

FEDERAL IDENTIFICATION NUMBER:
35-1712502

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

UNIT NAME:
PINE VILLAGE CIVIL TOWN

COUNTY:
WARREN COUNTY

ID: 86-3-909
(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 2010

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: NANCY KOHELL

DATE SIGNED: _____

ADDRESS: P.O. BOX 81

CITY: PINE VILLAGE

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

EMAIL ADDRESS: NKOHELL@GMAIL.COM

(765) 385-2953

ZIP: 47975-0081

*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: PINE VILLAGE CIVIL TOWN

ID: 86-3-909

CASH UNITS ONLY

COUNTY: WARREN COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2010</u>	<u>2010</u> <u>Receipts</u>	<u>2010</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2010</u>	<u>Investments</u> <u>at 12/31/2010</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$15,423.01	\$81,443.62	\$60,180.84	\$36,685.79	\$0.00	\$36,685.79
Total by Fund Type:	\$15,423.01	\$81,443.62	\$60,180.84	\$36,685.79	\$0.00	\$36,685.79
FUND TYPE: SPECIAL REVENUE						
706 LOCAL ROAD AND STREET	\$3,523.22	\$817.15	\$3,845.00	\$495.37	\$0.00	\$495.37
861 LOIT-PUBLIC SAFETY	\$5,564.65	\$4,778.76	\$2,500.00	\$7,843.41	\$0.00	\$7,843.41
708 MOTOR VEHICLE HIGHWAY	\$94.26	\$8,567.90	\$7,381.60	\$1,280.56	\$0.00	\$1,280.56
61 RAINY DAY	\$2,439.76	\$3,290.46	\$5,581.12	\$149.10	\$0.00	\$149.10
5 RIVERBOAT	\$11,236.43	\$1,595.80	\$0.00	\$12,832.23	\$0.00	\$12,832.23
Total by Fund Type:	\$22,858.32	\$19,050.07	\$19,307.72	\$22,600.67	\$0.00	\$22,600.67
FUND TYPE: CAPITAL PROJECTS						
2411 CEDIT CAPITAL PROJECTS	\$14,249.98	\$18,771.54	\$24,667.75	\$8,353.77	\$0.00	\$8,353.77
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$2,001.51	\$1,488.37	\$1,322.30	\$2,167.58	\$0.00	\$2,167.58
2379 CUMULATIVE CAPITAL IMPROVEMENT	\$2,642.55	\$746.63	\$1,647.26	\$1,741.92	\$0.00	\$1,741.92
1301 PARK AND RECREATION IMPROVEMENTS	\$154.70	\$0.00	\$0.00	\$154.70	\$0.00	\$154.70
Total by Fund Type:	\$19,048.74	\$21,006.54	\$27,637.31	\$12,417.97	\$0.00	\$12,417.97

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PINE VILLAGE CIVIL TOWN

ID: 86-3-909

CASH UNITS ONLY

COUNTY: WARREN COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$57,330.07	\$121,500.23	\$107,125.87	\$71,704.43	\$0.00	\$71,704.43
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$2,581.12				
Transfers Out			\$2,581.12			
Net Receipts and Disbursements		\$118,919.11	\$104,544.75			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PINE VILLAGE CIVIL TOWN

ID: 86-3-909

CASH UNITS ONLY

COUNTY: WARREN COUNTY

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

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
Section I						
FUND TYPE:						
		\$0.00	\$0.00			\$0.00
Total by Fund Type:	\$0.00	\$0.00	\$0.00			\$0.00
<hr/>						
Subtotal All Funds:	\$0.00	\$0.00	\$0.00			\$0.00
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$0.00	\$0.00			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
	GENERAL PROPERTY TAXES	\$50,616.75
	OTHER TAXES	\$127.35
	Total for: TAXES	\$50,744.10
	ABC EXCISE TAX DISTRIBUTION	\$396.29
	CIGARETTE TAX DISTR-GENERAL FUND	\$203.63
	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$78.00
	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$660.00
	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$8,562.70
	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$12,309.96
	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,364.22
	Total for: INTERGOVERNMENTAL	\$24,574.80
	INTEREST EARNED	\$230.42
	RENTAL OF PROPERTY	\$80.00
	CONTRIBUTIONS AND DONATIONS	\$2,027.00
	OTHER CONTRIBUTIONS	\$191.50
101	ADJUSTMENT	\$1,595.80
	Total for: MISCELLANEOUS	\$4,124.72
	TRANSFER OF FUNDS-OTHER	\$2,000.00
	Total for: OTHER FINANCING SOURCES	\$2,000.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$81,443.62
Fund:	<u>708 MOTOR VEHICLE HIGHWAY</u>	
	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$8,567.90
	Total for: INTERGOVERNMENTAL	\$8,567.90
	TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY	\$8,567.90
Fund:	<u>706 LOCAL ROAD AND STREET</u>	
	LOCAL ROAD AND STREET DISTRIBUTION	\$817.15
	Total for: INTERGOVERNMENTAL	\$817.15
	TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET	\$817.15
Fund:	<u>5 RIVERBOAT</u>	
	RIVERBOAT REVENUE SHARING	\$1,595.80
	Total for: INTERGOVERNMENTAL	\$1,595.80
	TOTAL RECEIPTS FOR 5 RIVERBOAT	\$1,595.80
Fund:	<u>61 RAINY DAY</u>	
	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$3,290.46
	Total for: INTERGOVERNMENTAL	\$3,290.46

