

FEDERAL IDENTIFICATION NUMBER:
35-1355779

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

UNIT NAME:

DENVER CIVIL TOWN

COUNTY:

MIAMI COUNTY

ID: 52-3-785

(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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TRANSPORTATION, TRASH COLLECTION
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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: _____

PRINTED NAME OF OFFICIAL: MARY RAIDER

ADDRESS: P.O. BOX 192

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 985-9242

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: DENVER

ZIP: 46926-0000

*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	\$8,477.56	\$96,245.96	\$88,421.79	\$16,301.73	\$0.00	\$16,301.73
Total by Fund Type:	\$8,477.56	\$96,245.96	\$88,421.79	\$16,301.73	\$0.00	\$16,301.73
FUND TYPE: SPECIAL REVENUE						
CEDIT SPECIAL REVENUE	\$13,418.66	\$1,670.00	\$2,822.18	\$12,266.48	\$0.00	\$12,266.48
14228 FEDERAL GRANTS # 1	\$1,097.87	\$157,878.00	\$158,591.01	\$384.86	\$0.00	\$384.86
LEVY EXCESS	\$1,618.00	\$0.00	\$1,618.00	\$0.00	\$0.00	\$0.00
LOCAL ROAD AND STREET	\$9,280.07	\$2,438.02	\$368.49	\$11,349.60	\$0.00	\$11,349.60
MOTOR VEHICLE HIGHWAY	\$24,972.68	\$32,512.43	\$39,168.29	\$18,316.82	\$0.00	\$18,316.82
RAINY DAY	\$919.00	\$164.63	\$0.00	\$1,083.63	\$0.00	\$1,083.63
Total by Fund Type:	\$51,306.28	\$194,663.08	\$202,567.97	\$43,401.39	\$0.00	\$43,401.39
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL DEVELOPMENT	\$7,789.24	\$4,921.63	\$100.00	\$12,610.87	\$0.00	\$12,610.87
CUMULATIVE CAPL IMPRV	\$15,663.18	\$1,759.35	\$0.00	\$17,422.53	\$0.00	\$17,422.53
CIGARETTE TAX						
CUMULATIVE FIRE	\$12,143.15	\$3,275.59	\$1,645.93	\$13,772.81	\$0.00	\$13,772.81
Total by Fund Type:	\$35,595.57	\$9,956.57	\$1,745.93	\$43,806.21	\$0.00	\$43,806.21
Subtotal All Funds:	\$95,379.41	\$300,865.61	\$292,735.69	\$103,509.33	\$0.00	\$103,509.33

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$29,618.00				
Transfers Out				\$29,618.00		
Net Receipts and Disbursements		\$271,247.61		\$263,117.69		

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						
WASTEWATER UTIL-BOND AND INTEREST	\$16,939.98	\$21,000.00	\$36,970.00	\$969.98	\$0.00	\$969.98
WASTEWATER UTILITY-DEBT RESERVE	\$20,500.00	\$0.00	\$0.00	\$20,500.00	\$0.00	\$20,500.00
WASTEWATER UTILITY-DEPREC/IMPROVE	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
WASTEWATER UTILITY-OPERATING	\$47,844.70	\$135,856.27	\$90,239.16	\$93,461.81	\$0.00	\$93,461.81
Total by Fund Type:	\$105,284.68	\$156,856.27	\$127,209.16	\$134,931.79	\$0.00	\$134,931.79

Subtotal All Funds:	\$105,284.68	\$156,856.27	\$127,209.16	\$134,931.79	\$0.00	\$134,931.79
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$34,000.00				
Transfers Out				\$34,000.00		
Net Receipts and Disbursements		\$122,856.27		\$93,209.16		

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

UNIT NAME: DENVER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: MIAMI COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$23,331.73
Total for: TAXES	\$23,331.73
LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,094.92
CIGARETTE TAX DISTR-GENERAL FUND	\$479.82
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$213.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$34.72
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$2,661.12
INTERGOVERNMENTAL REVENUE, OTHER	\$412.50
Total for: INTERGOVERNMENTAL	\$4,896.08
FIRE PROTECTION CONTRACTS	\$20,600.00
RENTAL OF PROPERTY (RECREATION)	\$3,310.00
Total for: CHARGES FOR SERVICES	\$23,910.00
INTEREST EARNED	\$1,783.72
REPAIR OF DAMAGES	\$350.00
MISCELLANEOUS REVENUE-OTHER	\$3,490.03
Total for: MISCELLANEOUS	\$5,623.75
TRANSFER OF FUNDS-OTHER	\$20,000.00
TRANSFER OF FUNDS-OTHER	\$1,618.00
INSURANCE REIMBURSEMENTS	\$1,831.00
REFUNDS-OTHER	\$35.40
REIMBURSEMENTS-OTHER	\$15,000.00
Total for: OTHER FINANCING SOURCES	\$38,484.40
TOTAL RECEIPTS FOR GENERAL	\$96,245.96
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$14,512.43
Total for: INTERGOVERNMENTAL	\$14,512.43
OTHER CONTRIBUTIONS	\$10,000.00
Total for: MISCELLANEOUS	\$10,000.00
TRANSFER OF FUNDS-OTHER	\$8,000.00
Total for: OTHER FINANCING SOURCES	\$8,000.00
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$32,512.43
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$2,438.02
Total for: INTERGOVERNMENTAL	\$2,438.02
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$2,438.02
Fund: <u>14228 FEDERAL GRANTS # 1</u>	

