

FEDERAL IDENTIFICATION NUMBER:
35-1506317

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

UNIT NAME:
EDWARDSPORT CIVIL TOWN

COUNTY:
KNOX COUNTY

ID: 42-3-710
(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

CONTENTS:

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- 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
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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: _____

PRINTED NAME OF OFFICIAL: PATRICIA ROARK

ADDRESS: PO BOX 237

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 735-5498

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: EDWARDSPORT

ZIP: 47528-0000

*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						
GENERAL	\$53,388.17	\$47,951.60	\$89,085.75	\$12,254.02	\$0.00	\$12,254.02
Total by Fund Type:	\$53,388.17	\$47,951.60	\$89,085.75	\$12,254.02	\$0.00	\$12,254.02
FUND TYPE: SPECIAL REVENUE						
LOCAL ROAD AND STREET	\$2,396.20	\$2,100.49	\$0.00	\$4,496.69	\$0.00	\$4,496.69
MOTOR VEHICLE HIGHWAY	\$5,684.32	\$9,828.55	\$10,742.56	\$4,770.31	\$0.00	\$4,770.31
PARKS AND RECREATION	\$0.00	\$6,742.71	\$6,742.71	\$0.00	\$0.00	\$0.00
RAINY DAY	\$933.00	\$2,599.43	\$0.00	\$3,532.43	\$0.00	\$3,532.43
STATE GRANT	\$25,297.24	\$263,526.00	\$265,616.37	\$23,206.87	\$0.00	\$23,206.87
Total by Fund Type:	\$34,310.76	\$284,797.18	\$283,101.64	\$36,006.30	\$0.00	\$36,006.30
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL IMPROVEMENT	\$5,230.43	\$2,192.99	\$0.00	\$7,423.42	\$0.00	\$7,423.42
Total by Fund Type:	\$5,230.43	\$2,192.99	\$0.00	\$7,423.42	\$0.00	\$7,423.42
Subtotal All Funds:	\$92,929.36	\$334,941.77	\$372,187.39	\$55,683.74	\$0.00	\$55,683.74

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$16,332.89
Transfers In	\$0.00	
Transfers Out		\$5,045.19
Net Receipts and Disbursements	\$334,941.77	\$350,809.31

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						
WATER UTILITY-CONSTRUCTION	\$22,000.00	\$0.00	\$22,000.00	\$0.00	\$0.00	\$0.00
WATER UTILITY-CUSTOMER DEPOSIT	\$5,534.88	\$0.00	\$371.42	\$5,163.46	\$0.00	\$5,163.46
WATER UTILITY-DEPRECIATION/IMPROVE	\$6,000.00	\$1,600.00	\$0.00	\$7,600.00	\$0.00	\$7,600.00
WATER UTILITY-OPERATING	\$15,238.71	\$104,220.67	\$116,566.43	\$2,892.95	\$0.00	\$2,892.95
Total by Fund Type:	\$48,773.59	\$105,820.67	\$138,937.85	\$15,656.41	\$0.00	\$15,656.41
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Subtotal All Funds:	\$48,773.59	\$105,820.67	\$138,937.85	\$15,656.41	\$0.00	\$15,656.41

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$16,332.88
Transfers In	\$1,600.00		
Transfers Out			\$5,667.12
Net Receipts and Disbursements	\$104,220.67		\$116,937.85

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.

UNIT NAME: EDWARDSPORT CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KNOX COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$16,048.55
Total for: TAXES	\$16,048.55
ABC EXCISE TAX DISTRIBUTION	\$734.68
CIGARETTE TAX DISTR-GENERAL FUND	\$321.95
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$914.25
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$3,588.75
CEDIT INTERGOVERNMENTAL	\$1,012.50
Total for: INTERGOVERNMENTAL	\$6,572.13
INTEREST EARNED	\$241.98
RENTAL OF PROPERTY	\$9,146.00
CABLE TV FRANCHISE	\$683.58
MISCELLANEOUS REVENUE-OTHER	\$13,277.97
Total for: MISCELLANEOUS	\$23,349.53
REFUNDS-OTHER	\$1,981.39
Total for: OTHER FINANCING SOURCES	\$1,981.39
TOTAL RECEIPTS FOR GENERAL	\$47,951.60
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$9,828.55
Total for: INTERGOVERNMENTAL	\$9,828.55
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$9,828.55
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$2,100.49
Total for: INTERGOVERNMENTAL	\$2,100.49
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$2,100.49
Fund: <u>STATE GRANT</u>	
STATE GRANTS-OTHER	\$263,526.00
Total for: INTERGOVERNMENTAL	\$263,526.00
TOTAL RECEIPTS FOR STATE GRANT	\$263,526.00
Fund: <u>PARKS AND RECREATION</u>	
MISCELLANEOUS REVENUE-OTHER	\$6,132.71
Total for: MISCELLANEOUS	\$6,132.71
OTHER FINANCING SOURCES	\$610.00
Total for: OTHER FINANCING SOURCES	\$610.00
TOTAL RECEIPTS FOR PARKS AND RECREATION	\$6,742.71

