

FEDERAL IDENTIFICATION NUMBER:
35-1696907

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

UNIT NAME:

LARWILL CIVIL TOWN

COUNTY:

WHITLEY COUNTY

ID: 92-3-949

(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 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)
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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: RENEE SILLS

DATE SIGNED: _____

ADDRESS: 110 N CENTER STREET

CITY: LARWILL

P.O. BOX 66

EMAIL ADDRESS: TOWNLARWILL@YAHOO.COM

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

(260) 327-3182

ZIP: 46764-0000

*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 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	\$89,256.18	\$48,936.32	\$30,280.44	\$107,912.06	\$0.00	\$107,912.06
Total by Fund Type:	\$89,256.18	\$48,936.32	\$30,280.44	\$107,912.06	\$0.00	\$107,912.06
FUND TYPE: SPECIAL REVENUE						
LEVY EXCESS	\$743.00	\$0.00	\$0.00	\$743.00	\$0.00	\$743.00
LOCAL ROAD AND STREET	\$1,370.19	\$1,604.38	\$1,028.00	\$1,946.57	\$0.00	\$1,946.57
MOTOR VEHICLE HIGHWAY	\$12,562.26	\$13,732.04	\$17,902.29	\$8,392.01	\$0.00	\$8,392.01
RAINY DAY	\$5,401.59	\$3,367.85	\$1,806.19	\$6,963.25	\$0.00	\$6,963.25
Total by Fund Type:	\$20,077.04	\$18,704.27	\$20,736.48	\$18,044.83	\$0.00	\$18,044.83
FUND TYPE: CAPITAL PROJECTS						
CO ECONOMIC DEVELOPMENT INCOME TAX	\$35,097.79	\$10,932.30	\$12,858.70	\$33,171.39	\$0.00	\$33,171.39
CUMULATIVE CAPITAL DEVELOPMENT	\$8,785.91	\$2,095.69	\$1,361.93	\$9,519.67	\$0.00	\$9,519.67
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$4,704.96	\$864.70	\$668.41	\$4,901.25	\$0.00	\$4,901.25
Total by Fund Type:	\$48,588.66	\$13,892.69	\$14,889.04	\$47,592.31	\$0.00	\$47,592.31
Subtotal All Funds:	\$157,921.88	\$81,533.28	\$65,905.96	\$173,549.20	\$0.00	\$173,549.20

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In	\$0.00					
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$81,533.28	\$65,905.96			

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						
GARBAGE	\$4,559.61	\$12,438.05	\$12,031.50	\$4,966.16	\$0.00	\$4,966.16
GAZEBO	\$1,162.13	\$0.00	\$96.44	\$1,065.69	\$0.00	\$1,065.69
INDIANA HOUSING	\$5,484.55	\$0.00	\$0.00	\$5,484.55	\$0.00	\$5,484.55
RENTAL FEE	\$325.00	\$1,350.00	\$1,300.00	\$375.00	\$0.00	\$375.00
WASTEWATER UTIL-BOND AND INTEREST	\$5,978.50	\$19,020.00	\$18,585.00	\$6,413.50	\$0.00	\$6,413.50
WASTEWATER UTILITY-DEPREC/IMPROVE	\$19,965.00	\$0.00	\$0.00	\$19,965.00	\$0.00	\$19,965.00
WASTEWATER UTILITY-OPERATING	\$106,136.78	\$76,664.14	\$56,915.19	\$125,885.73	\$0.00	\$125,885.73
Total by Fund Type:	\$143,611.57	\$109,472.19	\$88,928.13	\$164,155.63	\$0.00	\$164,155.63
Subtotal All Funds:	\$143,611.57	\$109,472.19	\$88,928.13	\$164,155.63	\$0.00	\$164,155.63

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$19,020.00	
Transfers Out		\$19,020.00
Net Receipts and Disbursements	\$90,452.19	\$69,908.13

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

UNIT NAME: LARWILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$26,314.45
Total for: TAXES	\$26,314.45
ABC EXCISE TAX DISTRIBUTION	\$563.10
CIGARETTE TAX DISTR-GENERAL FUND	\$235.83
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,411.58
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$10,823.03
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,253.34
RIVERBOAT REVENUE SHARING	\$1,764.77
Total for: INTERGOVERNMENTAL	\$18,051.65
ORDINANCE VIOLATIONS	\$1,084.00
Total for: FINES, FORFEITURES, AND FEES	\$1,084.00
INTEREST EARNED	\$3,253.28
MISCELLANEOUS REVENUE-OTHER	\$232.94
Total for: MISCELLANEOUS	\$3,486.22
TOTAL RECEIPTS FOR GENERAL	\$48,936.32
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$8,545.43
Total for: TAXES	\$8,545.43
WHEEL TAX INTERGOVERNMENTAL	\$1,925.97
MAJOR MOVES MVH	\$3,088.22
Total for: INTERGOVERNMENTAL	\$5,014.19
REFUNDS-OTHER	\$172.42
Total for: OTHER FINANCING SOURCES	\$172.42
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$13,732.04
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,604.38
Total for: INTERGOVERNMENTAL	\$1,604.38
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$1,604.38
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,374.64
CREDIT INTERGOVERNMENTAL	\$1,993.21
Total for: INTERGOVERNMENTAL	\$3,367.85
TOTAL RECEIPTS FOR RAINY DAY	\$3,367.85
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$864.70