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>14228 FEDERAL GRANTS # 1</u>	
FED. GRANTS- COMMUNITY DEVELOPMENT	\$157,878.00
Total for: INTERGOVERNMENTAL	\$157,878.00
TOTAL RECEIPTS FOR 14228 FEDERAL GRANTS # 1	\$157,878.00
Fund: <u>RAINY DAY</u>	
CEDIT INTERGOVERNMENTAL	\$164.63
Total for: INTERGOVERNMENTAL	\$164.63
TOTAL RECEIPTS FOR RAINY DAY	\$164.63
Fund: <u>CEDIT SPECIAL REVENUE</u>	
GENERAL PROPERTY TAXES	\$1,670.00
Total for: TAXES	\$1,670.00
TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE	\$1,670.00
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$1,759.35
Total for: INTERGOVERNMENTAL	\$1,759.35
TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$1,759.35
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$4,871.85
Total for: TAXES	\$4,871.85
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$42.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$7.78
Total for: INTERGOVERNMENTAL	\$49.78
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$4,921.63
Fund: <u>CUMULATIVE FIRE</u>	
GENERAL PROPERTY TAXES	\$3,243.09
Total for: TAXES	\$3,243.09
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$28.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4.50
Total for: INTERGOVERNMENTAL	\$32.50
TOTAL RECEIPTS FOR CUMULATIVE FIRE	\$3,275.59
Total Receipts:	\$300,865.61

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

ID: 52-3-785 PAGE: 1
COUNTY: MIAMI COUNTY
UNIT NAME: DENVER CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	SUPPLIES	\$3,627.42
	OTHER SERVICES AND CHARGES	\$15,475.87
	CAPITAL OUTLAY	\$65.00
	TRANSFER OF FUNDS	\$20,000.00
	TOTAL	\$39,168.29

Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$368.49
	TOTAL	\$368.49

Fund:	14228 FEDERAL GRANTS # 1	
	OTHER SERVICES AND CHARGES	\$158,591.01
	TOTAL	\$158,591.01

Fund:	CEDIT SPECIAL REVENUE	
	CAPITAL OUTLAY	\$2,822.18
	TOTAL	\$2,822.18

Fund:	LEVY EXCESS	
	TRANSFER OF FUNDS	\$1,618.00
	TOTAL	\$1,618.00

Fund:	CUMULATIVE CAPITAL DEVELOPMENT	
	OTHER SERVICES AND CHARGES	\$100.00
	TOTAL	\$100.00

Fund:	CUMULATIVE FIRE	
	CAPITAL OUTLAY	\$1,645.93
	TOTAL	\$1,645.93

TOTAL DISBURSEMENTS:		\$204,313.90
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 52-3-785 PAGE: 1
COUNTY: MIAMI COUNTY
UNIT NAME: DENVER CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$14,819.24
SUPPLIES	\$850.27
OTHER SERVICES AND CHARGES	\$40,326.68
CAPITAL OUTLAY	\$15,125.60
OTHER DISBURSEMENTS	\$9,300.00
TRANSFER OF FUNDS	\$8,000.00

TOTAL **\$88,421.79**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$14,819.24
SUPPLIES	\$850.27
OTHER SERVICES AND CHARGES	\$40,326.68
CAPITAL OUTLAY	\$15,125.60
OTHER DISBURSEMENTS	\$9,300.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$88,421.79**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	SEWAGE FEE	\$111,107.64
	NO FUNCTION NEEDED	INTEREST EARNED	\$2,448.63
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$13,000.00
	GENERAL CATEGORIES	REFUNDS-OTHER	\$9,300.00
Fund Total:			\$135,856.27
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$21,000.00
Fund Total:			\$21,000.00
Total REVENUES:			\$156,856.27

EXPENDITURES

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$37,083.12
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$1,814.61
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$1,780.35
	GENERAL CATEGORIES	PLANT REPAIRS	\$853.30
	GENERAL CATEGORIES	SLUDGE REMOVAL EXPENSE	\$660.00
	GENERAL CATEGORIES	PURCHASED POWER	\$7,641.73
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$6,750.68
	GENERAL CATEGORIES	REPAIRS	\$1,808.52
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$1,058.00
	GENERAL CATEGORIES	TAXES	\$3,308.64
	GENERAL CATEGORIES	MISCELLANEOUS	\$6,480.21
Expense Category Total:			\$69,239.16
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$21,000.00
Expense Category Total:			\$21,000.00
Fund Total:			\$90,239.16
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$13,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$23,620.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$350.00
Expense Category Total:			\$36,970.00
Fund Total:			\$36,970.00
Total EXPENDITURES:			\$127,209.16

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>
		NATIONAL CITY BANK - TOWN	79803701	\$0.00			\$103,124.47
		NATIONAL CITY BANK - SEWER	79806101	\$0.00			\$134,931.79
		NATIONAL CITY BANK - FD	985685867	\$0.00			\$384.86

Total CASH: **\$238,441.12**

Total Cash and Investments: **\$238,441.12**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WASTEWATER UTILITY BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$36,138.63	\$116,000.00	\$8,332.43
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$7,102.50	\$23,620.00	\$8,332.43
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$29,036.13	\$92,380.00	\$0.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$1,838.26	\$5,620.00	\$353.11

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: DENVER CIVIL TOWN

ID: 52-3-785

COUNTY: MIAMI 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>
14.228	COMMUNITY FEDERAL FEDERAL BLOCK GRANT		\$500,000.00	14228 FEDERAL GRANTS # 1	\$157,878.00	\$158,591.01

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DENVER CIVIL TOWN

ID: 52-3-785

COUNTY: MIAMI 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: MIAMI COUNTY
UNIT NAME: DENVER CIVIL TOWN

ID: 52-3-785
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: DENVER CIVIL TOWN

ID: 52-3-785

COUNTY: MIAMI 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>
	DENVER LIONS CLUB	P.O. BOX	MIAMI COUNTY			DONATION	\$300.00
		DENVER, IN			4-6926		