

FEDERAL IDENTIFICATION NUMBER:  
35-1079863

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

UNIT NAME:

TOWN OF BOSWELL

COUNTY:

BENTON COUNTY

ID: 4-3-531

(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT  
PRESCRIBED BY  
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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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: JENIFER CRISP

DATE SIGNED: \_\_\_\_\_

ADDRESS: P.O. BOX 223

CITY: BOSWELL

111 WEST MAIN STREET

EMAIL ADDRESS: CLERK@TOWNOFBOSWELL.COM

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

(765) 869-5951

ZIP: 47921-0223

\*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: TOWN OF BOSWELL

ID: 4-3-531

**CASH UNITS ONLY**

COUNTY: BENTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$43,460.85	\$448,029.21	\$344,530.09	\$146,959.97	\$0.00	\$146,959.97
<b>Total by Fund Type:</b>	<b>\$43,460.85</b>	<b>\$448,029.21</b>	<b>\$344,530.09</b>	<b>\$146,959.97</b>	<b>\$0.00</b>	<b>\$146,959.97</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
446 DONATIONS #2	\$123.88	\$0.00	\$0.00	\$123.88	\$0.00	\$123.88
409 FIREARMS TRAINING	\$1,841.00	\$695.00	\$0.00	\$2,536.00	\$0.00	\$2,536.00
202 LOCAL ROAD AND STREET	\$11,877.78	\$2,971.36	\$0.00	\$14,849.14	\$14,411.86	\$29,261.00
201 MOTOR VEHICLE HIGHWAY	\$50,170.93	\$25,005.05	\$28,298.48	\$46,877.50	\$0.00	\$46,877.50
445 PARK DONATION	\$3,143.21	\$0.00	\$75.00	\$3,068.21	\$0.00	\$3,068.21
900 TAX INCREMENT FINANCING #1	\$0.00	\$1,230.28	\$500.00	\$730.28	\$0.00	\$730.28
<b>Total by Fund Type:</b>	<b>\$67,156.80</b>	<b>\$29,901.69</b>	<b>\$28,873.48</b>	<b>\$68,185.01</b>	<b>\$14,411.86</b>	<b>\$82,596.87</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$13,403.27	\$2,535.86	\$10,000.00	\$5,939.13	\$0.00	\$5,939.13
<b>Total by Fund Type:</b>	<b>\$13,403.27</b>	<b>\$2,535.86</b>	<b>\$10,000.00</b>	<b>\$5,939.13</b>	<b>\$0.00</b>	<b>\$5,939.13</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$57.05	\$266,961.05	\$266,961.05	\$57.05	\$0.00	\$57.05
<b>Total by Fund Type:</b>	<b>\$57.05</b>	<b>\$266,961.05</b>	<b>\$266,961.05</b>	<b>\$57.05</b>	<b>\$0.00</b>	<b>\$57.05</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531

**CASH UNITS ONLY**

COUNTY: BENTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$124,077.97</b>	<b>\$747,427.81</b>	<b>\$650,364.62</b>	<b>\$221,141.16</b>	<b>\$14,411.86</b>	<b>\$235,553.02</b>
<b>Section II</b>						
Less:						
Investment Sales		\$2,850.00				
Investment Purchases			\$0.00			
Transfers In		\$276,961.05				
Transfers Out			\$276,961.05			
Net Receipts and Disbursements		\$467,616.76	\$373,403.57			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531

**CASH UNITS ONLY**

COUNTY: BENTON COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
607 WASTEWATER UTIL-BOND AND INTEREST	\$33,012.45	\$16,606.05	\$24,100.00	\$25,518.50	\$25,000.00	\$50,518.50
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$3,309.27	\$25,532.50	\$16,000.00	\$12,841.77	\$0.00	\$12,841.77
606 WASTEWATER UTILITY-OPERATING	\$19,311.49	\$182,298.91	\$176,309.27	\$25,301.13	\$0.00	\$25,301.13
604 WATER UTILITY-CUSTOMER DEPOSIT	\$3,160.00	\$1,300.00	\$1,100.00	\$3,360.00	\$0.00	\$3,360.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$3,647.85	\$0.00	\$0.00	\$3,647.85	\$0.00	\$3,647.85
601 WATER UTILITY-OPERATING	\$41,041.45	\$350,865.39	\$345,689.32	\$46,217.52	\$0.00	\$46,217.52
<b>Total by Fund Type:</b>	<b>\$103,482.51</b>	<b>\$576,602.85</b>	<b>\$563,198.59</b>	<b>\$116,886.77</b>	<b>\$25,000.00</b>	<b>\$141,886.77</b>

