

FEDERAL IDENTIFICATION NUMBER:
35-1101954

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

UNIT NAME:
SPURGEON CIVIL TOWN

COUNTY:
PIKE COUNTY

ID: 63-3-825
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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- 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: _____

PRINTED NAME OF OFFICIAL: DOROTHY JULIAN

ADDRESS: PO BOX 667

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

TITLE: CLERK TREASURER

DATE SIGNED: _____

CITY: SPURGEON

EMAIL ADDRESS: DAPJULIAN@GMAIL.COM

ZIP: 4758-0667

*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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$22,537.00	\$8,899.50	\$16,775.45	\$14,661.05	\$0.00	\$14,661.05
Total by Fund Type:	\$22,537.00	\$8,899.50	\$16,775.45	\$14,661.05	\$0.00	\$14,661.05
FUND TYPE: SPECIAL REVENUE						
FIRE PREVENTION	\$11,208.80	\$23,139.10	\$20,896.54	\$13,451.36	\$0.00	\$13,451.36
LAW ENFORCEMENT CONTINUING ED	\$73.13	\$341.00	\$249.72	\$164.41	\$0.00	\$164.41
LEVY EXCESS	\$0.00	\$398.00	\$0.00	\$398.00	\$0.00	\$398.00
LOCAL ROAD AND STREET	\$3,697.55	\$878.29	\$0.00	\$4,575.84	\$0.00	\$4,575.84
MOTOR VEHICLE HIGHWAY	\$22,524.59	\$5,948.53	\$6,893.27	\$21,579.85	\$0.00	\$21,579.85
POLICE DONATION	\$1.00	\$489.05	\$45.17	\$444.88	\$0.00	\$444.88
RAINY DAY	\$717.10	\$155.69	\$0.00	\$872.79	\$0.00	\$872.79
RIVERBOAT	\$4,082.06	\$1,420.57	\$0.00	\$5,502.63	\$0.00	\$5,502.63
SANITATION	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
Total by Fund Type:	\$42,329.23	\$32,770.23	\$28,084.70	\$47,014.76	\$0.00	\$47,014.76
FUND TYPE: CAPITAL PROJECTS						
CEDIT CAPITAL PROJECTS	\$4,493.18	\$1,864.00	\$0.00	\$6,357.18	\$0.00	\$6,357.18
CUMULATIVE CAPITAL DEVELOPMENT	\$2,712.24	\$1.66	\$31.00	\$2,682.90	\$0.00	\$2,682.90
CUMULATIVE CAPITAL IMPROVEMENT	\$739.44	\$696.06	\$0.00	\$1,435.50	\$0.00	\$1,435.50
Total by Fund Type:	\$7,944.86	\$2,561.72	\$31.00	\$10,475.58	\$0.00	\$10,475.58

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPURGEON CIVIL TOWN

ID: 63-3-825

CASH UNITS ONLY

COUNTY: PIKE COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$72,811.09	\$44,231.45	\$44,891.15	\$72,151.39	\$0.00	\$72,151.39
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$398.00				
Transfers Out			\$398.00			
Net Receipts and Disbursements		\$43,833.45	\$44,493.15			

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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
WATER UTILITY-BOND AND INTEREST	\$753.00	\$4,800.00	\$4,737.00	\$816.00	\$0.00	\$816.00
WATER UTILITY-CONSTRUCTION	\$10,424.40	\$15,409.96	\$9,352.42	\$16,481.94	\$0.00	\$16,481.94
WATER UTILITY-CUSTOMER DEPOSIT	\$10,922.85	\$700.00	\$468.99	\$11,153.86	\$0.00	\$11,153.86
WATER UTILITY-DEBT RESERVE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
WATER UTILITY-OPERATING	\$26,065.29	\$70,348.10	\$80,601.45	\$15,811.94	\$0.00	\$15,811.94
Total by Fund Type:	\$53,165.54	\$91,258.06	\$95,159.86	\$49,263.74	\$0.00	\$49,263.74

Subtotal All Funds:	\$53,165.54	\$91,258.06	\$95,159.86	\$49,263.74	\$0.00	\$49,263.74
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Section II

Less:

Investment Sales	\$4,270.00					
Investment Purchases			\$0.00			
Transfers In	\$15,800.00					
Transfers Out			\$15,800.00			
Net Receipts and Disbursements	\$71,188.06	\$79,359.86				

