$29,734.97</b>	<b>\$0.00</b>	<b>\$29,734.97</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
2500 DRAINAGE IMPROVEMENTS	\$16,823.01	\$0.00	\$152.70	\$16,670.31	\$0.00	\$16,670.31
<b>Total by Fund Type:</b>	<b>\$16,823.01</b>	<b>\$0.00</b>	<b>\$152.70</b>	<b>\$16,670.31</b>	<b>\$0.00</b>	<b>\$16,670.31</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STATE LINE CITY CIVIL TOWN

ID: 86-3-910

**CASH UNITS ONLY**

COUNTY: WARREN 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>\$109,688.04</b>	<b>\$46,536.77</b>	<b>\$34,199.11</b>	<b>\$122,025.70</b>	<b>\$0.00</b>	<b>\$122,025.70</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$46,536.77	\$34,199.11			

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STATE LINE CITY CIVIL TOWN

ID: 86-3-910

**CASH UNITS ONLY**

COUNTY: WARREN COUNTY

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

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
<b>Section I</b>						
<b>FUND TYPE:</b>						
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

---

**Subtotal All Funds:** **\$0.00**      **\$0.00**      **\$0.00**      **\$0.00**

**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>\$0.00</b>	<b>\$0.00</b>

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

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$22,162.35
OTHER TAXES	\$1,660.65
OTHER TAXES	\$5,881.00
OTHER TAXES	\$778.00
OTHER TAXES	\$17.00
<b>Total for: TAXES</b>	<b>\$30,499.00</b>
ABC EXCISE TAX DISTRIBUTION	\$285.37
CIGARETTE TAX DISTR-GENERAL FUND	\$125.06
RIVERBOAT REVENUE SHARING	\$884.50
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,294.93</b>
RENTAL OF PROPERTY (RECREATION)	\$25.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$25.00</b>
INTEREST EARNED	\$1,006.92
<b>Total for: MISCELLANEOUS</b>	<b>\$1,006.92</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$32,825.85</b>
Fund: <u>708 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$3,816.28
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,816.28</b>
<b>TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY</b>	<b>\$3,816.28</b>
Fund: <u>706 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$802.15
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$802.15</b>
<b>TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET</b>	<b>\$802.15</b>
Fund: <u>2510 RAINY DAY</u>	
OTHER TAXES	\$1,562.92
<b>Total for: TAXES</b>	<b>\$1,562.92</b>
<b>TOTAL RECEIPTS FOR 2510 RAINY DAY</b>	<b>\$1,562.92</b>
Fund: <u>2520 LOIT-PUBLIC SAFETY</u>	
OTHER TAXES	\$2,253.00
<b>Total for: TAXES</b>	<b>\$2,253.00</b>
<b>TOTAL RECEIPTS FOR 2520 LOIT-PUBLIC SAFETY</b>	<b>\$2,253.00</b>
Fund: <u>2391 CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$2,215.38

UNIT NAME: STATE LINE CITY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WARREN COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>2391 CUMULATIVE CAPITAL DEVELOPMENT</u>	
OTHER TAXES	\$162.65
OTHER TAXES	\$1.00
<b>Total for: TAXES</b>	<b>\$2,379.03</b>
<b>TOTAL RECEIPTS FOR 2391 CUMULATIVE CAPITAL DEVELOPMENT</b>	<b>\$2,379.03</b>
Fund: <u>2379 CUMULATIVE CAPITAL IMPROVEMENT</u>	
OTHER TAXES	\$458.54
<b>Total for: TAXES</b>	<b>\$458.54</b>
<b>TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT</b>	<b>\$458.54</b>
Fund: <u>2411 CEDIT CAPITAL PROJECTS</u>	
OTHER TAXES	\$2,259.00
<b>Total for: TAXES</b>	<b>\$2,259.00</b>
<b>TOTAL RECEIPTS FOR 2411 CEDIT CAPITAL PROJECTS</b>	<b>\$2,259.00</b>
Fund: <u>1301 PARK AND RECREATION IMPROVEMENTS</u>	
RENTAL OF PROPERTY (RECREATION)	\$180.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$180.00</b>
<b>TOTAL RECEIPTS FOR 1301 PARK AND RECREATION IMPROVEMENTS</b>	<b>\$180.00</b>
<b>Total Receipts:</b>	<b>\$46,536.77</b>