UNIT NAME: EDWARDSPORT CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KNOX COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$1,130.02
CEDIT INTERGOVERNMENTAL	\$1,469.41
Total for: INTERGOVERNMENTAL	\$2,599.43
TOTAL RECEIPTS FOR RAINY DAY	\$2,599.43
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$560.23
CIGARETTE TAX DISTR-CCI FUND	\$620.26
CEDIT INTERGOVERNMENTAL	\$1,012.50
Total for: INTERGOVERNMENTAL	\$2,192.99
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$2,192.99
Total Receipts:	\$334,941.77

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

ID: 42-3-710 PAGE: 1
COUNTY: KNOX COUNTY
UNIT NAME: EDWARDSPORT CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$3,654.37
	SUPPLIES	\$7,088.19
	TOTAL	\$10,742.56

Fund:	STATE GRANT	
	CAPITAL OUTLAY	\$265,616.37
	TOTAL	\$265,616.37

Fund:	PARKS AND RECREATION	
	SUPPLIES	\$1,381.71
	OTHER DISBURSEMENTS	\$315.81
	TRANSFER OF FUNDS	\$5,045.19
	TOTAL	\$6,742.71

TOTAL DISBURSEMENTS:		\$283,101.64
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 42-3-710 PAGE: 1
COUNTY: KNOX COUNTY
UNIT NAME: EDWARDSPORT CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$8,019.37
SUPPLIES	\$1,759.07
OTHER SERVICES AND CHARGES	\$29,741.76
DEBT SERVICE-PRINCIPAL	\$7,413.69
DEBT SERVICE-INTEREST	\$10,875.39
CAPITAL OUTLAY	\$14,943.58
PURCHASE OF INVESTMENTS	\$16,332.89

TOTAL **\$89,085.75**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$8,019.37
SUPPLIES	\$1,759.07
OTHER SERVICES AND CHARGES	\$29,741.76
CAPITAL OUTLAY	\$14,943.58
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$89,085.75**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$47,025.15
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$52,846.46
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$1,000.00
	NO FUNCTION NEEDED	PENALTIES	\$870.88
	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$2,373.87
	NO FUNCTION NEEDED	RECONNECT FEE	\$10.00
	NO FUNCTION NEEDED	INTEREST EARNED	\$94.31
Fund Total:			\$104,220.67
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$1,600.00
Fund Total:			\$1,600.00
Total REVENUES:			\$105,820.67

EXPENDITURES

WATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS	ELECTRIC EXPENSE	\$2,887.76	
	Expense Category Total:		\$2,887.76	
WATER UTILITY-CUSTOMER DEPOSIT	COLLECTION SYSTEM-MAINTENANCE	CONTRACTUAL SERVICES-PROFESSIONAL	\$47,808.37	
			\$47,808.37	
		ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$11,668.53
		ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$511.10
		ADMINISTRATION AND GENERAL	MATERIALS AND SUPPLIES	\$25,828.34
		ADMINISTRATION AND GENERAL	MAINTENANCE	\$2,579.00
		ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-TESTING	\$1,339.00
		ADMINISTRATION AND GENERAL	CONTRACTUAL SERVICES-OTHER	\$100.00
		ADMINISTRATION AND GENERAL	INSURANCE-GENERAL LIABILITY	\$1,363.00
		ADMINISTRATION AND GENERAL	TAXES	\$692.69
		ADMINISTRATION AND GENERAL	SALES EXPENSES	\$2,810.21
		ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$175.51
	Expense Category Total:			\$47,067.38
		NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$4,393.81
	Expense Category Total:	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$14,409.11
Fund Total:			\$116,566.43	
WATER UTILITY-CUSTOMER DEPOSIT	CUSTOMER ACCOUNTS	CUSTOMER RECORDS AND COLLECTION	\$371.42	
Expense Category Total:			\$371.42	

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

Fund Total:

\$371.42

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$5,667.12
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$16,332.88
			\$22,000.00
			\$22,000.00
			\$138,937.85

Total EXPENDITURES:

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>
		PETTY CASH	1A	\$0.00			\$25.00
		CASH DRAWER	1B	\$0.00			\$30.00
Total CASH:							\$55.00
Total Cash and Investments:							\$55.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EDWARDSPORT CIVIL TOWN
COUNTY: KNOX COUNTY

ID: 42-3-710

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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: EDWARDSPORT CIVIL TOWN

ID: 42-3-710

COUNTY: KNOX 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: EDWARDSPORT CIVIL TOWN

ID: 42-3-710

COUNTY: KNOX 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>
13-008	EDWARDSPORT VOLUNTEER FIRE DEPT.	OFFICE OF COMMUNITY RURAL AFFAIRS	\$350,000.00	STATE GRANT	\$309,460.00	\$219,101.00

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

COUNTY: KNOX COUNTY
UNIT NAME: EDWARDSPORT CIVIL TOWN

ID: 42-3-710
PAGE: 1

GENERAL

BALANCE, JANUARY 1	<u>\$0.00</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$150,000.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$2,000.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$152,000.00</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>\$152,000.00</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: EDWARDSPORT CIVIL TOWN

ID: 42-3-710

COUNTY: KNOX 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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