

FEDERAL IDENTIFICATION NUMBER:
35-1696907

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

UNIT NAME:

LARWILL CIVIL TOWN

COUNTY:

WHITLEY COUNTY

ID: 92-3-949

(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:

- 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: _____

TITLE: CLERK/TREASURER

PRINTED NAME OF OFFICIAL: RENEE SILLS

DATE SIGNED: _____

ADDRESS: 110 N CENTER STREET
P.O. BOX 66

CITY: LARWILL

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 327-3183

ZIP: 46764-0000

*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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LARWILL CIVIL TOWN

ID: 92-3-949

CASH UNITS ONLY

COUNTY: WHITLEY COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<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	\$84,921.48	\$33,951.43	\$29,616.73	\$89,256.18	\$0.00	\$89,256.18
Total by Fund Type:	\$84,921.48	\$33,951.43	\$29,616.73	\$89,256.18	\$0.00	\$89,256.18
FUND TYPE: SPECIAL REVENUE						
LEVY EXCESS	\$743.00	\$0.00	\$0.00	\$743.00	\$0.00	\$743.00
LOCAL ROAD AND STREET	\$971.50	\$1,698.69	\$1,300.00	\$1,370.19	\$0.00	\$1,370.19
MOTOR VEHICLE HIGHWAY	\$18,179.21	\$12,356.92	\$17,973.87	\$12,562.26	\$0.00	\$12,562.26
RAINY DAY	\$1,046.00	\$4,641.47	\$285.88	\$5,401.59	\$0.00	\$5,401.59
Total by Fund Type:	\$20,939.71	\$18,697.08	\$19,559.75	\$20,077.04	\$0.00	\$20,077.04
FUND TYPE: CAPITAL PROJECTS						
CO ECONOMIC DEVELOPMENT INCOME TAX	\$37,806.23	\$15,046.45	\$17,754.89	\$35,097.79	\$0.00	\$35,097.79
CUMULATIVE CAPITAL DEVELOPMENT	\$9,768.89	\$930.78	\$1,913.76	\$8,785.91	\$0.00	\$8,785.91
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$5,162.88	\$1,374.17	\$1,832.09	\$4,704.96	\$0.00	\$4,704.96
Total by Fund Type:	\$52,738.00	\$17,351.40	\$21,500.74	\$48,588.66	\$0.00	\$48,588.66
Subtotal All Funds:	\$158,599.19	\$69,999.91	\$70,677.22	\$157,921.88	\$0.00	\$157,921.88

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$457.09		
Transfers Out			\$457.09
Net Receipts and Disbursements	\$69,542.82	\$70,220.13	

**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						
GARBAGE	\$3,864.20	\$11,305.66	\$10,610.25	\$4,559.61	\$0.00	\$4,559.61
GAZEBO	\$1,661.93	\$0.00	\$499.80	\$1,162.13	\$0.00	\$1,162.13
INDIANA HOUSING	\$5,484.55	\$0.00	\$0.00	\$5,484.55	\$0.00	\$5,484.55
RENTAL FEE	\$260.00	\$200.00	\$135.00	\$325.00	\$0.00	\$325.00
WASTEWATER UTIL-BOND AND INTEREST	\$5,818.50	\$19,020.00	\$18,860.00	\$5,978.50	\$0.00	\$5,978.50
WASTEWATER UTILITY-DEPREC/IMPROVE	\$19,965.00	\$0.00	\$0.00	\$19,965.00	\$0.00	\$19,965.00
WASTEWATER UTILITY-OPERATING	\$86,581.01	\$66,119.60	\$46,563.83	\$106,136.78	\$0.00	\$106,136.78
Total by Fund Type:	\$123,635.19	\$96,645.26	\$76,668.88	\$143,611.57	\$0.00	\$143,611.57

Subtotal All Funds:	\$123,635.19	\$96,645.26	\$76,668.88	\$143,611.57	\$0.00	\$143,611.57
----------------------------	---------------------	--------------------	--------------------	---------------------	---------------	---------------------

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$19,020.00	
Transfers Out		\$19,020.00
Net Receipts and Disbursements	\$77,625.26	\$57,648.88