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<b>Subtotal All Funds:</b>	<b>\$103,482.51</b>	<b>\$576,602.85</b>	<b>\$563,198.59</b>	<b>\$116,886.77</b>	<b>\$25,000.00</b>	<b>\$141,886.77</b>
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**Section II**

Less:

Investment Sales	\$25,712.50					
Investment Purchases			\$0.00			
Transfers In	\$251,451.29					
Transfers Out			\$251,451.29			
<b>Net Receipts and Disbursements</b>		<b>\$299,439.06</b>	<b>\$311,747.30</b>			

UNIT NAME: TOWN OF BOSWELL

PART 2 - RECEIPTS

COUNTY: BENTON COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$266,280.86
	<b>Total for: TAXES</b>	<b>\$266,280.86</b>
101222000	PEDDLER LICENSES	\$50.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$50.00</b>
101354000	ABC EXCISE TAX DISTRIBUTION	\$1,155.00
101622000	ABC EXCISE TAX DISTRIBUTION	\$12,000.00
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,651.35
101353000	CIGARETTE TAX DISTR-GENERAL FUND	\$691.59
101121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$6,303.00
101122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,432.05
101125000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,313.00
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$48,075.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$87,620.99</b>
101442000	GARBAGE AND TRASH COLLECTION FEES	\$53,882.92
101441000	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$6,711.00
101440000	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$8,994.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$69,587.92</b>
101510000	FINES AND FEES-OTHER	\$501.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$501.00</b>
101609000	INTEREST EARNED	\$663.20
101620000	RENTAL OF PROPERTY	\$2,000.00
101621000	RENTAL OF PROPERTY	\$5,575.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$8,238.20</b>
101921000	TRANSFER FROM CCI FUND	\$10,000.00
101913000	INSURANCE REIMBURSEMENTS	\$1,138.73
101951000	SALE OF INVESTMENTS	\$2,850.00
101915000	TAX REFUNDS	\$406.24
101990000	REIMBURSEMENTS-OTHER	\$1,355.27
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$15,750.24</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$448,029.21</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201355000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$19,897.79
201356000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$538.94
201359000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$1,109.15
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$21,545.88</b>
201911000	SALE OF CAPITAL ASSETS	\$3,182.50
201357000	TAX REFUNDS	\$276.67
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,459.17</b>

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: TOWN OF BOSWELL

COUNTY: BENTON COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$25,005.05</b>
Fund: <u>202 LOCAL ROAD AND STREET</u>	
202355000 LOCAL ROAD AND STREET DISTRIBUTION	\$2,613.94
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,613.94</b>
202610000 INTEREST EARNED	\$357.42
<b>Total for: MISCELLANEOUS</b>	<b>\$357.42</b>
<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$2,971.36</b>
Fund: <u>409 FIREARMS TRAINING</u>	
409200000 GUN PERMITS	\$650.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$650.00</b>
409201000 INFRACTIONS	\$45.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$45.00</b>
<b>TOTAL RECEIPTS FOR 409 FIREARMS TRAINING</b>	<b>\$695.00</b>
Fund: <u>900 TAX INCREMENT FINANCING #1</u>	
900100000 GENERAL PROPERTY TAXES	\$1,230.28
<b>Total for: TAXES</b>	<b>\$1,230.28</b>
<b>TOTAL RECEIPTS FOR 900 TAX INCREMENT FINANCING #1</b>	<b>\$1,230.28</b>
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401354000 CIGARETTE TAX DISTR-CCI FUND	\$2,535.86
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,535.86</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$2,535.86</b>
Fund: <u>701 PAYROLL</u>	
701110000 TRANSFER OF FUNDS-OTHER	\$177,776.22
701921000 TRANSFER OF FUNDS-OTHER	\$22,956.14
701922000 TRANSFER OF FUNDS-OTHER	\$37,943.75
701924000 TRANSFER OF FUNDS-OTHER	\$5,647.25
701925000 TRANSFER OF FUNDS-OTHER	\$6,350.84
701923000 TRANSFER OF FUNDS-OTHER	\$8,472.29
701926000 TRANSFER OF FUNDS-OTHER	\$6,684.08
701927000 TRANSFER OF FUNDS-OTHER	\$1,130.48
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$266,961.05</b>
<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$266,961.05</b>
<b>Total Receipts:</b>	<b>\$747,427.81</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3A- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2009

