

FEDERAL IDENTIFICATION NUMBER:
56-2337739

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

UNIT NAME:
MARSHALL CIVIL TOWN

COUNTY:
PARKE COUNTY

ID: 61-3-820
(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 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
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TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
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- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
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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: _____

TITLE: CLERK/TREASURER

PRINTED NAME OF OFFICIAL: SHARON HARMON

DATE SIGNED: _____

ADDRESS: PO BOX 204

CITY: MARSHALL

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 597-2495

ZIP: 47859-0000

*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 | \$43,347.35 | \$126,418.38 | \$129,023.75 | \$40,741.98 | \$0.00 | \$40,741.98 |
| Total by Fund Type: | \$43,347.35 | \$126,418.38 | \$129,023.75 | \$40,741.98 | \$0.00 | \$40,741.98 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| CAGIT SPECIAL REVENUE | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EXCESS LEVY FUND | \$298.00 | \$0.00 | \$298.00 | \$0.00 | \$0.00 | \$0.00 |
| LOCAL ROAD AND STREET | \$16,607.72 | \$1,144.37 | \$0.00 | \$17,752.09 | \$0.00 | \$17,752.09 |
| MOTOR VEHICLE HIGHWAY | \$83,272.23 | \$11,584.05 | \$7,811.17 | \$87,045.11 | \$0.00 | \$87,045.11 |
| PARKS AND RECREATION | \$465.61 | \$0.00 | \$0.00 | \$465.61 | \$0.00 | \$465.61 |
| RAINY DAY | \$0.00 | \$570.39 | \$94.60 | \$475.79 | \$0.00 | \$475.79 |
| Total by Fund Type: | \$100,643.56 | \$13,298.81 | \$8,203.77 | \$105,738.60 | \$0.00 | \$105,738.60 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$3,507.55 | \$1,170.73 | \$0.00 | \$4,678.28 | \$0.00 | \$4,678.28 |
| Total by Fund Type: | \$3,507.55 | \$1,170.73 | \$0.00 | \$4,678.28 | \$0.00 | \$4,678.28 |
| Subtotal All Funds: | \$147,498.46 | \$140,887.92 | \$137,227.52 | \$151,158.86 | \$0.00 | \$151,158.86 |

Section II

Less:

| | | | |
|---------------------------------------|----------|---------------------|---------------------|
| Investment Sales | \$0.00 | | |
| Investment Purchases | | | \$0.00 |
| Transfers In | \$298.00 | | |
| Transfers Out | | | \$298.00 |
| Net Receipts and Disbursements | | \$140,589.92 | \$136,929.52 |

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 | | | | | | |
| WATER UTILITY-CUSTOMER DEPOSIT | \$4,605.00 | \$250.00 | \$0.00 | \$4,855.00 | \$0.00 | \$4,855.00 |
| WATER UTILITY-OPERATING | \$52,514.87 | \$89,157.88 | \$104,074.46 | \$37,598.29 | \$0.00 | \$37,598.29 |
| Total by Fund Type: | \$57,119.87 | \$89,407.88 | \$104,074.46 | \$42,453.29 | \$0.00 | \$42,453.29 |

| | | | | | | |
|----------------------------|--------------------|--------------------|---------------------|--------------------|---------------|--------------------|
| Subtotal All Funds: | \$57,119.87 | \$89,407.88 | \$104,074.46 | \$42,453.29 | \$0.00 | \$42,453.29 |
|----------------------------|--------------------|--------------------|---------------------|--------------------|---------------|--------------------|

Section II

Less:

| | | | |
|---------------------------------------|--------------------|---------------------|--------|
| Investment Sales | \$0.00 | | |
| Investment Purchases | | | \$0.00 |
| Transfers In | \$0.00 | | |
| Transfers Out | | | \$0.00 |
| Net Receipts and Disbursements | \$89,407.88 | \$104,074.46 | |

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

UNIT NAME: MARSHALL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PARKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Fund: <u>GENERAL</u> | |
| GENERAL PROPERTY TAXES | \$21,143.82 |
| OTHER TAXES | \$830.00 |
| Total for: TAXES | \$21,973.82 |
| FED. GRANTS- COMMUNITY DEVELOPMENT | \$78,405.80 |
| STATE GRANTS-PUBLIC SAFETY | \$3,144.00 |
| ABC EXCISE TAX DISTRIBUTION | \$728.61 |
| CIGARETTE TAX DISTR-GENERAL FUND | \$319.29 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$658.00 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$5,271.03 |
| CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$7,675.00 |
| CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL | \$848.00 |
| RIVERBOAT REVENUE SHARING | \$2,258.30 |
| Total for: INTERGOVERNMENTAL | \$99,308.03 |
| CABLE TV RECEIPTS | \$480.54 |
| Total for: CHARGES FOR SERVICES | \$480.54 |
| INTEREST EARNED | \$729.47 |
| RENTAL OF PROPERTY | \$1,600.00 |
| MISCELLANEOUS REVENUE-OTHER | \$2,028.52 |
| Total for: MISCELLANEOUS | \$4,357.99 |
| TRANSFER OF FUNDS-OTHER | \$298.00 |
| Total for: OTHER FINANCING SOURCES | \$298.00 |
| TOTAL RECEIPTS FOR GENERAL | \$126,418.38 |
| Fund: <u>MOTOR VEHICLE HIGHWAY</u> | |
| MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$9,563.22 |
| WHEEL TAX INTERGOVERNMENTAL | \$2,020.83 |
| Total for: INTERGOVERNMENTAL | \$11,584.05 |
| TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY | \$11,584.05 |
| Fund: <u>LOCAL ROAD AND STREET</u> | |
| LOCAL ROAD AND STREET DISTRIBUTION | \$1,144.37 |
| Total for: INTERGOVERNMENTAL | \$1,144.37 |
| TOTAL RECEIPTS FOR LOCAL ROAD AND STREET | \$1,144.37 |
| Fund: <u>RAINY DAY</u> | |
| SPECIAL STATE DISTRIBUTION | \$570.39 |
| Total for: INTERGOVERNMENTAL | \$570.39 |
| TOTAL RECEIPTS FOR RAINY DAY | \$570.39 |