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

UNIT NAME: LARWILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$12,395.57
Total for: TAXES	\$12,395.57
LIQUOR GALLONAGE TAX DISTRIBUTION	\$544.70
CIGARETTE TAX DISTR-GENERAL FUND	\$250.12
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,591.08
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$11,298.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,127.00
RIVERBOAT REVENUE SHARING	\$1,769.00
Total for: INTERGOVERNMENTAL	\$16,579.90
INTEREST EARNED	\$4,975.96
Total for: MISCELLANEOUS	\$4,975.96
TOTAL RECEIPTS FOR GENERAL	\$33,951.43
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$7,645.17
Total for: TAXES	\$7,645.17
WHEEL TAX INTERGOVERNMENTAL	\$1,709.66
MAJOR MOVES MVH	\$1,722.46
Total for: INTERGOVERNMENTAL	\$3,432.12
ORDINANCE VIOLATIONS	\$741.80
Total for: FINES, FORFEITURES, AND FEES	\$741.80
MISCELLANEOUS REVENUE-OTHER	\$172.43
MISCELLANEOUS REVENUE-OTHER	\$365.40
Total for: MISCELLANEOUS	\$537.83
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$12,356.92
Fund: <u>LOCAL ROAD AND STREET</u>	
GENERAL PROPERTY TAXES	\$1,698.69
Total for: TAXES	\$1,698.69
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$1,698.69
Fund: <u>RAINY DAY</u>	
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,886.94
CREDIT INTERGOVERNMENTAL	\$2,754.53
Total for: INTERGOVERNMENTAL	\$4,641.47
TOTAL RECEIPTS FOR RAINY DAY	\$4,641.47
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$917.08

UNIT NAME: LARWILL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
Total for: INTERGOVERNMENTAL	\$917.08
TRANSFER FROM CCI FUND	\$457.09
Total for: OTHER FINANCING SOURCES	\$457.09
TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$1,374.17
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$726.32
Total for: TAXES	\$726.32
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$204.46
Total for: INTERGOVERNMENTAL	\$204.46
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$930.78
Fund: <u>CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
GENERAL PROPERTY TAXES	\$15,046.45
Total for: TAXES	\$15,046.45
TOTAL RECEIPTS FOR CO ECONOMIC DEVELOPMENT INCOME TAX	\$15,046.45
Total Receipts:	\$69,999.91

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

ID: 92-3-949 PAGE: 1
COUNTY: WHITLEY COUNTY
UNIT NAME: LARWILL CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$480.54
	SUPPLIES	\$153.89
	OTHER SERVICES AND CHARGES	\$15,300.00
	CAPITAL OUTLAY	\$1,500.00
	OTHER DISBURSEMENTS	\$539.44
	TOTAL	\$17,973.87

Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$1,300.00
	TOTAL	\$1,300.00

Fund:	RAINY DAY	
	CAPITAL OUTLAY	\$285.88
	TOTAL	\$285.88

Fund:	CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	OTHER DISBURSEMENTS	\$1,832.09
	TOTAL	\$1,832.09

Fund:	CUMULATIVE CAPITAL DEVELOPMENT	
	SUPPLIES	\$400.00
	CAPITAL OUTLAY	\$1,000.00
	OTHER DISBURSEMENTS	\$56.67
	TRANSFER OF FUNDS	\$457.09
	TOTAL	\$1,913.76

Fund:	CO ECONOMIC DEVELOPMENT INCOME TAX	
	CAPITAL OUTLAY	\$17,754.89
	TOTAL	\$17,754.89

TOTAL DISBURSEMENTS:		\$41,060.49
-----------------------------	--	--------------------

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

ID: 92-3-949 PAGE: 1
COUNTY: WHITLEY COUNTY
UNIT NAME: LARWILL CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$11,406.00
SUPPLIES	\$2,198.79
OTHER SERVICES AND CHARGES	\$14,517.28
CAPITAL OUTLAY	\$1,165.92
OTHER DISBURSEMENTS	\$328.74

