

FEDERAL IDENTIFICATION NUMBER:
35-1119039

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

UNIT NAME:
LYNNVILLE CIVIL TOWN

COUNTY:
WARRICK COUNTY

ID: 87-3-915
(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 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: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: SHERIDAN JONES

DATE SIGNED: _____

ADDRESS: 312 CHURCH STREET

CITY: LYNNVILLE

P. O. BOX 99

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 922-5111

ZIP: 47619-0000

*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 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						
101 GENERAL	\$50,868.28	\$114,210.62	\$136,043.28	\$29,035.62	\$0.00	\$29,035.62
IHFA HOUSING	\$16,183.13	\$0.00	\$16,183.13	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$67,051.41	\$114,210.62	\$152,226.41	\$29,035.62	\$0.00	\$29,035.62
FUND TYPE: SPECIAL REVENUE						
CEDIT SPECIAL REVENUE	\$35,953.73	\$21,602.24	\$0.00	\$57,555.97	\$0.00	\$57,555.97
FIRE HYDRANT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FIRE PREVENTION	\$0.00	\$69,506.39	\$39,858.80	\$29,647.59	\$0.00	\$29,647.59
LOCAL ROAD AND STREET	\$33,920.80	\$8,138.44	\$3,866.20	\$38,193.04	\$0.00	\$38,193.04
MOTOR VEHICLE HIGHWAY	\$53,497.52	\$31,950.36	\$4,602.50	\$80,845.38	\$0.00	\$80,845.38
PARK DONATION	\$240.00	\$0.00	\$240.00	\$0.00	\$0.00	\$0.00
PARKS AND RECREATION	\$540.00	\$95,662.16	\$540.00	\$95,662.16	\$0.00	\$95,662.16
PARKS AND RECREATION OPERATING	\$94,100.31	\$0.00	\$112,151.62	\$-18,051.31	\$0.00	\$-18,051.31
RAINY DAY	\$5,729.00	\$0.00	\$5,729.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$223,981.36	\$226,859.59	\$166,988.12	\$283,852.83	\$0.00	\$283,852.83
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL IMPROVEMENT	\$22,798.60	\$2,539.84	\$0.00	\$25,338.44	\$0.00	\$25,338.44
Total by Fund Type:	\$22,798.60	\$2,539.84	\$0.00	\$25,338.44	\$0.00	\$25,338.44

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LYNNVILLE CIVIL TOWN

ID: 87-3-915

CASH UNITS ONLY

COUNTY: WARRICK 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>
Section I						
Subtotal All Funds:	\$313,831.37	\$343,610.05	\$319,214.53	\$338,226.89	\$0.00	\$338,226.89
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$343,610.05	\$319,214.53			

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>
Section I						
FUND TYPE: ENTERPRISE						
TECUMSEH SCHOOL LINE	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
WASTEWATER UTIL-BOND AND INTEREST	\$23,393.33	\$32,580.00	\$0.00	\$55,973.33	\$0.00	\$55,973.33
WASTEWATER UTILITY-DEBT RESERVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-DEPREC/IMPROVE	\$21,041.71	\$0.00	\$0.00	\$21,041.71	\$0.00	\$21,041.71
WASTEWATER UTILITY-OPERATING	\$95,843.06	\$292,126.26	\$765,371.31	\$-377,401.99	\$43,950.00	\$-333,451.99
WATER UTILITY-BOND AND INTEREST	\$1,746.54	\$0.00	\$0.00	\$1,746.54	\$0.00	\$1,746.54
WATER UTILITY-CUSTOMER DEPOSIT	\$36,291.51	\$0.00	\$0.00	\$36,291.51	\$0.00	\$36,291.51
WATER UTILITY-DEBT RESERVE	\$28,300.00	\$0.00	\$0.00	\$28,300.00	\$0.00	\$28,300.00
WATER UTILITY-DEPRECIATION/IMPROVE	\$60,692.50	\$0.00	\$0.00	\$60,692.50	\$0.00	\$60,692.50
WATER UTILITY-OPERATING	\$20,325.44	\$150,929.74	\$185,424.55	\$-14,169.37	\$0.00	\$-14,169.37
Total by Fund Type:	\$287,984.09	\$475,636.00	\$950,795.86	\$-187,175.77	\$43,950.00	\$-143,225.77

Subtotal All Funds:	\$287,984.09	\$475,636.00	\$950,795.86	\$-187,175.77	\$43,950.00	\$-143,225.77
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$32,580.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$443,056.00	\$950,795.86

CASH AND INVESTMENTS ON PART 4 ARE 43950.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$114,210.62
Total for: TAXES	\$114,210.62
TOTAL RECEIPTS FOR 101 GENERAL	\$114,210.62
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$31,950.36
Total for: TAXES	\$31,950.36
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$31,950.36
Fund: <u>LOCAL ROAD AND STREET</u>	
GENERAL PROPERTY TAXES	\$8,138.44
Total for: TAXES	\$8,138.44
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$8,138.44
Fund: <u>PARKS AND RECREATION</u>	
PARK RECEIPTS	\$95,662.16
Total for: CHARGES FOR SERVICES	\$95,662.16
TOTAL RECEIPTS FOR PARKS AND RECREATION	\$95,662.16
Fund: <u>FIRE PREVENTION</u>	
GENERAL PROPERTY TAXES	\$55,968.88
GENERAL PROPERTY TAXES	\$13,537.51
Total for: TAXES	\$69,506.39
TOTAL RECEIPTS FOR FIRE PREVENTION	\$69,506.39
Fund: <u>CEDIT SPECIAL REVENUE</u>	
GENERAL PROPERTY TAXES	\$21,602.24
Total for: TAXES	\$21,602.24
TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE	\$21,602.24
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
GENERAL PROPERTY TAXES	\$2,539.84
Total for: TAXES	\$2,539.84
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$2,539.84
Total Receipts:	\$343,610.05