UNIT NAME: LARWILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$864.70
TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$864.70
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$1,410.67
Total for: TAXES	\$1,410.67
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$185.02
Total for: INTERGOVERNMENTAL	\$185.02
REIMBURSEMENTS-OTHER	\$500.00
Total for: OTHER FINANCING SOURCES	\$500.00
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$2,095.69
Fund: <u>CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
CEDIT INTERGOVERNMENTAL	\$10,932.30
Total for: INTERGOVERNMENTAL	\$10,932.30
TOTAL RECEIPTS FOR CO ECONOMIC DEVELOPMENT INCOME TAX	\$10,932.30
Total Receipts:	\$81,533.28

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

ID: 92-3-949 PAGE: 1
COUNTY: WHITLEY COUNTY
UNIT NAME: LARWILL CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$800.00
	SUPPLIES	\$84.59
	OTHER SERVICES AND CHARGES	\$16,600.00
	CAPITAL OUTLAY	\$417.70
	TOTAL	\$17,902.29

Fund:	LOCAL ROAD AND STREET	
	SUPPLIES	\$28.00
	OTHER SERVICES AND CHARGES	\$1,000.00
	TOTAL	\$1,028.00

Fund:	RAINY DAY	
	CAPITAL OUTLAY	\$1,806.19
	TOTAL	\$1,806.19

Fund:	CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	CAPITAL OUTLAY	\$668.41
	TOTAL	\$668.41

Fund:	CUMULATIVE CAPITAL DEVELOPMENT	
	SUPPLIES	\$301.93
	CAPITAL OUTLAY	\$1,060.00
	TOTAL	\$1,361.93

Fund:	CO ECONOMIC DEVELOPMENT INCOME TAX	
	CAPITAL OUTLAY	\$12,858.70
	TOTAL	\$12,858.70

TOTAL DISBURSEMENTS:		\$35,625.52
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 92-3-949 PAGE: 1
COUNTY: WHITLEY COUNTY
UNIT NAME: LARWILL CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$12,748.70
SUPPLIES	\$1,893.40
OTHER SERVICES AND CHARGES	\$14,602.80
CAPITAL OUTLAY	\$1,035.54

TOTAL **\$30,280.44**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$12,748.70
SUPPLIES	\$1,893.40
OTHER SERVICES AND CHARGES	\$14,602.80
CAPITAL OUTLAY	\$1,035.54
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$30,280.44**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	MISC. SERVICE REVENUES FILE FEE	\$644.00
		LIEN/RELEASE	\$1,000.00
	NO FUNCTION NEEDED		\$71,485.14
	NO FUNCTION NEEDED		\$3,535.00
	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		\$76,664.14
	Fund Total:		\$76,664.14
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$19,020.00
	Expense Category Total:		\$19,020.00
	Fund Total:		\$19,020.00
GARBAGE	NO FUNCTION NEEDED		\$12,438.05
	Expense Category Total:		\$12,438.05
	Fund Total:		\$12,438.05
RENTAL FEE	NO FUNCTION NEEDED		\$1,350.00
	Expense Category Total:		\$1,350.00
	Fund Total:		\$1,350.00
INDIANA HOUSING	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$0.00
Total REVENUES:			\$109,472.19

EXPENDITURES

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$7,651.01
	GENERAL CATEGORIES		\$714.30
	GENERAL CATEGORIES		\$11,120.72
	GENERAL CATEGORIES		\$2,249.78
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-LEGAL ATTORNEY	\$337.50
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL ROTO	\$5,984.43
		ROOTER	
	GENERAL CATEGORIES	INSURANCE-OTHER BOND	\$1,877.00
	GENERAL CATEGORIES	MISCELLANEOUS LIEN RECORD FEE	\$1,843.80
	Expense Category Total:		\$31,778.54

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

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$19,020.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$600.30
	NO FUNCTION NEEDED		\$5,516.35
			\$25,136.65
Expense Category Total:			
Fund Total:			\$56,915.19
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$5,000.00
	NO FUNCTION NEEDED		\$13,585.00
			\$18,585.00
Expense Category Total:			
Fund Total:			\$18,585.00
GARBAGE	GENERAL CATEGORIES		\$12,031.50
			\$12,031.50
Expense Category Total:			
Fund Total:			\$12,031.50
RENTAL FEE	GENERAL CATEGORIES		\$1,300.00
			\$1,300.00
Expense Category Total:			
Fund Total:			\$1,300.00
GAZEBO	GENERAL CATEGORIES		\$96.44
			\$96.44
Expense Category Total:			
Fund Total:			\$96.44
Total EXPENDITURES:			\$88,928.13

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LARWILL CIVIL TOWN
COUNTY: WHITLEY COUNTY

ID: 92-3-949

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

PAGE: 1

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>
		CHECKING	540008283101				\$337,704.83

Total CASH: **\$337,704.83**

Total Cash and Investments: **\$337,704.83**

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:

FIRE PROTECTION

\$2,000.00

TOTAL PAID TO LOCAL GOVERNMENTS

\$2,000.00

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$2,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LARWILL CIVIL TOWN

ID: 92-3-949

COUNTY: WHITLEY 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: LARWILL CIVIL TOWN

ID: 92-3-949

COUNTY: WHITLEY 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: WHITLEY COUNTY
UNIT NAME: LARWILL CIVIL TOWN

ID: 92-3-949
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: LARWILL CIVIL TOWN

ID: 92-3-949

COUNTY: WHITLEY 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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