ID: 4-3-531 PAGE: 1  
COUNTY: BENTON COUNTY  
UNIT NAME: TOWN OF BOSWELL

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Fund:	201 MOTOR VEHICLE HIGHWAY	
	SUPPLIES	\$3,006.66
	OTHER SERVICES AND CHARGES	\$1,962.97
	CAPITAL OUTLAY	\$23,328.85
	<b>TOTAL</b>	<b>\$28,298.48</b>

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Fund:	445 PARK DONATION	
	CAPITAL OUTLAY	\$75.00
	<b>TOTAL</b>	<b>\$75.00</b>

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Fund:	900 TAX INCREMENT FINANCING #1	
	OTHER SERVICES AND CHARGES	\$500.00
	<b>TOTAL</b>	<b>\$500.00</b>

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Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	TRANSFER OF FUNDS	\$10,000.00
	<b>TOTAL</b>	<b>\$10,000.00</b>

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Fund:	701 PAYROLL	
	TRANSFER OF FUNDS	\$266,961.05
	<b>TOTAL</b>	<b>\$266,961.05</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$305,834.53</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2009

ID: 4-3-531 PAGE: 1  
COUNTY: BENTON COUNTY  
UNIT NAME: TOWN OF BOSWELL

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Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$68,418.34
	SUPPLIES		\$4,621.38
	OTHER SERVICES AND CHARGES		\$155,810.54
	CAPITAL OUTLAY		\$28,262.63
	OTHER DISBURSEMENTS		\$578.28
	<b>TOTAL</b>		<b>\$257,691.17</b>

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Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$78,942.11
	SUPPLIES		\$7,896.81
	<b>TOTAL</b>		<b>\$86,838.92</b>

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BY OBJECT FOR GENERAL			
PERSONAL SERVICES			\$147,360.45
SUPPLIES			\$12,518.19
OTHER SERVICES AND CHARGES			\$155,810.54
CAPITAL OUTLAY			\$28,262.63
OTHER DISBURSEMENTS			\$578.28
TRANSFER OF FUNDS			\$0.00
PURCHASE OF INVESTMENTS			\$0.00

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<b>TOTAL GENERAL</b>			<b>\$344,530.09</b>
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PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2009