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

UNIT NAME: SPURGEON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PIKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$6,521.11
Total for: TAXES	\$6,521.11
LICENSES, OTHER	\$1,023.23
Total for: LICENSES AND PERMITS	\$1,023.23
ABC EXCISE TAX DISTRIBUTION	\$453.27
CIGARETTE TAX DISTR-GENERAL FUND	\$189.83
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$384.00
Total for: INTERGOVERNMENTAL	\$1,027.10
INTEREST EARNED	\$278.06
ADJUSTMENT	\$50.00
Total for: MISCELLANEOUS	\$328.06
TOTAL RECEIPTS FOR GENERAL	\$8,899.50
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$5,461.66
MAJOR MOVES MVH	\$486.87
Total for: INTERGOVERNMENTAL	\$5,948.53
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$5,948.53
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$878.29
Total for: INTERGOVERNMENTAL	\$878.29
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$878.29
Fund: <u>SANITATION</u>	
OTHER CONTRIBUTIONS	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR SANITATION	\$0.00
Fund: <u>LAW ENFORCEMENT CONTINUING ED</u>	
PERMITS, OTHER	\$30.00
Total for: LICENSES AND PERMITS	\$30.00
POLICE REPORTS	\$311.00
Total for: CHARGES FOR SERVICES	\$311.00
TOTAL RECEIPTS FOR LAW ENFORCEMENT CONTINUING ED	\$341.00
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$1,420.57

UNIT NAME: SPURGEON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PIKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$1,420.57
TOTAL RECEIPTS FOR RIVERBOAT	\$1,420.57
Fund: <u>FIRE PREVENTION</u>	
GENERAL PROPERTY TAXES	\$6,733.94
Total for: TAXES	\$6,733.94
LICENSES, OTHER	\$820.69
Total for: LICENSES AND PERMITS	\$820.69
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$308.00
Total for: INTERGOVERNMENTAL	\$308.00
FIRE PROTECTION CONTRACTS	\$13,000.00
Total for: CHARGES FOR SERVICES	\$13,000.00
REIMBURSEMENTS-OTHER	\$30.00
REIMBURSEMENTS-OTHER	\$26.11
OTHER FINANCING SOURCES	\$2,220.36
Total for: OTHER FINANCING SOURCES	\$2,276.47
TOTAL RECEIPTS FOR FIRE PREVENTION	\$23,139.10
Fund: <u>RAINY DAY</u>	
OTHER CONTRIBUTIONS	\$155.69
Total for: MISCELLANEOUS	\$155.69
TOTAL RECEIPTS FOR RAINY DAY	\$155.69
Fund: <u>LEVY EXCESS</u>	
TRANSFER OF FUNDS-OTHER	\$398.00
Total for: OTHER FINANCING SOURCES	\$398.00
TOTAL RECEIPTS FOR LEVY EXCESS	\$398.00
Fund: <u>POLICE DONATION</u>	
OTHER CONTRIBUTIONS	\$489.05
Total for: MISCELLANEOUS	\$489.05
TOTAL RECEIPTS FOR POLICE DONATION	\$489.05
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$1.66
Total for: TAXES	\$1.66
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$1.66
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$696.06

UNIT NAME: SPURGEON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PIKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$696.06
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$696.06
Fund: <u>CEDIT CAPITAL PROJECTS</u>	
CEDIT INTERGOVERNMENTAL	\$1,864.00
Total for: INTERGOVERNMENTAL	\$1,864.00
TOTAL RECEIPTS FOR CEDIT CAPITAL PROJECTS	\$1,864.00
Total Receipts:	\$44,231.45

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 63-3-825 PAGE: 1

COUNTY: PIKE COUNTY
UNIT NAME: SPURGEON CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$685.33
	SUPPLIES		\$2,616.31
	OTHER SERVICES AND CHARGES		\$3,591.63
	TOTAL		\$6,893.27

Fund:	LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$249.72
	TOTAL		\$249.72

Fund:	FIRE PREVENTION		
	SUPPLIES		\$3,975.20
	OTHER SERVICES AND CHARGES		\$16,861.34
	TRANSFER OF FUNDS		\$60.00
	TOTAL		\$20,896.54

