

FEDERAL IDENTIFICATION NUMBER:  
35-1298694

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

UNIT NAME:

RILEY CIVIL TOWN

COUNTY:

VIGO COUNTY

ID: 84-3-903

(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

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)
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- 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: WANDA HYLTON

ADDRESS: P.O. 501

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

TITLE: CLERK-TREASURER

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

CITY: RILEY

EMAIL ADDRESS: WLHYLTON@VERIZON.NET

ZIP: 47871-0501

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$9,178.28	\$24,243.68	\$25,920.75	\$7,501.21	\$0.00	\$7,501.21
<b>Total by Fund Type:</b>	<b>\$9,178.28</b>	<b>\$24,243.68</b>	<b>\$25,920.75</b>	<b>\$7,501.21</b>	<b>\$0.00</b>	<b>\$7,501.21</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
ABANDONED VEHICLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAGIT SPECIAL REVENUE	\$0.00	\$2,964.08	\$0.00	\$2,964.08	\$0.00	\$2,964.08
CEDIT SPECIAL REVENUE	\$0.00	\$3,052.32	\$0.00	\$3,052.32	\$0.00	\$3,052.32
LOCAL ROAD AND STREET	\$13,115.88	\$1,582.74	\$0.00	\$14,698.62	\$0.00	\$14,698.62
MOTOR VEHICLE HIGHWAY	\$56,544.98	\$6,256.75	\$16,205.00	\$46,596.73	\$0.00	\$46,596.73
<b>Total by Fund Type:</b>	<b>\$69,660.86</b>	<b>\$13,855.89</b>	<b>\$16,205.00</b>	<b>\$67,311.75</b>	<b>\$0.00</b>	<b>\$67,311.75</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CUMULATIVE CAPITAL IMPROVEMENT	\$1,448.15	\$490.62	\$0.00	\$1,938.77	\$0.00	\$1,938.77
<b>Total by Fund Type:</b>	<b>\$1,448.15</b>	<b>\$490.62</b>	<b>\$0.00</b>	<b>\$1,938.77</b>	<b>\$0.00</b>	<b>\$1,938.77</b>
<b>Subtotal All Funds:</b>	<b>\$80,287.29</b>	<b>\$38,590.19</b>	<b>\$42,125.75</b>	<b>\$76,751.73</b>	<b>\$0.00</b>	<b>\$76,751.73</b>

**Section II**

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements	\$38,590.19	\$42,125.75	

**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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
WASTEWATER UTILITY-DEBT RESERVE	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
WASTEWATER UTILITY-DEPREC/IMPROVE	\$10,050.00	\$0.00	\$0.00	\$10,050.00	\$0.00	\$10,050.00
WASTEWATER UTILITY-OPERATING	\$67.35	\$361,539.46	\$533,446.06	\$-171,839.25	\$0.00	\$-171,839.25
WASTEWATER UTILITY-OTHER #1	\$11,337.27	\$0.00	\$0.00	\$11,337.27	\$0.00	\$11,337.27
WATER UTILITY-CUSTOMER DEPOSIT	\$31,178.89	\$0.00	\$0.00	\$31,178.89	\$0.00	\$31,178.89
WATER UTILITY-DEPRECIATION/IMPROVE	\$54,886.04	\$0.00	\$0.00	\$54,886.04	\$0.00	\$54,886.04
WATER UTILITY-OPERATING	\$3,180.12	\$449,289.54	\$282,326.21	\$170,143.45	\$0.00	\$170,143.45
WATER UTILITY-OTHER #1	\$14,759.70	\$0.00	\$0.00	\$14,759.70	\$0.00	\$14,759.70
<b>Total by Fund Type:</b>	<b>\$130,459.37</b>	<b>\$810,829.00</b>	<b>\$815,772.27</b>	<b>\$125,516.10</b>	<b>\$0.00</b>	<b>\$125,516.10</b>
<b>Subtotal All Funds:</b>	<b>\$130,459.37</b>	<b>\$810,829.00</b>	<b>\$815,772.27</b>	<b>\$125,516.10</b>	<b>\$0.00</b>	<b>\$125,516.10</b>

**Section II**

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$93,990.00		
Transfers Out			\$163,340.00
Net Receipts and Disbursements	\$716,839.00	\$652,432.27	