TOTAL **\$29,616.73**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$11,406.00
SUPPLIES	\$2,198.79
OTHER SERVICES AND CHARGES	\$14,517.28
CAPITAL OUTLAY	\$1,165.92
OTHER DISBURSEMENTS	\$328.74
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$29,616.73**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING Fund Total:	NO FUNCTION NEEDED	SEWAGE FEE	\$66,119.60 \$66,119.60
WASTEWATER UTIL-BOND AND INTEREST Fund Total:	GENERAL CATEGORIES	2 TRANSFER PER BOND ORDINANCE	\$19,020.00 \$19,020.00
GARBAGE Fund Total:	NO FUNCTION NEEDED	GARBAGE AND TRASH COLLECTION FEE	\$11,305.66 \$11,305.66
RENTAL FEE Fund Total:	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$200.00 \$200.00
Total REVENUES:			\$96,645.26

EXPENDITURES

WASTEWATER UTILITY-OPERATING	PRODUCTION AND SUPPLY PRODUCTION AND SUPPLY PRODUCTION AND SUPPLY	SUPPLIES AND EXPENSE MATERIALS AND SUPPLIES INSURANCE-OTHER	\$952.83 \$435.18 \$308.00 \$1,696.01
Expense Category Total:	POWER PRODUCTION	ELECTRIC EXPENSE	\$2,175.00 \$2,175.00
Expense Category Total:	GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES	FUEL FOR POWER PRODUCTION CONTRACTUAL SERVICES-LEGAL MISCELLANEOUS	\$367.80 \$1,080.00 \$1,551.10 \$2,998.90
Expense Category Total:	COLLECTION SYSTEM-OPERATIONS	UNCOLLECTIBLE ACCOUNTS	\$1,938.17 \$1,938.17
Expense Category Total:	PUMPING-OPERATIONS	SLUDGE REMOVAL EXPENSE	\$8,558.82 \$8,558.82
Expense Category Total:	PUMPING-MAINTENANCE	CHEMICALS	\$3,149.40 \$3,149.40
Expense Category Total:	ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES ADMINISTRATIVE AND GENERAL SALARIES	\$3,156.59 \$3,870.94 \$7,027.53
Expense Category Total:	NO FUNCTION NEEDED	1 TRANSFERS PER BOND ORDINANCE	\$19,020.00 \$19,020.00

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

Fund Total:

\$46,563.83

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED NO FUNCTION NEEDED	2 BONDS RETIRED (PRINCIPAL ONLY) 2 INTEREST PAID ON BONDS AND LOANS	\$5,000.00 \$13,860.00 \$18,860.00
Expense Category Total:			\$18,860.00
Fund Total:			\$18,860.00
GARBAGE	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$10,610.25 \$10,610.25
Expense Category Total:			\$10,610.25
Fund Total:			\$10,610.25
RENTAL FEE	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$135.00 \$135.00
Expense Category Total:			\$135.00
Fund Total:			\$135.00
GAZEBO	PRODUCTION AND SUPPLY PRODUCTION AND SUPPLY	MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES	\$108.24 \$391.56 \$499.80
Expense Category Total:			\$499.80
Fund Total:			\$499.80
Total EXPENDITURES:			\$76,668.88

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LARWILL CIVIL TOWN
COUNTY: WHITLEY COUNTY

ID: 92-3-949

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

PAGE: 1

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>
		CHECKING	540008283101	\$0.00			\$301,716.39

Total CASH: **\$301,716.39**

Total Cash and Investments: **\$301,716.39**

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:

FIRE PROTECTION

\$2,000.00

TOTAL PAID TO LOCAL GOVERNMENTS

\$2,000.00

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$2,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LARWILL CIVIL TOWN

ID: 92-3-949

COUNTY: WHITLEY 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: LARWILL CIVIL TOWN

ID: 92-3-949

COUNTY: WHITLEY 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: WHITLEY COUNTY
UNIT NAME: LARWILL CIVIL TOWN

ID: 92-3-949
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: LARWILL CIVIL TOWN

ID: 92-3-949

COUNTY: WHITLEY 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------