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

ID: 87-3-915 PAGE: 1
COUNTY: WARRICK COUNTY
UNIT NAME: LYNNVILLE CIVIL TOWN

Fund:	IHFA HOUSING		
	OTHER SERVICES AND CHARGES		\$16,183.13
	TOTAL		\$16,183.13

Fund:	MOTOR VEHICLE HIGHWAY		
	OTHER SERVICES AND CHARGES		\$4,602.50
	TOTAL		\$4,602.50

Fund:	LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$3,866.20
	TOTAL		\$3,866.20

Fund:	PARKS AND RECREATION OPERATING		
	PERSONAL SERVICES		\$45,516.66
	OTHER SERVICES AND CHARGES		\$66,634.96
	TOTAL		\$112,151.62

Fund:	PARKS AND RECREATION		
	OTHER SERVICES AND CHARGES		\$540.00
	TOTAL		\$540.00

Fund:	PARK DONATION		
	OTHER SERVICES AND CHARGES		\$240.00
	TOTAL		\$240.00

Fund:	FIRE PREVENTION		
	OTHER SERVICES AND CHARGES		\$39,858.80
	TOTAL		\$39,858.80

Fund:	RAINY DAY		
	OTHER SERVICES AND CHARGES		\$5,729.00
	TOTAL		\$5,729.00

TOTAL DISBURSEMENTS:			\$183,171.25
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 87-3-915 PAGE: 1
COUNTY: WARRICK COUNTY
UNIT NAME: LYNNVILLE CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$20,694.83
	OTHER SERVICES AND CHARGES	\$115,348.45
TOTAL		\$136,043.28

BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$20,694.83
SUPPLIES	\$0.00
OTHER SERVICES AND CHARGES	\$115,348.45
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL	\$136,043.28
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PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

ASSETS

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING <i>Fund Total:</i>	NO FUNCTION NEEDED	ACCOUNTS RECEIVABLE, CUSTOMER	\$20,325.44 \$20,325.44
WASTEWATER UTILITY-OPERATING <i>Fund Total:</i>	CUSTOMER ACCOUNTS	ACCOUNTS RECEIVABLE, CUSTOMER	\$95,843.06 \$95,843.06
WASTEWATER UTIL-BOND AND INTEREST <i>Fund Total:</i>	NO FUNCTION NEEDED	MISC. CURRENT ASSETS	\$23,393.33 \$23,393.33
WASTEWATER UTILITY-DEPREC/IMPROVE <i>Fund Total:</i>	NO FUNCTION NEEDED	MISC. CURRENT ASSETS	\$21,041.71 \$21,041.71
TECUMSEH SCHOOL LINE <i>Fund Total:</i>	NO FUNCTION NEEDED	MISC. CURRENT ASSETS	\$350.00 \$350.00
Total ASSETS:			\$160,953.54

REVENUES

WATER UTILITY-OPERATING <i>Fund Total:</i>	NO FUNCTION NEEDED CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS CUSTOMER ACCOUNTS	METERED-COMMERICAL METERED-RESIDENTIAL METERED-OTHER PENALTIES	\$41,423.08 \$108,260.66 \$918.16 \$327.84 \$150,929.74
WASTEWATER UTILITY-OPERATING <i>Fund Total:</i>	NO FUNCTION NEEDED NO FUNCTION NEEDED NO FUNCTION NEEDED CUSTOMER ACCOUNTS	METERED-RESIDENTIAL PENALTIES OTHER REVENUE METERED-COMMERICAL	\$219,066.86 \$2,309.35 \$2,290.33 \$68,459.72 \$292,126.26
WASTEWATER UTIL-BOND AND INTEREST <i>Fund Total:</i>	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$32,580.00 \$32,580.00
Total REVENUES:			\$475,636.00

EXPENDITURES

WATER UTILITY-OPERATING <i>Expense Category Total:</i> <i>Fund Total:</i>	CUSTOMER ACCOUNTS	MISCELLANEOUS	\$185,424.55 \$185,424.55 \$185,424.55
WASTEWATER UTILITY-OPERATING	CUSTOMER ACCOUNTS	MISCELLANEOUS	\$765,371.31

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: LYNNVILLE CIVIL TOWN
COUNTY: WARRICK COUNTY

ID: 87-3-915

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

PAGE: 2

Expense Category Total:

\$765,371.31

Fund Total:

\$765,371.31

Total EXPENDITURES:

\$950,795.86

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>
		GENERAL	101				\$308,589.80
		PAYROLL	701				\$5,180.08
		WATER	601				\$156,982.29
		WASTEWATER	606				\$112,727.36
		FIRE PROTECTION TERRITORY	209				\$7,614.22

Total CASH: **\$591,093.75**

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>
09/18/2007	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	14704	\$43,950.00	09/18/2009	3.75	\$43,950.00

Total by Fund: **\$43,950.00**

Total INVESTMENTS: **\$43,950.00**

Total Cash and Investments: **\$635,043.75**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

WATER UTILITY BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$29,152.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$8,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$21,152.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$1,733.60

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: LYNNVILLE CIVIL TOWN

ID: 87-3-915

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

UNIT NAME: LYNNVILLE CIVIL TOWN

ID: 87-3-915

COUNTY: WARRICK 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: WARRICK COUNTY
UNIT NAME: LYNNVILLE CIVIL TOWN

ID: 87-3-915
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: LYNNVILLE CIVIL TOWN

ID: 87-3-915

COUNTY: WARRICK 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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