FEDERAL IDENTIFICATION NUMBER:
35-1335283

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

UNIT NAME: LAPAZ CIVIL TOWN

COUNTY: MARSHALL COUNTY

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

ID: 50-3-779
(State Board of Accounts USE ONLY)

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 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC TRANSPORTATION, TRASH COLLECTION
PART 5 - CASH AND INVESTMENTS
PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
PART 7 - INTERGOVERNMENTAL EXPENDITURES
PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS(NOT USED FOR 2009)
PART 9 - STATEMENT OF STATE GRANT RECEIPTS(NOT USED FOR 2009)
PART 10 - REPORT OF CAPITAL ASSETS(NOT USED FOR 2009)
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: JANE HARRIS DATE SIGNED: _____

ADDRESS: BOX 0820 CITY: LAPAZ

EMAIL ADDRESS: LAPAZTHJH@MCHSI.COM

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 784-3491 ZIP: 46537-0000

*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).

(CTAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: LAPAZ CIVIL TOWN ID: 50-3-779

CASH UNITS ONLY COUNTY: MARSHALL COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2009

Funds **Section I**	Beginning Cash Fund Balances 01/01/2009	2009 Receipts	2009 Disbursements	Ending Cash Fund Balances 12/31/2009	Investments at 12/31/2009	Total Cash and Investments at 12/31/2009
FUND TYPE: GENERAL						
101 GENERAL	$44,791.17	$194,064.87	$168,357.93	$70,498.11	$0.00	$70,498.11
Total by Fund Type:	**$44,791.17**	**$194,064.87**	**$168,357.93**	**$70,498.11**	**$0.00**	**$70,498.11**
FUND TYPE: SPECIAL REVENUE						
DONATIONS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
233 LAW ENFORCEMENT CONTINUING ED	$755.39	$310.00	$0.00	$1,065.39	$0.00	$1,065.39
202 LOCAL ROAD AND STREET	$17,817.27	$2,380.75	$0.00	$20,198.02	$0.00	$20,198.02
201 MOTOR VEHICLE HIGHWAY	$18,056.81	$17,939.68	$20,893.34	$15,103.15	$0.00	$15,103.15
204 PARKS AND RECREATION	$3,609.50	$1,300.00	$1,094.69	$3,814.81	$0.00	$3,814.81
206 RAINY DAY	$52,726.84	$0.00	$0.00	$52,726.84	$0.00	$52,726.84
224 STATE GRANT	$279.14	$3,362.00	$3,629.49	$11.65	$0.00	$11.65
Total by Fund Type:	**$93,244.95**	**$25,292.43**	**$25,617.52**	**$92,919.86**	**$0.00**	**$92,919.86**
FUND TYPE: CAPITAL PROJECTS						
231 CUMULATIVE CAPITAL DEVELOPMENT	$23,768.45	$5,795.03	$0.00	$29,563.48	$0.00	$29,563.48
424 CUMULATIVE CAPL IMPRV CIGARETTE TAX	$8,518.56	$1,499.44	$0.00	$10,018.00	$0.00	$10,018.00
Total by Fund Type:	**$32,287.01**	**$7,294.47**	**$0.00**	**$39,581.48**	**$0.00**	**$39,581.48**

(CTAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: LAPAZ CIVIL TOWN ID: 50-3-779

CASH UNITS ONLY COUNTY: MARSHALL COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2009

Funds **Section I**	Beginning Cash Fund Balances 01/01/2009	2009 Receipts	2009 Disbursements	Ending Cash Fund Balances 12/31/2009	Investments at 12/31/2009	Total Cash and Investments at 12/31/2009
Subtotal All Funds:	**$170,323.13**	**$226,651.77**	**$193,975.45**	**$202,999.45**	**$0.00**	**$202,999.45**
Section II						
Less:						
Investment Sales		$0.00				
Investment Purchases			$0.00			
Transfers In		$0.00				
Transfers Out			$0.00			
Net Receipts and Disbursements		$226,651.77	$193,975.45			

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: LAPAZ CIVIL TOWN ID: 50-3-779