UNIT NAME: MARSHALL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PARKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u> | |
| CIGARETTE TAX DISTR-CCI FUND | \$1,170.73 |
| Total for: INTERGOVERNMENTAL | \$1,170.73 |
| TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$1,170.73 |
| Total Receipts: | \$140,887.92 |

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

ID: 61-3-820 PAGE: 1

COUNTY: PARKE COUNTY
UNIT NAME: MARSHALL CIVIL TOWN

| | | |
|-------|----------------------------|-------------------|
| Fund: | MOTOR VEHICLE HIGHWAY | |
| | PERSONAL SERVICES | \$1,108.20 |
| | OTHER SERVICES AND CHARGES | \$6,702.97 |
| | TOTAL | \$7,811.17 |

| | | |
|-------|---------------------|----------------|
| Fund: | RAINY DAY | |
| | OTHER DISBURSEMENTS | \$94.60 |
| | TOTAL | \$94.60 |

| | | |
|-------|-------------------|-----------------|
| Fund: | EXCESS LEVY FUND | |
| | TRANSFER OF FUNDS | \$298.00 |
| | TOTAL | \$298.00 |

| | | |
|-----------------------------|--|-------------------|
| TOTAL DISBURSEMENTS: | | \$8,203.77 |
|-----------------------------|--|-------------------|

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

ID: 61-3-820 PAGE: 1

COUNTY: PARKE COUNTY
UNIT NAME: MARSHALL CIVIL TOWN

| | | |
|--------------|----------------------------|---------------------|
| Fund: | GENERAL | |
| Dept: | GENERAL GOVERNMENT EXPENSE | |
| | PERSONAL SERVICES | \$9,979.60 |
| | SUPPLIES | \$350.19 |
| | OTHER SERVICES AND CHARGES | \$118,693.96 |
| TOTAL | | \$129,023.75 |

| | |
|----------------------------|---------------------|
| BY OBJECT FOR GENERAL | |
| PERSONAL SERVICES | \$9,979.60 |
| SUPPLIES | \$350.19 |
| OTHER SERVICES AND CHARGES | \$118,693.96 |
| CAPITAL OUTLAY | \$0.00 |
| OTHER DISBURSEMENTS | \$0.00 |
| TRANSFER OF FUNDS | \$0.00 |
| PURCHASE OF INVESTMENTS | \$0.00 |
| TOTAL GENERAL | \$129,023.75 |

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 | \$84,416.62 |
| | NO FUNCTION NEEDED | INTEREST EARNED | \$241.26 |
| | NO FUNCTION NEEDED | INTERDEPARTMENTAL RENTS | \$4,500.00 |
| Fund Total: | | | \$89,157.88 |
| WATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | INTEREST EARNED | \$250.00 |
| Fund Total: | | | \$250.00 |
| Total REVENUES: | | | \$89,407.88 |

EXPENDITURES

| | | | |
|--------------------------------|--------------------|-----------------------------------|---------------------|
| WATER UTILITY-OPERATING | GENERAL CATEGORIES | PURCHASED WATER | \$45,728.92 |
| | GENERAL CATEGORIES | PURCHASED POWER | \$2,651.54 |
| | GENERAL CATEGORIES | MATERIALS AND SUPPLIES | \$3,235.89 |
| | GENERAL CATEGORIES | CONTRACTUAL SERVICES-PROFESSIONAL | \$6,630.00 |
| | GENERAL CATEGORIES | MISCELLANEOUS | \$17,386.13 |
| Expense Category Total: | | | \$75,632.48 |
| | NO FUNCTION NEEDED | BONDS RETIRED (PRINCIPAL ONLY) | \$11,000.00 |
| | NO FUNCTION NEEDED | INTEREST PAID ON BONDS AND LOANS | \$9,502.06 |
| | NO FUNCTION NEEDED | DEBT SERVICE OF PRINCIPAL | \$7,939.92 |
| Expense Category Total: | | | \$28,441.98 |
| Fund Total: | | | \$104,074.46 |
| Total EXPENDITURES: | | | \$104,074.46 |

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

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> |
|----------------------|------------------|--------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | GENERAL | 4000088580 | \$0.00 | | | \$151,158.86 |
| | | WATER UTILITY | 4000088590 | \$0.00 | | | \$42,453.29 |

Total CASH: **\$193,612.15**

Total Cash and Investments: **\$193,612.15**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

WATER UTILITY BONDS

| | |
|---------------------------------------|--------------|
| OUTSTANDING 1-1-2008 (BEGINNING YEAR) | \$297,000.00 |
| PRINCIPAL ISSUED DURING YEAR | \$0.00 |
| PRINCIPAL RETIRED DURING YEAR | \$11,000.00 |
| OUTSTANDING 12-31-2008 (ENDING YEAR) | \$286,000.00 |
| INTEREST PAID DURING 2008 (FULL YEAR) | \$0.00 |

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: MARSHALL CIVIL TOWN

ID: 61-3-820

COUNTY: PARKE 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: MARSHALL CIVIL TOWN

ID: 61-3-820

COUNTY: PARKE 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: PARKE COUNTY
UNIT NAME: MARSHALL CIVIL TOWN

ID: 61-3-820
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: MARSHALL CIVIL TOWN

ID: 61-3-820

COUNTY: PARKE 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> |
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
|-------------------|-------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|