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601441000 METERED-RESIDENTIAL WATER-RESIDENTIAL	\$70,387.52
	NO FUNCTION NEEDED	601433000 METERED-RESIDENTIAL WATER-MULT. FAMILY	\$3,892.05
	NO FUNCTION NEEDED	601430000 METERED-COMMERICAL WATER-COMMERCIAL	\$9,870.68
	NO FUNCTION NEEDED	601431000 METERED-INDUSTRIAL WATER-INDUSTRIAL	\$481.44
	NO FUNCTION NEEDED	601432000 METERED-OTHER WATER-GOVERNMENT	\$1,863.14
	NO FUNCTION NEEDED	601434000 METERED-OTHER WATER-CHURCHES	\$488.76
	NO FUNCTION NEEDED	601435000 METERED-OTHER WATER-SCHOOL	\$2,193.59
	NO FUNCTION NEEDED	601448000 FIRE PROTECTION-PUBLIC WATER-HYDRANT RENTAL	\$30,020.00
	NO FUNCTION NEEDED	601444000 FORFEITED DISCOUNTS WATER-PENALTIES	\$1,714.61
	NO FUNCTION NEEDED	601443000 AIRPORT REVENUES WATER-SALES TAX	\$5,898.17
	NO FUNCTION NEEDED	601446000 OTHER REVENUE WATER-RECONNECT CHARGE	\$555.00
	NO FUNCTION NEEDED	601447000 OTHER REVENUE WATER-DISCONNECT FEE	\$630.00
	NO FUNCTION NEEDED	601449000 OTHER REVENUE WATER-BAD CHECK FEE	\$165.00
	NO FUNCTION NEEDED	601609000 INTEREST EARNED WATER-MONTHLY INTEREST	\$225.44
	NO FUNCTION NEEDED	601920000 TRANSFER OF FUNDS-OTHER WATER-TRANSFER	\$219,451.29
	NO FUNCTION NEEDED	601911000 SALE OF INVESTMENTS WATER-SALE OF CAPITAL ASSETS	\$712.50
	NO FUNCTION NEEDED	601960000 TAX REFUNDS WATER-TAX REFUND	\$442.79
	NO FUNCTION NEEDED	601990000 REIMBURSEMENTS-OTHER WATER-OTHER	\$1,873.41
	<b>Expense Category Total:</b>		<b>\$350,865.39</b>
	<b>Fund Total:</b>		<b>\$350,865.39</b>
604 WATER UTILITY-CUSTOMER DEPOSIT CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604445000 MISC. SERVICE REVENUES WATER CUST.DEPT.-DEPOSITS	\$1,300.00
	<b>Expense Category Total:</b>		<b>\$1,300.00</b>
	<b>Fund Total:</b>		<b>\$1,300.00</b>

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2009

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>	
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441000 METERED-RESIDENTIAL WASTEWATER-MONTLY REC. RESIDENT	\$136,006.51	
	NO FUNCTION NEEDED	606442000 METERED-COMMERICAL WASTEWATER-MONTHLY REC. COMMER	\$12,732.12	
	NO FUNCTION NEEDED	606443000 METERED-INDUSTRIAL WASTEWATER-MONTHLY REC. INDUST	\$1,065.32	
	NO FUNCTION NEEDED	606446000 METERED-OTHER WASTEWATER-GOVERNMENT	\$896.77	
	NO FUNCTION NEEDED	606447000 METERED-OTHER WASTEWATER-MULTI FAMILY	\$6,580.47	
	NO FUNCTION NEEDED	606448000 METERED-OTHER WASTEWATER-CHURCHES	\$771.88	
	NO FUNCTION NEEDED	606449000 METERED-OTHER WASTEWATER-SCHOOL	\$3,374.78	
	NO FUNCTION NEEDED	606445000 FORFEITED DISCOUNTS WASTEWATER-PENALTIES	\$4,140.52	
	NO FUNCTION NEEDED	606609000 INTEREST EARNED WASTEWATER-MONTHLY INTEREST	\$104.67	
	NO FUNCTION NEEDED	606991000 MISCELLANEOUS REVENUE-OTHER WASTEWATER-TESTING FEES	\$440.00	
	NO FUNCTION NEEDED	606920000 TRANSFER OF FUNDS-OTHER WASTEWATER-TRANSFER	\$16,000.00	
	NO FUNCTION NEEDED	606960000 REFUNDS-OTHER WASTEWATER-REFUNDS	\$185.87	
	<b>Expense Category Total:</b>			<b>\$182,298.91</b>
	<b>Fund Total:</b>			<b>\$182,298.91</b>
607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER SINKING FUND	NO FUNCTION NEEDED	607609000 INTEREST EARNED WASTEWATER SINK-MONTHLY INTEREST	\$73.55	
	NO FUNCTION NEEDED	607610000 INTEREST EARNED WASTEWATER SINK-INTEREST INVEST	\$532.50	
	NO FUNCTION NEEDED	607931000 TRANSFER PER BOND ORDINANCE WASTEWATER SINK-TRANS OPERATING	\$16,000.00	
<b>Expense Category Total:</b>			<b>\$16,606.05</b>	
<b>Fund Total:</b>			<b>\$16,606.05</b>	
608 WASTEWATER UTILITY-DEPREC/IMPROVE WASTEWATER DEPRECIATION	NO FUNCTION NEEDED	608610000 INTEREST EARNED WASTEWATER DEP-INTEREST INVEST.	\$532.50	
	NO FUNCTION NEEDED	608950000 SALE OF INVESTMENTS WASTE/SALE OF INVESTMENTS	\$25,000.00	
<b>Expense Category Total:</b>			<b>\$25,532.50</b>	
<b>Fund Total:</b>			<b>\$25,532.50</b>	