CASH UNITS ONLY COUNTY: MARSHALL COUNTY

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

FOR THE FISCAL YEAR ENDING 2009 PAGE: 1

Funds **Section I**	Beginning Cash Fund Balances 01/01/2009	2009 Receipts	2009 Disbursements	Ending Cash Fund Balances 12/31/2009	Investments at 12/31/2009	Total Cash and Investments at 12/31/2009
FUND TYPE: ENTERPRISE						
605 STORM WATER UTILITY-CONSTRUCTION	$29,597.60	$0.00	$0.00	$29,597.60	$0.00	$29,597.60
607 WASTEWATER UTIL-BOND AND INTEREST	$77,532.85	$7,755.06	$46,918.15	$38,369.76	$0.00	$38,369.76
604 WASTEWATER UTILITY-DEBT RESERVE	$6,548.16	$272.84	$0.00	$6,821.00	$0.00	$6,821.00
608 WASTEWATER UTILITY-DEPREC/IMPROVE	$68,500.00	$2,000.00	$0.00	$70,500.00	$0.00	$70,500.00
606 WASTEWATER UTILITY-OPERATING	$150,446.04	$46,541.19	$235,600.78	$-38,613.55	$0.00	$-38,613.55
Total by Fund Type:	**$332,624.65**	**$56,569.09**	**$282,518.93**	**$106,674.81**	**$0.00**	**$106,674.81**
Subtotal All Funds:	**$332,624.65**	**$56,569.09**	**$282,518.93**	**$106,674.81**	**$0.00**	**$106,674.81**

Section II

Less:		
Investment Sales	$0.00	
Investment Purchases		$0.00
Transfers In	$9,996.60	
Transfers Out		$64,073.51
Net Receipts and Disbursements	$46,572.49	$218,445.42

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: LAPAZ CIVIL TOWN

PART 2 - RECEIPTS COUNTY: MARSHALL COUNTY

FOR THE FISCAL YEAR ENDING 2009

Title	Amount
Fund: 101 GENERAL	
GENERAL PROPERTY TAXES	$102,918.57
Total for: TAXES	**$102,918.57**
LIQUOR GALLONAGE TAX DISTRIBUTION	$1,058.92
CIGARETTE TAX DISTR-GENERAL FUND	$408.94
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$518.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$5,033.23
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	$25,394.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNM	$2,272.00
RIVERBOAT REVENUE SHARING	$3,060.18
Total for: INTERGOVERNMENTAL	**$37,745.77**
FIRE PROTECTION CONTRACTS	$15,790.13
GARBAGE AND TRASH COLLECTION FEES	$22,505.18
IN LIEU OF TAXES-MUNICIPAL UTILITIES	$2,000.00
COUNTY REIMBURSEMENT FOR SERVICES	$1,191.00
Total for: CHARGES FOR SERVICES	**$41,486.31**
COURT RECEIPTS	$300.00
Total for: FINES, FORFEITURES, AND FEES	**$300.00**
INTEREST EARNED	$182.19
CABLE TV FRANCHISE	$1,302.40
MISCELLANEOUS REVENUE-OTHER	$1,191.05
Total for: MISCELLANEOUS	**$2,675.64**
REIMBURSEMENTS-OTHER	$178.39
REIMBURSEMENTS-OTHER	$359.74
OTHER FINANCING SOURCES	$8,400.45
Total for: OTHER FINANCING SOURCES	**$8,938.58**
TOTAL RECEIPTS FOR 101 GENERAL	**$194,064.87**
Fund: 201 MOTOR VEHICLE HIGHWAY	
GENERAL PROPERTY TAXES	$3,680.76
GENERAL PROPERTY TAXES	$0.00
Total for: TAXES	**$3,680.76**
ABC EXCISE TAX DISTRIBUTION	$990.00
MOTOR VEHICLE HIGHWAY DISTRIBUTION	$11,822.17
MOTOR VEHICLE HIGHWAY DISTRIBUTION	$1,148.98
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$295.57
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$2.20
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$0.00
Total for: INTERGOVERNMENTAL	**$14,258.92**
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	**$17,939.68**

