

FEDERAL IDENTIFICATION NUMBER:
91-1921928

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

UNIT NAME:
UNIONDALE CIVIL TOWN

COUNTY:
WELLS COUNTY

ID: 90-3-940
(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
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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: SHARICE BOWEN

ADDRESS: PO BOX 111

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 543-2542

TITLE: CLERK/TREASURER

DATE SIGNED: _____

CITY: UNIONDALE

ZIP: 46791-0111

*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	\$40,035.66	\$61,846.68	\$69,464.35	\$32,417.99	\$0.00	\$32,417.99
Total by Fund Type:	\$40,035.66	\$61,846.68	\$69,464.35	\$32,417.99	\$0.00	\$32,417.99
FUND TYPE: SPECIAL REVENUE						
GIFT	\$1,572.10	\$0.00	\$60.25	\$1,511.85	\$0.00	\$1,511.85
706 LOCAL ROAD AND STREET	\$1,785.36	\$15,211.39	\$15,538.00	\$1,458.75	\$0.00	\$1,458.75
708 MOTOR VEHICLE HIGHWAY	\$12,116.54	\$7,493.26	\$7,312.04	\$12,297.76	\$0.00	\$12,297.76
61 RAINY DAY	\$1,200.00	\$524.69	\$0.00	\$1,724.69	\$0.00	\$1,724.69
5 RIVERBOAT	\$8,018.24	\$1,737.64	\$0.00	\$9,755.88	\$0.00	\$9,755.88
Total by Fund Type:	\$24,692.24	\$24,966.98	\$22,910.29	\$26,748.93	\$0.00	\$26,748.93
FUND TYPE: CAPITAL PROJECTS						
2411 CO ECONOMIC DEVELOPMENT INCOME TAX	\$13,309.81	\$2,993.00	\$1,126.05	\$15,176.76	\$0.00	\$15,176.76
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$3,535.63	\$2,151.91	\$3,666.89	\$2,020.65	\$0.00	\$2,020.65
2379 CUMULATIVE CAPITAL IMPROVEMENT	\$35.94	\$961.06	\$997.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$16,881.38	\$6,105.97	\$5,789.94	\$17,197.41	\$0.00	\$17,197.41
Subtotal All Funds:	\$81,609.28	\$92,919.63	\$98,164.58	\$76,364.33	\$0.00	\$76,364.33

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$13,727.14		
Transfers Out			\$13,727.14
Net Receipts and Disbursements	\$79,192.49	\$84,437.44	

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						
6281 WASTEWATER UTIL-BOND AND INTEREST	\$20,184.01	\$35,518.37	\$33,907.50	\$21,794.88	\$0.00	\$21,794.88
WASTEWATER UTILITY-DEBT RESERVE	\$38,505.75	\$0.00	\$0.00	\$38,505.75	\$0.00	\$38,505.75
6201 WASTEWATER UTILITY-OPERATING	\$5,082.43	\$75,153.12	\$72,052.69	\$8,182.86	\$0.00	\$8,182.86
Total by Fund Type:	\$63,772.19	\$110,671.49	\$105,960.19	\$68,483.49	\$0.00	\$68,483.49
Subtotal All Funds:	\$63,772.19	\$110,671.49	\$105,960.19	\$68,483.49	\$0.00	\$68,483.49

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$35,518.37				
Transfers Out			\$35,518.37			
Net Receipts and Disbursements		\$75,153.12	\$70,441.82			

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	\$15,320.86
OTHER TAXES	\$624.19
OTHER TAXES	\$756.00
Total for: TAXES	\$16,701.05
STATE GRANTS-OTHER	\$3,896.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$560.63
CIGARETTE TAX DISTR-GENERAL FUND	\$245.68
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,119.01
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,369.74
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$7,319.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$871.00
WHEEL TAX INTERGOVERNMENTAL	\$1,727.78
Total for: INTERGOVERNMENTAL	\$21,108.84
FIRE PROTECTION CONTRACTS	\$8,345.12
GARBAGE AND TRASH COLLECTION FEES	\$12,934.67
CABLE TV RECEIPTS	\$909.63
Total for: CHARGES FOR SERVICES	\$22,189.42
INTEREST EARNED	\$720.87
MISCELLANEOUS REVENUE-OTHER	\$1,000.00
ADJUSTMENT	\$126.50
Total for: MISCELLANEOUS	\$1,847.37
TOTAL RECEIPTS FOR 101 GENERAL	\$61,846.68
Fund: <u>708 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$7,493.26
Total for: INTERGOVERNMENTAL	\$7,493.26
TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY	\$7,493.26
Fund: <u>706 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,544.50
Total for: INTERGOVERNMENTAL	\$1,544.50
TRANSFER OF FUNDS-OTHER	\$13,666.89
Total for: OTHER FINANCING SOURCES	\$13,666.89
TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET	\$15,211.39
Fund: <u>5 RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$1,737.64
Total for: INTERGOVERNMENTAL	\$1,737.64