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2009

Total REVENUES:

\$576,602.85

**EXPENDITURES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601001112000 SALARIES AND WAGES-EMPLOYEES WATER-EMPLOYEES	\$45,953.33
	GENERAL CATEGORIES	601001120000 SALARIES AND WAGES-OFFICERS, DIRECTORS WATER-COUNCIL SALARY	\$3,121.20
	GENERAL CATEGORIES	601001110000 ADMINISTRATIVE AND GENERAL SALARIES WATER-OFFICE SALARIES	\$12,333.36
	GENERAL CATEGORIES	601001130000 EMPLOYEE PENSIONS AND BENEFITS WATER-PERF	\$5,100.08
	GENERAL CATEGORIES	601001131000 EMPLOYEE PENSIONS AND BENEFITS WATER-FICA	\$4,698.12
	GENERAL CATEGORIES	601001399000 EMPLOYEE PENSIONS AND BENEFITS WATER-EDUCATION	\$50.00
	GENERAL CATEGORIES	601001210000 OFFICE SUPPLIES WATER-OFFICE SUPPLIES	\$3,747.98
	GENERAL CATEGORIES	601001322000 OFFICE SUPPLIES WATER-POSTAGE	\$946.38
	GENERAL CATEGORIES	601001350000 PURCHASED POWER WATER-NIPSCO	\$8,554.98
	GENERAL CATEGORIES	601001391000 CHEMICALS WATER-CHEMICALS	\$1,619.20
	GENERAL CATEGORIES	601001234000 MATERIALS AND SUPPLIES WATER-WATER MATERIALS	\$2,799.03
	GENERAL CATEGORIES	601001211000 PURCHASED GAS WATER-GAS _OIL	\$1,873.00
	GENERAL CATEGORIES	601001230000 REPAIRS WATER-REPAIRS AND MAINTENANCE	\$4,302.83
	GENERAL CATEGORIES	601001511000 CONTRACTUAL SERVICES-ACCOUNTING WATER-AUDIT EXPENSES	\$1,482.00
	GENERAL CATEGORIES	601001310000 CONTRACTUAL SERVICES-TESTING WATER-TESTING	\$2,657.00
	GENERAL CATEGORIES	601001324000 CONTRACTUAL SERVICES-OTHER WATER-COMMUNICATIONS	\$980.53
	GENERAL CATEGORIES	601001398000 CONTRACTUAL SERVICES-OTHER WATER-MEMBERSHIPS _DUES	\$125.00
	GENERAL CATEGORIES	601001340000 INSURANCE-OTHER WATER-INSURANCE	\$5,174.67
	GENERAL CATEGORIES	601001541000 RENTAL OF BULDING/REAL PROPERTY WATER-RENT/LEASE	\$250.70
	GENERAL CATEGORIES	601001373000 RENTAL OF BULDING/REAL PROPERTY WATER-OFFICE SPACE RENTAL	\$6,000.00