UNIT NAME: LAPAZ CIVIL TOWN

PART 2 - RECEIPTS COUNTY: MARSHALL COUNTY

FOR THE FISCAL YEAR ENDING 2009

Title	Amount
Fund: 202 LOCAL ROAD AND STREET	
LOCAL ROAD AND STREET DISTRIBUTION	$2,380.75
Total for: INTERGOVERNMENTAL	**$2,380.75**
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	**$2,380.75**
Fund: 233 LAW ENFORCEMENT CONTINUING ED	
ACCIDENT REPORT COPIES	$310.00
Total for: CHARGES FOR SERVICES	**$310.00**
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED	**$310.00**
Fund: 224 STATE GRANT	
STATE GRANTS-PUBLIC SAFETY	$336.20
Total for: INTERGOVERNMENTAL	**$336.20**
MISCELLANEOUS REVENUE-OTHER	$3,025.80
MISCELLANEOUS REVENUE-OTHER	$0.00
Total for: MISCELLANEOUS	**$3,025.80**
TOTAL RECEIPTS FOR 224 STATE GRANT	**$3,362.00**
Fund: 204 PARKS AND RECREATION	
CHARGES FOR SERVICES, OTHER GENERAL GOVT	$1,300.00
CHARGES FOR SERVICES, OTHER GENERAL GOVT	$0.00
Total for: CHARGES FOR SERVICES	**$1,300.00**
TOTAL RECEIPTS FOR 204 PARKS AND RECREATION	**$1,300.00**
Fund: 424 CUMULATIVE CAPL IMPRV CIGARETTE TAX	
CIGARETTE TAX DISTR-CCI FUND	$1,499.44
Total for: INTERGOVERNMENTAL	**$1,499.44**
TOTAL RECEIPTS FOR 424 CUMULATIVE CAPL IMPRV CIGARETTE TAX	**$1,499.44**
Fund: 231 CUMULATIVE CAPITAL DEVELOPMENT	
GENERAL PROPERTY TAXES	$5,471.24
Total for: TAXES	**$5,471.24**
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$14.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	$299.12
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$10.67
Total for: INTERGOVERNMENTAL	**$323.79**
TOTAL RECEIPTS FOR 231 CUMULATIVE CAPITAL DEVELOPMENT	**$5,795.03**
Total Receipts:	**$226,651.77**

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PART 3A- DISBURSEMENTS COUNTY: MARSHALL COUNTY

FOR THE FISCAL YEAR ENDING 2009 UNIT NAME: LAPAZ CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	$7,697.43
	SUPPLIES	$10,018.59
	OTHER SERVICES AND CHARGES	$2,890.84
	CAPITAL OUTLAY	$286.48
TOTAL		**$20,893.34**
Fund:	224 STATE GRANT	
	OTHER DISBURSEMENTS	$3,629.49
TOTAL		**$3,629.49**
Fund:	204 PARKS AND RECREATION	
	OTHER DISBURSEMENTS	$1,094.69
TOTAL		**$1,094.69**

TOTAL DISBURSEMENTS: $25,617.52

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PART 3B- DISBURSEMENTS COUNTY: MARSHALL COUNTY

FOR THE FISCAL YEAR ENDING 2009 UNIT NAME: LAPAZ CIVIL TOWN

Fund: 101 GENERAL	
Dept: GENERAL GOVERNMENT EXPENSE	
PERSONAL SERVICES	$67,128.27
SUPPLIES	$22,073.09
OTHER SERVICES AND CHARGES	$66,337.22
CAPITAL OUTLAY	$12,819.35
TOTAL	**$168,357.93**
BY OBJECT FOR GENERAL	
PERSONAL SERVICES	$67,128.27
SUPPLIES	$22,073.09
OTHER SERVICES AND CHARGES	$66,337.22
CAPITAL OUTLAY	$12,819.35
OTHER DISBURSEMENTS	$0.00
TRANSFER OF FUNDS	$0.00
PURCHASE OF INVESTMENTS	$0.00
TOTAL GENERAL	**$168,357.93**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPAZ CIVIL TOWN