Fund:	POLICE DONATION		
	OTHER SERVICES AND CHARGES		\$45.17
	TOTAL		\$45.17

Fund:	CUMULATIVE CAPITAL DEVELOPMENT		
	TRANSFER OF FUNDS		\$31.00
	TOTAL		\$31.00

TOTAL DISBURSEMENTS:			\$28,115.70
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 63-3-825 PAGE: 1
COUNTY: PIKE COUNTY
UNIT NAME: SPURGEON CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$8,034.11
SUPPLIES	\$2,687.99
OTHER SERVICES AND CHARGES	\$5,746.35
TRANSFER OF FUNDS	\$307.00

TOTAL **\$16,775.45**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$8,034.11
SUPPLIES	\$2,687.99
OTHER SERVICES AND CHARGES	\$5,746.35
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$16,775.45**

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING WORKING UTILITY	NO FUNCTION NEEDED		\$69,319.93
	NO FUNCTION NEEDED		\$118.45
	NO FUNCTION NEEDED		\$800.00
	NO FUNCTION NEEDED		\$109.72
	Expense Category Total:		\$70,348.10
	Fund Total:		\$70,348.10
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE BOND AND SINK	\$4,800.00
	Expense Category Total:		\$4,800.00
	Fund Total:		\$4,800.00
WATER UTILITY-CUSTOMER DEPOSIT METER UTILITY	NO FUNCTION NEEDED		\$700.00
	Expense Category Total:		\$700.00
	Fund Total:		\$700.00
WATER UTILITY-CONSTRUCTION IMPROVMENT FUND	NO FUNCTION NEEDED		\$139.96
	NO FUNCTION NEEDED		\$11,000.00
	NO FUNCTION NEEDED		\$4,270.00
	Expense Category Total:		\$15,409.96
	Fund Total:		\$15,409.96
Total REVENUES:			\$91,258.06

EXPENDITURES

WATER UTILITY-OPERATING WORKING UTILITY	GENERAL CATEGORIES		\$6,697.31
	GENERAL CATEGORIES		\$6,832.00
	GENERAL CATEGORIES		\$4,497.20
	GENERAL CATEGORIES		\$27,073.81
	GENERAL CATEGORIES		\$2,070.38
	GENERAL CATEGORIES		\$2,710.84
	GENERAL CATEGORIES		\$156.15
	GENERAL CATEGORIES		\$1,919.00
	GENERAL CATEGORIES		\$2,001.61
	GENERAL CATEGORIES		\$1,491.76
	GENERAL CATEGORIES		\$3,108.52
	GENERAL CATEGORIES		\$609.33

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING WORKING UTILITY	GENERAL CATEGORIES		\$5,227.54
Expense Category Total:			\$64,395.45
	NO FUNCTION NEEDED		\$4,800.00
	NO FUNCTION NEEDED		\$11,000.00
Expense Category Total:			\$15,800.00
	GENERAL CATEGORIES		\$406.00
Expense Category Total:			\$406.00
Fund Total:			\$80,601.45
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED		\$4,737.00
Expense Category Total:			\$4,737.00
Fund Total:			\$4,737.00
WATER UTILITY-CUSTOMER DEPOSIT METER UTILITY	NO FUNCTION NEEDED		\$468.99
Expense Category Total:			\$468.99
Fund Total:			\$468.99
WATER UTILITY-CONSTRUCTION IMPROVMENT FUND	NO FUNCTION NEEDED		\$9,352.42
Expense Category Total:			\$9,352.42
Fund Total:			\$9,352.42
Total EXPENDITURES:			\$95,159.86

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPURGEON CIVIL TOWN

ID: 63-3-825

COUNTY: PIKE COUNTY

PAGE: 1

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

<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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPURGEON CIVIL TOWN
COUNTY: PIKE COUNTY

ID: 63-3-825

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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: SPURGEON CIVIL TOWN

ID: 63-3-825

COUNTY: PIKE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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: SPURGEON CIVIL TOWN

ID: 63-3-825

COUNTY: PIKE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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 2009

COUNTY: PIKE COUNTY
UNIT NAME: SPURGEON CIVIL TOWN

ID: 63-3-825
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: SPURGEON CIVIL TOWN

ID: 63-3-825

COUNTY: PIKE COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

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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