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2009

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>	
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601001524000 TAXES WATER-SALES TAX	\$5,926.03	
	GENERAL CATEGORIES	601001525000 TAXES WATER-UTILITY RECEIPTS TAX	\$1,180.91	
	GENERAL CATEGORIES	601001512000 PAYMENT IN LIEU OF TAXES WATER-PAYMENT IN LIEU OF PROP. TAX	\$6,711.00	
	GENERAL CATEGORIES	601001522000 TRANSFER OF FUNDS-OTHER WATER-TRANSFER TO WASTEWATER	\$165,568.37	
	GENERAL CATEGORIES	601001523000 TRANSFER OF FUNDS-OTHER WATER-TRANSFER TO GENERAL(SANITATION)	\$53,882.92	
	GENERAL CATEGORIES	601001590000 OTHER DISBURSEMENTS WATER-OTHER	\$650.70	
	<b>Expense Category Total:</b>			<b>\$345,689.32</b>
	<b>Fund Total:</b>			<b>\$345,689.32</b>
	604 WATER UTILITY-CUSTOMER DEPOSIT CUSTOMER DEPOSIT	GENERAL CATEGORIES	604001921000 REFUNDS-NONOPERATING WATER CUST. DEPT.-CUSTOMER REFUND	\$170.12
		GENERAL CATEGORIES	604001920 OTHER DISBURSEMENTS WATER-CUST. DEPT. PAYMENT TO UTILITY	\$929.88
<b>Expense Category Total:</b>			<b>\$1,100.00</b>	
<b>Fund Total:</b>			<b>\$1,100.00</b>	
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001112000 SALARIES AND WAGES-EMPLOYEES WASTEWATER-EMPLOYEES (701)	\$43,674.80	
	GENERAL CATEGORIES	606001131000 SALARIES AND WAGES-EMPLOYEES WASTEWATER FICA	\$4,523.47	
	GENERAL CATEGORIES	606001110000 SALARIES AND WAGES-EMPLOYEES WASTEWATER-OFFICE SALARIES	\$12,333.36	
	GENERAL CATEGORIES	606001120000 SALARIES AND WAGES-OFFICERS, DIRECTORS WASTEWATER- COUNCIL SALARIES (703)	\$3,121.20	
	GENERAL CATEGORIES	606001130000 EMPLOYEE PENSIONS AND BENEFITS WASTEWATER-PERF	\$4,900.72	
	GENERAL CATEGORIES	606001399000 EMPLOYEE PENSIONS AND BENEFITS WASTEWATER-EDUCATION	\$695.92	
	GENERAL CATEGORIES	606001210000 OFFICE SUPPLIES WASTEWATER-OFFICE SUPPLIES	\$3,631.62	
	GENERAL CATEGORIES	606001322000 OFFICE SUPPLIES WASTEWATER-POSTAGE	\$743.61	
	GENERAL CATEGORIES	606001354000 PURCHASED WATER WASTEWATER-WATER	\$1,117.20	
	GENERAL CATEGORIES	606001234000 SUPPLIES AND EXPENSE WASTEWATER-WW MATERIALS	\$427.32	