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 61 RAINY DAY	\$3,290.46
Fund: <u>861 LOIT-PUBLIC SAFETY</u>	
LOIT PUBLIC SAFETY	\$4,778.76
LOIT PUBLIC SAFETY	\$0.00
Total for: INTERGOVERNMENTAL	\$4,778.76
TOTAL RECEIPTS FOR 861 LOIT-PUBLIC SAFETY	\$4,778.76
Fund: <u>2391 CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$1,289.52
Total for: TAXES	\$1,289.52
LICENSES, OTHER	\$196.85
Total for: LICENSES AND PERMITS	\$196.85
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2.00
Total for: INTERGOVERNMENTAL	\$2.00
TOTAL RECEIPTS FOR 2391 CUMULATIVE CAPITAL DEVELOPMENT	\$1,488.37
Fund: <u>2379 CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$746.63
Total for: INTERGOVERNMENTAL	\$746.63
TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT	\$746.63
Fund: <u>2411 CEDIT CAPITAL PROJECTS</u>	
58100 STATE GRANTS-WELFARE	\$13,328.38
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$4,862.04
Total for: INTERGOVERNMENTAL	\$18,190.42
TRANSFER OF FUNDS-OTHER	\$581.12
Total for: OTHER FINANCING SOURCES	\$581.12
TOTAL RECEIPTS FOR 2411 CEDIT CAPITAL PROJECTS	\$18,771.54
Total Receipts:	\$121,500.23

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 86-3-909 PAGE: 1
COUNTY: WARREN COUNTY
UNIT NAME: PINE VILLAGE CIVIL TOWN

Fund:	708 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$5,381.60
	TRANSFER OF FUNDS		\$2,000.00
	TOTAL		\$7,381.60

Fund:	706 LOCAL ROAD AND STREET		
	PERSONAL SERVICES		\$3,845.00
	TOTAL		\$3,845.00

Fund:	61 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$5,000.00
	TRANSFER OF FUNDS		\$581.12
	TOTAL		\$5,581.12

Fund:	861 LOIT-PUBLIC SAFETY		
	PERSONAL SERVICES		\$2,500.00
	TOTAL		\$2,500.00

Fund:	2391 CUMULATIVE CAPITAL DEVELOPMENT		
	OTHER SERVICES AND CHARGES		\$1,322.30
	TOTAL		\$1,322.30

Fund:	2379 CUMULATIVE CAPITAL IMPROVEMENT		
	OTHER SERVICES AND CHARGES		\$1,647.26
	TOTAL		\$1,647.26

Fund:	2411 CREDIT CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$24,667.75
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$24,667.75

TOTAL DISBURSEMENTS:			\$46,945.03
-----------------------------	--	--	--------------------

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 86-3-909 PAGE: 1
COUNTY: WARREN COUNTY
UNIT NAME: PINE VILLAGE CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$16,246.00
	SUPPLIES	\$1,411.76
	OTHER SERVICES AND CHARGES	\$39,487.48
	CAPITAL OUTLAY	\$3,035.60
	TOTAL	\$60,180.84
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$16,246.00
	SUPPLIES	\$1,411.76
	OTHER SERVICES AND CHARGES	\$39,487.48
	CAPITAL OUTLAY	\$3,035.60
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$60,180.84

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PINE VILLAGE CIVIL TOWN
COUNTY: WARREN COUNTY

ID: 86-3-909

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

Fund Name

Expense Category

Account Title

Amount

Expense Category Total:

\$0.00

Fund Total:

\$0.00

\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PINE VILLAGE CIVIL TOWN
COUNTY: WARREN COUNTY

ID: 86-3-909

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

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	916-812-0				\$71,704.43

Total CASH: **\$71,704.43**

Total Cash and Investments: **\$71,704.43**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PINE VILLAGE CIVIL TOWN
COUNTY: WARREN COUNTY

ID: 86-3-909

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

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: PINE VILLAGE CIVIL TOWN

ID: 86-3-909

COUNTY: WARREN COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PINE VILLAGE CIVIL TOWN

ID: 86-3-909

COUNTY: WARREN COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: WARREN COUNTY
UNIT NAME: PINE VILLAGE CIVIL TOWN

ID: 86-3-909
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: PINE VILLAGE CIVIL TOWN

ID: 86-3-909

COUNTY: WARREN COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------