COUNTY: MARSHALL COUNTY

ID: 50-3-779

PART 4 - ENTERPRISE FUND REPORT

FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER UTILITY OPERATION	NO FUNCTION NEEDED		$3,990.57
	NO FUNCTION NEEDED		$438.28
	NO FUNCTION NEEDED		$34,990.07
	NO FUNCTION NEEDED		$3,805.56
	NO FUNCTION NEEDED		$69.03
	NO FUNCTION NEEDED		$3,247.68
Expense Category Total:			$46,541.19
Fund Total:			$46,541.19
607 WASTEWATER UTIL-BOND AND INTEREST SANT BOND _INTEREST	NO FUNCTION NEEDED		$31.30
	NO FUNCTION NEEDED		$7,723.76
Expense Category Total:			$7,755.06
Fund Total:			$7,755.06
608 WASTEWATER UTILITY-DEPREC/IMPROVE DEPRECIATION	NO FUNCTION NEEDED		$2,000.00
Expense Category Total:			$2,000.00
Fund Total:			$2,000.00
604 WASTEWATER UTILITY-DEBT RESERVE DEBT SERVICE	NO FUNCTION NEEDED		$272.84
Expense Category Total:			$272.84
Fund Total:			$272.84
Total REVENUES:			$56,569.09

EXPENDITURES

606 WASTEWATER UTILITY-OPERATING SEWER UTILITY OPERATION	GENERAL CATEGORIES		$3,990.57
	GENERAL CATEGORIES		$0.00
	GENERAL CATEGORIES		$51,486.00
	GENERAL CATEGORIES		$15,347.76
	GENERAL CATEGORIES		$10,688.52
	GENERAL CATEGORIES		$0.00
	GENERAL CATEGORIES		$270.36
	GENERAL CATEGORIES		$2,129.00
	GENERAL CATEGORIES		$18,543.63

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPAZ CIVIL TOWN

COUNTY: MARSHALL COUNTY

ID: 50-3-779

PART 4 - ENTERPRISE FUND REPORT

FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER UTILITY OPERATION	GENERAL CATEGORIES		$1,667.20
	GENERAL CATEGORIES		$4,373.40
	GENERAL CATEGORIES		$4,365.48
	GENERAL CATEGORIES		$5,099.31
	GENERAL CATEGORIES		$22,505.18
	GENERAL CATEGORIES		$2,293.78
	GENERAL CATEGORIES		$3,518.00
	GENERAL CATEGORIES		$1,503.05
	GENERAL CATEGORIES		$9,506.90
Expense Category Total:			$157,288.14
	NO FUNCTION NEEDED		$42,566.61
	NO FUNCTION NEEDED		$12,000.00
	NO FUNCTION NEEDED		$9,506.90
	NO FUNCTION NEEDED		$9,703.13
	NO FUNCTION NEEDED		$4,536.00
Expense Category Total:			$78,312.64
Fund Total:			$235,600.78
607 WASTEWATER UTIL-BOND AND INTEREST SANT BOND _INTEREST	NO FUNCTION NEEDED		$46,858.15
	NO FUNCTION NEEDED		$60.00
Expense Category Total:			$46,918.15
Fund Total:			$46,918.15
Total EXPENDITURES:			$282,518.93

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPAZ CIVIL TOWN

COUNTY: MARSHALL COUNTY

ID: 50-3-779

PART 5 - CASH AND INVESTMENTS

FOR THE FISCAL YEAR ENDING 2009

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		GENERAL CHECKING	1ST SOURCE				$214,913.13
		WASTEWATER/STORM	1ST SOURCE				$289,528.26
		SANT BOND _INT	1ST SOURCE				$77,599.40
		CD	1ST SOURCE				$28,509.41
Total CASH:							**$610,550.20**
Total Cash and Investments:							**$610,550.20**

FOR THE FISCAL YEAR ENDING 2009

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: LAPAZ CIVIL TOWN

COUNTY: MARSHALL COUNTY

ID: 50-3-779

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LAPAZ CIVIL TOWN

COUNTY: MARSHALL COUNTY

ID: 50-3-779

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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: LAPAZ CIVIL TOWN

ID: 50-3-779

COUNTY: MARSHALL COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount