

FEDERAL IDENTIFICATION NUMBER:

3-5600104

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

UNIT NAME:

GASTON CIVIL TOWN

COUNTY:

DELAWARE COUNTY

ID:

18-3-593

(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

ENTS:

- 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
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- 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: _____

PRINTED NAME OF OFFICIAL: JENNIFER SHELL

ADDRESS: 107 N SYCAMORE ST

PO BOX 186

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 358-4005

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: GASTON

ZIP: 47342-0000

*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 | | | | | | |
| 261 CASH ON HAND | \$50.00 | \$0.00 | \$0.00 | \$50.00 | \$0.00 | \$50.00 |
| 101 GENERAL | \$104,553.13 | \$201,850.74 | \$0.00 | \$306,403.87 | \$0.00 | \$306,403.87 |
| Total by Fund Type: | \$104,603.13 | \$201,850.74 | \$0.00 | \$306,453.87 | \$0.00 | \$306,453.87 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 601 COMMUNITY BUILDING/CENTER | \$2,705.94 | \$1,317.50 | \$0.00 | \$4,023.44 | \$0.00 | \$4,023.44 |
| 1154 LAW ENFORCEMENT CONTINUING ED | \$1,727.93 | \$822.00 | \$0.00 | \$2,549.93 | \$0.00 | \$2,549.93 |
| 108 LEVY EXCESS | \$4,316.00 | \$0.00 | \$0.00 | \$4,316.00 | \$0.00 | \$4,316.00 |
| 706 LOCAL ROAD AND STREET | \$16,732.96 | \$8,997.94 | \$0.00 | \$25,730.90 | \$0.00 | \$25,730.90 |
| 201 MOTOR VEHICLE HIGHWAY | \$37,373.26 | \$29,098.10 | \$0.00 | \$66,471.36 | \$0.00 | \$66,471.36 |
| 204 PARK DONATION | \$17.04 | \$0.00 | \$0.00 | \$17.04 | \$0.00 | \$17.04 |
| 61 RAINY DAY | \$4,830.00 | \$1,816.76 | \$0.00 | \$6,646.76 | \$0.00 | \$6,646.76 |
| 5 RIVERBOAT | \$19,579.00 | \$6,335.00 | \$0.00 | \$25,914.00 | \$0.00 | \$25,914.00 |
| Total by Fund Type: | \$87,282.13 | \$48,387.30 | \$0.00 | \$135,669.43 | \$0.00 | \$135,669.43 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 2411 CEDIT CAPITAL PROJECTS | \$27,354.81 | \$39,866.00 | \$0.00 | \$67,220.81 | \$0.00 | \$67,220.81 |
| 2379 CUMULATIVE CAPITAL IMPROVEMENT | \$10,694.09 | \$3,284.56 | \$0.00 | \$13,978.65 | \$0.00 | \$13,978.65 |
| Total by Fund Type: | \$38,048.90 | \$43,150.56 | \$0.00 | \$81,199.46 | \$0.00 | \$81,199.46 |
| FUND TYPE: AGENCY | | | | | | |
| 300 PAYROLL | \$2,319.59 | \$184,266.53 | \$0.00 | \$186,586.12 | \$0.00 | \$186,586.12 |
| Total by Fund Type: | \$2,319.59 | \$184,266.53 | \$0.00 | \$186,586.12 | \$0.00 | \$186,586.12 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GASTON CIVIL TOWN

ID: 18-3-593

CASH UNITS ONLY

COUNTY: DELAWARE COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

| <u>Funds</u> | Beginning Cash Fund Balances <u>01/01/2008</u> | 2008 <u>Receipts</u> | 2008 <u>Disbursements</u> | Ending Cash Fund Balances <u>12/31/2008</u> | Investments <u>at 12/31/2008</u> | Total Cash and Investments <u>at 12/31/2008</u> |
|--------------------------------|--|-------------------------|------------------------------|---|-------------------------------------|---|
| Section I | | | | | | |
| Subtotal All Funds: | \$232,253.75 | \$477,655.13 | \$0.00 | \$709,908.88 | \$0.00 | \$709,908.88 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | \$0.00 | | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | \$0.00 | | | |
| Net Receipts and Disbursements | | \$477,655.13 | \$0.00 | | | |