UNIT NAME: UNIONDALE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WELLS COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 5 RIVERBOAT	\$1,737.64
Fund: <u>61 RAINY DAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$524.69
Total for: INTERGOVERNMENTAL	\$524.69
TOTAL RECEIPTS FOR 61 RAINY DAY	\$524.69
Fund: <u>2391 CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$1,530.10
Total for: TAXES	\$1,530.10
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$621.81
Total for: INTERGOVERNMENTAL	\$621.81
TOTAL RECEIPTS FOR 2391 CUMULATIVE CAPITAL DEVELOPMENT	\$2,151.91
Fund: <u>2411 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
CEDIT INTERGOVERNMENTAL	\$2,993.00
Total for: INTERGOVERNMENTAL	\$2,993.00
TOTAL RECEIPTS FOR 2411 CO ECONOMIC DEVELOPMENT INCOME TAX	\$2,993.00
Fund: <u>2379 CUMULATIVE CAPITAL IMPROVEMENT</u>	
OTHER TAXES	\$900.81
Total for: TAXES	\$900.81
TRANSFER OF FUNDS-OTHER	\$60.25
Total for: OTHER FINANCING SOURCES	\$60.25
TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT	\$961.06
Total Receipts:	\$92,919.63

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

ID: 90-3-940 PAGE: 1
COUNTY: WELLS COUNTY
UNIT NAME: UNIONDALE CIVIL TOWN

Fund:	708 MOTOR VEHICLE HIGHWAY		
	SUPPLIES		\$3,056.50
	OTHER SERVICES AND CHARGES		\$4,255.54
	TOTAL		\$7,312.04

Fund:	706 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$15,538.00
	TOTAL		\$15,538.00

Fund:	GIFT		
	TRANSFER OF FUNDS		\$60.25
	TOTAL		\$60.25

Fund:	2391 CUMULATIVE CAPITAL DEVELOPMENT		
	TRANSFER OF FUNDS		\$3,666.89
	TOTAL		\$3,666.89

Fund:	2411 CO ECONOMIC DEVELOPMENT INCOME TAX		
	OTHER SERVICES AND CHARGES		\$1,126.05
	TOTAL		\$1,126.05

Fund:	2379 CUMULATIVE CAPITAL IMPROVEMENT		
	CAPITAL OUTLAY		\$997.00
	TOTAL		\$997.00

TOTAL DISBURSEMENTS:			\$28,700.23
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 90-3-940 PAGE: 1
COUNTY: WELLS COUNTY
UNIT NAME: UNIONDALE CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$7,691.00
SUPPLIES	\$3,857.41
OTHER SERVICES AND CHARGES	\$38,092.06
CAPITAL OUTLAY	\$5,927.88
OTHER DISBURSEMENTS	\$3,896.00
TRANSFER OF FUNDS	\$10,000.00

TOTAL **\$69,464.35**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$7,691.00
SUPPLIES	\$3,857.41
OTHER SERVICES AND CHARGES	\$38,092.06
CAPITAL OUTLAY	\$5,927.88
OTHER DISBURSEMENTS	\$3,896.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$69,464.35**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
6201 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$75,153.12
<i>Fund Total:</i>			<i>\$75,153.12</i>
6281 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$35,518.37
<i>Fund Total:</i>			<i>\$35,518.37</i>
Total REVENUES:			\$110,671.49

EXPENDITURES

6201 WASTEWATER UTILITY-OPERATING	CUSTOMER ACCOUNTS	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$2,500.00
	CUSTOMER ACCOUNTS	PURCHASED POWER	\$2,624.75
	CUSTOMER ACCOUNTS	CHEMICALS	\$1,047.00
	CUSTOMER ACCOUNTS	MATERIALS AND SUPPLIES	\$14,912.11
	CUSTOMER ACCOUNTS	CONTRACTUAL SERVICES-ENGINEERING	\$3,860.12
	CUSTOMER ACCOUNTS	CONTRACTUAL SERVICES-BILLING	\$403.34
	CUSTOMER ACCOUNTS	CONTRACTUAL SERVICES-TESTING	\$9,000.00
	CUSTOMER ACCOUNTS	CONTRACTUAL SERVICES-OTHER	\$2,107.00
	CUSTOMER ACCOUNTS	BAD DEBT EXPENSE	\$56.00
	CUSTOMER ACCOUNTS	MISCELLANEOUS	\$24.00
<i>Expense Category Total:</i>			<i>\$36,534.32</i>
<i>Expense Category Total:</i>	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$35,518.37
<i>Fund Total:</i>			<i>\$35,518.37</i>
<i>Fund Total:</i>			<i>\$72,052.69</i>
6281 WASTEWATER UTIL-BOND AND INTEREST	GENERAL CATEGORIES	MISCELLANEOUS	\$33,907.50
<i>Expense Category Total:</i>			<i>\$33,907.50</i>
<i>Fund Total:</i>			<i>\$33,907.50</i>
Total EXPENDITURES:			\$105,960.19

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS COUNTY

PAGE: 1

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

<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>
							\$0.00
Total Cash and Investments:							\$0.00

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$235,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$20,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$215,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$13,907.50

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: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS 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: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS 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>
6000/183000	FIRE DEPARTMENT	HOMELAND SECURITY	\$3,896.00	101 GENERAL	\$3,896.00	\$3,896.00

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

COUNTY: WELLS COUNTY
UNIT NAME: UNIONDALE CIVIL TOWN

ID: 90-3-940
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: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS 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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