**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.**

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: RILEY CIVIL TOWN  
COUNTY: VIGO COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$0.00
GENERAL PROPERTY TAXES	\$24,243.68
<b>Total for: TAXES</b>	<b>\$24,243.68</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$24,243.68</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$6,256.75
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,256.75</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$6,256.75</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$0.00
LOCAL ROAD AND STREET DISTRIBUTION	\$1,582.74
LOCAL ROAD AND STREET DISTRIBUTION	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,582.74</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$1,582.74</b>
Fund: <u>CAGIT SPECIAL REVENUE</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,964.08
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,964.08</b>
<b>TOTAL RECEIPTS FOR CAGIT SPECIAL REVENUE</b>	<b>\$2,964.08</b>
Fund: <u>CEDIT SPECIAL REVENUE</u>	
CEDIT INTERGOVERNMENTAL	\$3,052.32
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,052.32</b>
<b>TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE</b>	<b>\$3,052.32</b>
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$490.62
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$490.62</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT</b>	<b>\$490.62</b>
<b>Total Receipts:</b>	<b>\$38,590.19</b>

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

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COUNTY: VIGO COUNTY

UNIT NAME: RILEY CIVIL TOWN

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Fund:	MOTOR VEHICLE HIGHWAY	
	OTHER DISBURSEMENTS	\$16,205.00
	<b>TOTAL</b>	<b>\$16,205.00</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$16,205.00</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2009

ID: 84-3-903

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COUNTY: VIGO COUNTY

UNIT NAME: RILEY CIVIL TOWN

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Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$13,598.22
SUPPLIES	\$112.45
OTHER SERVICES AND CHARGES	\$12,210.08

<b>TOTAL</b>	<b>\$25,920.75</b>
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BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$13,598.22
SUPPLIES	\$112.45
OTHER SERVICES AND CHARGES	\$12,210.08
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

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<b>TOTAL GENERAL</b>	<b>\$25,920.75</b>
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PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2009

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$8,683.98
	NO FUNCTION NEEDED		\$439,508.41
	NO FUNCTION NEEDED		\$0.00
	<b>Expense Category Total:</b>		<b>\$448,192.39</b>
	GENERAL CATEGORIES		\$0.00
	<b>Expense Category Total:</b>		<b>\$0.00</b>
	<b>Expense Category Total:</b>		<b>\$1,097.15</b>
<b>Fund Total:</b>		<b>\$449,289.54</b>	
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$10,314.44
	NO FUNCTION NEEDED		\$255,820.73
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	<b>Expense Category Total:</b>		<b>\$266,135.17</b>
	GENERAL CATEGORIES		\$0.00
	<b>Expense Category Total:</b>		<b>\$0.00</b>
<b>Expense Category Total:</b>		<b>\$93,990.00</b>	
<b>Expense Category Total:</b>		<b>\$643.21</b>	
<b>Expense Category Total:</b>		<b>\$643.21</b>	
<b>Expense Category Total:</b>		<b>\$95,276.42</b>	
<b>Expense Category Total:</b>		<b>\$127.87</b>	
<b>Expense Category Total:</b>		<b>\$127.87</b>	
<b>Fund Total:</b>		<b>\$361,539.46</b>	
<b>Total REVENUES:</b>		<b>\$810,829.00</b>	

**EXPENDITURES**

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

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$0.00
			\$0.00
			\$8,683.98
			\$22,154.08
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$30,838.06
			\$0.00
			\$251,488.15
			\$251,488.15
			\$282,326.21
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$27,959.87
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$22,436.89
	GENERAL CATEGORIES		\$3,530.77
	GENERAL CATEGORIES		\$12,387.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$3,776.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$171,446.87
			\$241,537.40
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$119,140.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$44,200.00
	NO FUNCTION NEEDED		\$99,500.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: RILEY CIVIL TOWN  
COUNTY: VIGO COUNTY

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

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<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$0.00
			\$262,840.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$29,068.66
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$0.00
			\$29,068.66
			\$533,446.06
			\$815,772.27

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: RILEY CIVIL TOWN

ID: 84-3-903

COUNTY: VIGO COUNTY

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

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

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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: RILEY CIVIL TOWN  
COUNTY: VIGO COUNTY

ID: 84-3-903

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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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: RILEY CIVIL TOWN

ID: 84-3-903

COUNTY: VIGO COUNTY

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

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<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: RILEY CIVIL TOWN

ID: 84-3-903

COUNTY: VIGO COUNTY

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

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<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: VIGO COUNTY  
UNIT NAME: RILEY CIVIL TOWN

ID: 84-3-903  
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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: RILEY CIVIL TOWN

ID: 84-3-903

COUNTY: VIGO COUNTY

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

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<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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