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 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 | \$29,507.57 | \$0.00 | \$0.00 | \$29,507.57 | \$0.00 | \$29,507.57 |
| 6202 WASTEWATER UTILITY-DEPREC/IMPROVE | \$2,693.40 | \$0.00 | \$0.00 | \$2,693.40 | \$0.00 | \$2,693.40 |
| 6201 WASTEWATER UTILITY-OPERATING | \$38,440.79 | \$0.00 | \$0.00 | \$38,440.79 | \$0.00 | \$38,440.79 |
| 6201 WASTEWATER UTILITY-OTHER #1 | \$7,528.53 | \$0.00 | \$0.00 | \$7,528.53 | \$0.00 | \$7,528.53 |
| 6201 WASTEWATER UTILITY-OTHER #2 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6100 WASTEWATER UTILITY-OTHER #3 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6580 WATER UTILITY-BOND AND INTEREST | \$5,806.35 | \$0.00 | \$0.00 | \$5,806.35 | \$0.00 | \$5,806.35 |
| 6509 WATER UTILITY-CUSTOMER DEPOSIT | \$17,244.37 | \$0.00 | \$0.00 | \$17,244.37 | \$0.00 | \$17,244.37 |
| 6508 WATER UTILITY-DEPRECIATION/IMPROVE | \$3,744.26 | \$0.00 | \$0.00 | \$3,744.26 | \$0.00 | \$3,744.26 |
| 6503 WATER UTILITY-OPERATING | \$72,923.90 | \$0.00 | \$0.00 | \$72,923.90 | \$0.00 | \$72,923.90 |
| 6503 WATER UTILITY-OTHER #1 | \$7,528.54 | \$0.00 | \$0.00 | \$7,528.54 | \$0.00 | \$7,528.54 |
| 6503 WATER UTILITY-OTHER #2 | \$376.43 | \$0.00 | \$0.00 | \$376.43 | \$0.00 | \$376.43 |
| Total by Fund Type: | \$185,794.14 | \$0.00 | \$0.00 | \$185,794.14 | \$0.00 | \$185,794.14 |

| | | | | | | |
|----------------------------|---------------------|---------------|---------------|---------------------|---------------|---------------------|
| Subtotal All Funds: | \$185,794.14 | \$0.00 | \$0.00 | \$185,794.14 | \$0.00 | \$185,794.14 |
|----------------------------|---------------------|---------------|---------------|---------------------|---------------|---------------------|

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 |

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

UNIT NAME: GASTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DELAWARE COUNTY

FOR THE FISCAL YEAR ENDING 2008

| | <u>Title</u> | <u>Amount</u> |
|-------|---|---------------------|
| Fund: | <u>101 GENERAL</u> | |
| 110 | GENERAL PROPERTY TAXES | \$146,570.61 |
| | Total for: TAXES | \$146,570.61 |
| 221 | BUILDING AND PLANNING PERMITS | \$217.50 |
| | Total for: LICENSES AND PERMITS | \$217.50 |
| 352 | LIQUOR GALLONAGE TAX DISTRIBUTION | \$2,836.96 |
| 353 | CIGARETTE TAX DISTR-GENERAL FUND | \$895.79 |
| 124 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$4,484.00 |
| 213 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$8,931.32 |
| 311 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$184.00 |
| 125 | INTERGOVERNMENTAL REVENUE, OTHER | \$21,948.00 |
| | Total for: INTERGOVERNMENTAL | \$39,280.07 |
| 413 | COPIES OF PUBLIC RECORDS | \$116.65 |
| | Total for: CHARGES FOR SERVICES | \$116.65 |
| 510 | FINES AND FEES-OTHER | \$263.21 |
| | Total for: FINES, FORFEITURES, AND FEES | \$263.21 |
| 609 | INTEREST EARNED | \$5,765.47 |
| 914 | REPAIR OF DAMAGES | \$4,307.23 |
| 475 | MISCELLANEOUS REVENUE-OTHER | \$5,330.00 |
| | Total for: MISCELLANEOUS | \$15,402.70 |
| | TOTAL RECEIPTS FOR 101 GENERAL | \$201,850.74 |
| Fund: | <u>201 MOTOR VEHICLE HIGHWAY</u> | |
| 357 | MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$28,144.93 |
| | Total for: INTERGOVERNMENTAL | \$28,144.93 |
| 499 | MISCELLANEOUS REVENUE-OTHER | \$953.17 |
| | Total for: MISCELLANEOUS | \$953.17 |
| | TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY | \$29,098.10 |
| Fund: | <u>706 LOCAL ROAD AND STREET</u> | |
| 358 | LOCAL ROAD AND STREET DISTRIBUTION | \$8,997.94 |
| | Total for: INTERGOVERNMENTAL | \$8,997.94 |
| | TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET | \$8,997.94 |
| Fund: | <u>1154 LAW ENFORCEMENT CONTINUING ED</u> | |
| 422 | GUN PERMITS | \$470.00 |
| | Total for: LICENSES AND PERMITS | \$470.00 |
| 421 | ACCIDENT REPORT COPIES | \$352.00 |
| | Total for: CHARGES FOR SERVICES | \$352.00 |