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

ID: 86-3-910 PAGE: 1

COUNTY: WARREN COUNTY  
UNIT NAME: STATE LINE CITY CIVIL TOWN

---

Fund:	708 MOTOR VEHICLE HIGHWAY	
	OTHER SERVICES AND CHARGES	\$1,140.00
	<b>TOTAL</b>	<b>\$1,140.00</b>

---

Fund:	2391 CUMULATIVE CAPITAL DEVELOPMENT	
	OTHER SERVICES AND CHARGES	\$4,228.00
	<b>TOTAL</b>	<b>\$4,228.00</b>

---

Fund:	1301 PARK AND RECREATION IMPROVEMENTS	
	OTHER SERVICES AND CHARGES	\$361.00
	<b>TOTAL</b>	<b>\$361.00</b>

---

Fund:	2500 DRAINAGE IMPROVEMENTS	
	ADMINISTRATIVE AND GENERAL	\$152.70
	<b>TOTAL</b>	<b>\$152.70</b>

---

<b>TOTAL DISBURSEMENTS:</b>		<b>\$5,881.70</b>
-----------------------------	--	-------------------

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

ID: 86-3-910 PAGE: 1  
COUNTY: WARREN COUNTY  
UNIT NAME: STATE LINE CITY CIVIL TOWN

---

Fund:	101 GENERAL		
Dept:	GENERAL GOVERNMENT EXPENSE		
	PERSONAL SERVICES		\$3,713.94
	SUPPLIES		\$258.54
	OTHER SERVICES AND CHARGES		\$23,284.95
	CAPITAL OUTLAY		\$1,059.98
	<b>TOTAL</b>		<b>\$28,317.41</b>

---

BY OBJECT FOR GENERAL			
PERSONAL SERVICES			\$3,713.94
SUPPLIES			\$258.54
OTHER SERVICES AND CHARGES			\$23,284.95
CAPITAL OUTLAY			\$1,059.98
OTHER DISBURSEMENTS			\$0.00
TRANSFER OF FUNDS			\$0.00
PURCHASE OF INVESTMENTS			\$0.00

---

<b>TOTAL GENERAL</b>			<b>\$28,317.41</b>
----------------------	--	--	--------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: STATE LINE CITY CIVIL TOWN  
COUNTY: WARREN COUNTY

ID: 86-3-910

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

PAGE: 1

**Fund Name**

**Expense Category**

**Account Title**

**Amount**

Expense Category Total:

\$0.00

Fund Total:

\$0.00

\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STATE LINE CITY CIVIL TOWN

ID: 86-3-910

COUNTY: WARREN COUNTY

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

PAGE: 1

---

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>
		PUBLIC FUNDS CHECKING	101333501				\$37,638.03
		MARKET MONITOR ACCOUNT	493978736				\$84,387.67

**Total CASH:** **\$122,025.70**

---

**Total Cash and Investments:** **\$122,025.70**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STATE LINE CITY CIVIL TOWN  
COUNTY: WARREN COUNTY

ID: 86-3-910

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

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: STATE LINE CITY CIVIL TOWN

ID: 86-3-910

COUNTY: WARREN 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STATE LINE CITY CIVIL TOWN

ID: 86-3-910

COUNTY: WARREN 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>
572500	STORM WATER DRAINAGE IMPROVEMENTS	BUILD INDIANA	\$45,000.00	2500 DRAINAGE IMPROVEMENTS	\$0.00	\$152.70

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

COUNTY: WARREN COUNTY  
UNIT NAME: STATE LINE CITY CIVIL TOWN

ID: 86-3-910  
PAGE: 1

---

101 GENERAL

BALANCE, JANUARY 1	<u>\$47,118.00</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$5,288.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$5,288.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$52,406.00</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: STATE LINE CITY CIVIL TOWN

ID: 86-3-910

COUNTY: WARREN 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>
	WEST LEBANON VOLUNTEER FIREMEN	P.O. BOX 122  WEST LEBANON, IN 47991-0122	WARREN COUNTY	JOHN D. GOODRICK	765-793-4436	FIRE PROTECTION	\$10,000.00