

FEDERAL IDENTIFICATION NUMBER:
35-1311844

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

UNIT NAME:
SHAMROCK LAKES CIVIL TOWN

COUNTY:
BLACKFORD COUNTY

ID: 5-3-951
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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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 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
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- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- 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: SUSAN SCOTT

DATE SIGNED: _____

ADDRESS: P. O. BOX 386

CITY: HARTFORD CITY

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 348-2396

ZIP: 47348-0000

*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 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$17,796.93	\$33,877.11	\$29,714.37	\$21,959.67	\$0.00	\$21,959.67
Total by Fund Type:	\$17,796.93	\$33,877.11	\$29,714.37	\$21,959.67	\$0.00	\$21,959.67
FUND TYPE: SPECIAL REVENUE						
2411 CEDIT SPECIAL REVENUE	\$5,357.14	\$2,426.00	\$3,000.00	\$4,783.14	\$0.00	\$4,783.14
LEVY EXCESS	\$335.00	\$0.00	\$0.00	\$335.00	\$0.00	\$335.00
706 LOCAL ROAD AND STREET	\$4,562.34	\$1,385.11	\$2,000.00	\$3,947.45	\$0.00	\$3,947.45
708 MOTOR VEHICLE HIGHWAY	\$25,505.47	\$22,654.90	\$9,734.86	\$38,425.51	\$0.00	\$38,425.51
61 RAINY DAY	\$12,878.32	\$255.35	\$0.00	\$13,133.67	\$0.00	\$13,133.67
5 RIVERBOAT	\$4,997.60	\$1,053.87	\$0.00	\$6,051.47	\$0.00	\$6,051.47
Total by Fund Type:	\$53,635.87	\$27,775.23	\$14,734.86	\$66,676.24	\$0.00	\$66,676.24
FUND TYPE: CAPITAL PROJECTS						
2379 CUMULATIVE CAPITAL IMPROVEMENT	\$7,414.23	\$546.34	\$0.00	\$7,960.57	\$0.00	\$7,960.57
Total by Fund Type:	\$7,414.23	\$546.34	\$0.00	\$7,960.57	\$0.00	\$7,960.57
Subtotal All Funds:	\$78,847.03	\$62,198.68	\$44,449.23	\$96,596.48	\$0.00	\$96,596.48
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$8,000.00		
Net Receipts and Disbursements		\$62,198.68		\$36,449.23		

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.

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
6281 WASTEWATER UTIL-BOND AND INTEREST	\$5,387.08	\$6,252.00	\$6,146.50	\$5,492.58	\$0.00	\$5,492.58
6202 WASTEWATER UTILITY-DEBT RESERVE	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$0.00	\$6,500.00
6208 WASTEWATER UTILITY-DEPREC/IMPROVE	\$5,751.16	\$780.00	\$0.00	\$6,531.16	\$0.00	\$6,531.16
6201 WASTEWATER UTILITY-OPERATING	\$49,832.92	\$54,578.92	\$47,298.24	\$57,113.60	\$0.00	\$57,113.60
Total by Fund Type:	\$67,471.16	\$61,610.92	\$53,444.74	\$75,637.34	\$0.00	\$75,637.34

Subtotal All Funds:	\$67,471.16	\$61,610.92	\$53,444.74	\$75,637.34	\$0.00	\$75,637.34
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$61,610.92	\$53,444.74

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

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: SHAMROCK LAKES CIVIL TOWN

COUNTY: BLACKFORD COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101	GENERAL PROPERTY TAXES	\$20,475.80
202	OTHER TAXES	\$3,243.61
203	OTHER TAXES	\$6,056.00
204	OTHER TAXES	\$908.00
1502	OTHER TAXES	\$340.01
1503	OTHER TAXES	\$149.00
	Total for: TAXES	\$31,172.42
6100	INTEREST EARNED	\$1,183.94
3102	CABLE TV FRANCHISE	\$1,520.75
	Total for: MISCELLANEOUS	\$2,704.69
	TOTAL RECEIPTS FOR 101 GENERAL	\$33,877.11
Fund:	<u>708 MOTOR VEHICLE HIGHWAY</u>	
100	GENERAL PROPERTY TAXES	\$8,708.98
202	OTHER TAXES	\$1,317.19
1416	OTHER TAXES	\$4,132.70
	OTHER TAXES	\$269.74
	OTHER TAXES	\$226.29
	Total for: TAXES	\$14,654.90
	INTERGOVERNMENTAL REVENUE, OTHER	\$8,000.00
	Total for: INTERGOVERNMENTAL	\$8,000.00
	TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY	\$22,654.90
Fund:	<u>706 LOCAL ROAD AND STREET</u>	
1417	OTHER TAXES	\$1,385.11
	Total for: TAXES	\$1,385.11
	TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET	\$1,385.11
Fund:	<u>5 RIVERBOAT</u>	
1701	MISCELLANEOUS REVENUE-OTHER	\$1,053.87
	Total for: MISCELLANEOUS	\$1,053.87
	TOTAL RECEIPTS FOR 5 RIVERBOAT	\$1,053.87
Fund:	<u>61 RAINY DAY</u>	
65	MISCELLANEOUS REVENUE-OTHER	\$255.35
	Total for: MISCELLANEOUS	\$255.35
	TOTAL RECEIPTS FOR 61 RAINY DAY	\$255.35