UNIT NAME: GASTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DELAWARE COUNTY

FOR THE FISCAL YEAR ENDING 2008

| | <u>Title</u> | <u>Amount</u> |
|-------|---|---------------------|
| | TOTAL RECEIPTS FOR 1154 LAW ENFORCEMENT CONTINUING ED | \$822.00 |
| Fund: | <u>5 RIVERBOAT</u> | |
| 499 | MISCELLANEOUS REVENUE-OTHER | \$6,335.00 |
| | Total for: MISCELLANEOUS | \$6,335.00 |
| | TOTAL RECEIPTS FOR 5 RIVERBOAT | \$6,335.00 |
| Fund: | <u>601 COMMUNITY BUILDING/CENTER</u> | |
| 475 | RENTAL OF PROPERTY (RECREATION) | \$1,317.50 |
| | Total for: CHARGES FOR SERVICES | \$1,317.50 |
| | TOTAL RECEIPTS FOR 601 COMMUNITY BUILDING/CENTER | \$1,317.50 |
| Fund: | <u>61 RAINY DAY</u> | |
| 41000 | MISCELLANEOUS REVENUE-OTHER | \$1,816.76 |
| | Total for: MISCELLANEOUS | \$1,816.76 |
| | TOTAL RECEIPTS FOR 61 RAINY DAY | \$1,816.76 |
| Fund: | <u>2379 CUMULATIVE CAPITAL IMPROVEMENT</u> | |
| 354 | CIGARETTE TAX DISTR-CCI FUND | \$3,284.56 |
| | Total for: INTERGOVERNMENTAL | \$3,284.56 |
| | TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT | \$3,284.56 |
| Fund: | <u>2411 CEDIT CAPITAL PROJECTS</u> | |
| 311 | COUNTY ECONOMIC DEVELOPMENT INCOME TAX | \$39,866.00 |
| | Total for: TAXES | \$39,866.00 |
| | TOTAL RECEIPTS FOR 2411 CEDIT CAPITAL PROJECTS | \$39,866.00 |
| Fund: | <u>300 PAYROLL</u> | |
| | AGENCY FUND ADDITIONS | \$184,266.53 |
| | Total for: OTHER FINANCING SOURCES | \$184,266.53 |
| | TOTAL RECEIPTS FOR 300 PAYROLL | \$184,266.53 |
| | Total Receipts: | \$477,655.13 |

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

ID: 18-3-593 PAGE: 1

COUNTY: DELAWARE COUNTY

UNIT NAME: GASTON CIVIL TOWN

| | | |
|--------------|--|---------------|
| Fund: | | \$0.00 |
| TOTAL | | \$0.00 |

| | | |
|-----------------------------|--|---------------|
| TOTAL DISBURSEMENTS: | | \$0.00 |
|-----------------------------|--|---------------|

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

ID: 18-3-593 PAGE: 1

COUNTY: DELAWARE COUNTY
UNIT NAME: GASTON CIVIL TOWN

| | | |
|--------------|--|---------------|
| Fund: | | |
| Dept: | | |
| | | \$0.00 |
| TOTAL | | \$0.00 |

| | |
|----------------------------|--------|
| PERSONAL SERVICES | \$0.00 |
| SUPPLIES | \$0.00 |
| OTHER SERVICES AND CHARGES | \$0.00 |
| CAPITAL OUTLAY | \$0.00 |
| OTHER DISBURSEMENTS | \$0.00 |
| TRANSFER OF FUNDS | \$0.00 |
| PURCHASE OF INVESTMENTS | \$0.00 |

\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: GASTON CIVIL TOWN
COUNTY: DELAWARE COUNTY

ID: 18-3-593

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

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: GASTON CIVIL TOWN
COUNTY: DELAWARE COUNTY

ID: 18-3-593

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

| <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: GASTON CIVIL TOWN
COUNTY: DELAWARE COUNTY

ID: 18-3-593

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

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: GASTON CIVIL TOWN

ID: 18-3-593

COUNTY: DELAWARE 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> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GASTON CIVIL TOWN

ID: 18-3-593

COUNTY: DELAWARE 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> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: DELAWARE COUNTY
UNIT NAME: GASTON CIVIL TOWN

ID: 18-3-593
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: GASTON CIVIL TOWN

ID: 18-3-593

COUNTY: DELAWARE 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|