UNIT NAME: SHAMROCK LAKES CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: BLACKFORD COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>2411 CEDIT SPECIAL REVENUE</u>	
213	OTHER TAXES	\$2,426.00
	Total for: TAXES	\$2,426.00
	TOTAL RECEIPTS FOR 2411 CEDIT SPECIAL REVENUE	\$2,426.00
Fund:	<u>2379 CUMULATIVE CAPITAL IMPROVEMENT</u>	
1504	OTHER TAXES	\$546.34
	Total for: TAXES	\$546.34
	TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT	\$546.34
	Total Receipts:	\$62,198.68

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 5-3-951 PAGE: 1

COUNTY: BLACKFORD COUNTY
UNIT NAME: SHAMROCK LAKES CIVIL TOWN

Fund:	708 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$6,695.00
	SUPPLIES		\$673.46
	OTHER SERVICES AND CHARGES		\$2,366.40
	TOTAL		\$9,734.86

Fund:	706 LOCAL ROAD AND STREET		
	TRANSFER OF FUNDS		\$2,000.00
	TOTAL		\$2,000.00

Fund:	2411 CEDIT SPECIAL REVENUE		
	TRANSFER OF FUNDS		\$3,000.00
	TOTAL		\$3,000.00

TOTAL DISBURSEMENTS:			\$14,734.86
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 5-3-951 PAGE: 1
COUNTY: BLACKFORD COUNTY
UNIT NAME: SHAMROCK LAKES CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$5,596.94
SUPPLIES	\$622.81
OTHER SERVICES AND CHARGES	\$3,123.26
CAPITAL OUTLAY	\$17,371.36
TRANSFER OF FUNDS	\$3,000.00

TOTAL **\$29,714.37**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$5,596.94
SUPPLIES	\$622.81
OTHER SERVICES AND CHARGES	\$3,123.26
CAPITAL OUTLAY	\$17,371.36
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$29,714.37**

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
6201 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	PENALTIES	\$595.48
	NO FUNCTION NEEDED	SEWER CONNECTION FEES	\$3,500.00
	NO FUNCTION NEEDED	6201 SEWAGE FEE	\$49,915.28
	NO FUNCTION NEEDED	INTEREST EARNED	\$567.92
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$0.24
Fund Total:			\$54,578.92
6281 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$6,252.00
Fund Total:			\$6,252.00
6208 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$780.00
Fund Total:			\$780.00
Total REVENUES:			\$61,610.92

EXPENDITURES

6201 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$293.90
	GENERAL CATEGORIES	RENTAL OF BULDING/REAL PROPERTY	\$1,360.50
Expense Category Total:			\$1,654.40
	COLLECTION SYSTEM-OPERATIONS	SALARIES AND WAGES-EMPLOYEES	\$12,928.12
	COLLECTION SYSTEM-OPERATIONS	SLUDGE REMOVAL EXPENSE	\$13,955.00
	COLLECTION SYSTEM-OPERATIONS	CHEMICALS	\$1,384.70
	COLLECTION SYSTEM-OPERATIONS	ELECTRIC EXPENSE	\$1,928.90
	COLLECTION SYSTEM-OPERATIONS	TAXES	\$514.08
	COLLECTION SYSTEM-OPERATIONS	MISCELLANEOUS	\$7,032.00
Expense Category Total:			\$37,742.80
	PUMPING-OPERATIONS	REPAIRS	\$775.53
Expense Category Total:			\$775.53
	ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$933.73
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-PROFESSIONAL	\$1,176.10
	ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-TESTING	\$940.00
	ADMINISTRATION AND GENERAL	INSURANCE-GENERAL LIABILITY	\$378.60
Expense Category Total:			\$3,428.43
	NO FUNCTION NEEDED	EQUIPMENT	\$3,697.08
Expense Category Total:			\$3,697.08
Fund Total:			\$47,298.24
6281 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$3,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: SHAMROCK LAKES CIVIL TOWN
COUNTY: BLACKFORD COUNTY

ID: 5-3-951

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

Fund Name	Expense Category	Account Title	Amount
6281 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$3,146.50
<i>Expense Category Total:</i>			<i>\$6,146.50</i>
<i>Fund Total:</i>			<i>\$6,146.50</i>
Total EXPENDITURES:			\$53,444.74

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>
		TOWN ACCUM.	816116	\$0.00			\$72,881.49
		TOWN OPERATING	350362	\$0.00			\$2,556.71
		SEWER ACCUM.	6913504	\$0.00			\$64,727.10
		SEWER OPERATING	158976	\$0.00			\$4,420.24

Total CASH: **\$144,585.54**

Total Cash and Investments: **\$144,585.54**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$62,930.14
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$3,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$59,930.14
INTEREST PAID DURING 2008 (FULL YEAR)	\$3,146.50

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: SHAMROCK LAKES CIVIL TOWN

ID: 5-3-951

COUNTY: BLACKFORD COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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: SHAMROCK LAKES CIVIL TOWN

ID: 5-3-951

COUNTY: BLACKFORD COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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 2008

COUNTY: BLACKFORD COUNTY
UNIT NAME: SHAMROCK LAKES CIVIL TOWN

ID: 5-3-951
PAGE: 1

101 GENERAL

BALANCE, JANUARY 1	\$800,402.93
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$3,184.30
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$3,184.30</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$803,587.23</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SHAMROCK LAKES CIVIL TOWN

ID: 5-3-951

COUNTY: BLACKFORD COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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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