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2009

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>	
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001390000 SLUDGE REMOVAL EXPENSE WASTEWATER-SLUDGE REMOVAL	\$21,090.00	
	GENERAL CATEGORIES	606001391000 CHEMICALS WASTEWATER-CHEMICALS	\$7,953.88	
	GENERAL CATEGORIES	606001230000 MATERIALS AND SUPPLIES WASTEWATER-REPAIRS AND MAINT.	\$12,827.04	
	GENERAL CATEGORIES	606001236000 MATERIALS AND SUPPLIES WASTEWATER-SMALL TOOLS,MINOR EQUIPMENT	\$9.96	
	GENERAL CATEGORIES	606001211000 PURCHASED GAS WASTEWATER-GAS AND OIL	\$1,088.90	
	GENERAL CATEGORIES	606001350000 ELECTRIC EXPENSE WASTEWATER-NIPSCO	\$16,624.86	
	GENERAL CATEGORIES	606001511000 CONTRACTUAL SERVICES-ACCOUNTING WASTEWATER-AUDIT EXPENSES	\$1,482.00	
	GENERAL CATEGORIES	606001310000 CONTRACTUAL SERVICES-PROFESSIONAL WASTEWATER-PROFESSIONAL SERVICES	\$3,160.00	
	GENERAL CATEGORIES	606001324000 CONTRACTUAL SERVICES-OTHER WASTEWATER-COMMUNICATIONS	\$624.74	
	GENERAL CATEGORIES	606001398000 CONTRACTUAL SERVICES-OTHER WASTEWATER-MEMBERSHIP_DUES (775)	\$110.00	
	GENERAL CATEGORIES	606001340000 INSURANCE-OTHER WASTEWATER-INSURANCE	\$5,174.67	
	GENERAL CATEGORIES	606001373000 RENTAL OF BULDING/REAL PROPERTY WASTEWATER-OFFICE SPACE RENTAL	\$6,000.00	
	GENERAL CATEGORIES	606001512000 PAYMENT IN LIEU OF TAXES WASTEWATER-PAY/LIEU OF PROP. TAX	\$8,994.00	
	GENERAL CATEGORIES	606001520000 TRANSFERS PER BOND ORDINANCE WASTEWATER-TRANSFER TO SINKING	\$16,000.00	
	<b>Expense Category Total:</b>			<b>\$176,309.27</b>
	<b>Fund Total:</b>			<b>\$176,309.27</b>
	607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER SINKING FUND	GENERAL CATEGORIES	607001380000 BONDS RETIRED (PRINCIPAL ONLY) WASTEWATER SINK-BOND PAYMENT	\$18,000.00
GENERAL CATEGORIES		607001381000 INTEREST PAID ON BONDS AND LOANS WASTEWATER SINK-INTEREST ON BOND	\$6,100.00	
<b>Expense Category Total:</b>			<b>\$24,100.00</b>	
<b>Fund Total:</b>			<b>\$24,100.00</b>	
608 WASTEWATER UTILITY-DEPREC/IMPROVE WASTEWATER DEPRECIATION	GENERAL CATEGORIES	608001520000 TRANSFER OF FUNDS-OTHER WASTEWATER DEPRECIATION-TRANSFER	\$16,000.00	

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF BOSWELL  
COUNTY: BENTON COUNTY

ID: 4-3-531

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2009

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	OPERAT	
Expense Category Total:		\$16,000.00
Fund Total:		\$16,000.00
Total EXPENDITURES:		\$563,198.59

PART 5 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2009

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CASH

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<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 FUND CHECKING	9115745			0.00	\$146,959.97
	201 MOTOR VEHICLE HIGHWAY	MVH FUND CHECKING	9115745			0.00	\$46,877.50
	202 LOCAL ROAD AND STREET	LOCAL ROAD AND STREETS CH	9115745			0.00	\$14,849.14
	409 FIREARMS TRAINING	POLICE FIREARMS FUND CHEC	9115745			0.00	\$2,536.00
		DONATIONS-PARK CHECKING F	9115745			0.00	\$3,068.21
	900 TAX INCREMENT FINANCING #1	TAX INCREMENT FINANCING F	9115745			0.00	\$730.28
		DONATIONS-POLICE SAFETY F	9115745			0.00	\$123.88

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CASH

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<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>
		CCI FUND CHECKING	9115745			0.00	\$5,939.13
	601 WATER UTILITY-OPERATING	WATER OPERATING FUND CHEC	9115779			0.00	\$46,217.52
	603 WATER UTILITY-DEPRECIATION/IMPROVE	WATER DEPRECIATION FUND C	9115779			0.00	\$3,647.85
	604 WATER UTILITY-CUSTOMER DEPOSIT	WATER CUSTOMER FUND CHECK	9115779			0.00	\$3,360.00
	606 WASTEWATER UTILITY-OPERATING	WASTEWATER OPERATING FUND	9115729			0.00	\$25,301.13

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>
	607 WASTEWATER UTIL-BOND AND INTEREST	WASTEWATER SINKING FUND C	9505651			0.00	\$25,518.50
	608 WASTEWATER UTILITY-DEPREC/ IMPROVE	WASTEWATER DEPRECIATION F	9115729			0.00	\$12,841.77
	701 PAYROLL	PAYROLL CHECKING FUND	9115745			0.00	\$57.05
<b>Total CASH:</b>							<b>\$338,027.93</b>

INVESTMENTS

<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>
12/19/2008	202 LOCAL ROAD AND STREET	LOCAL ROAD _STREET CD	16779	\$14,411.86	12/19/2009	2.48	\$14,411.86
<b>Total by Fund:</b>							<b>\$14,411.86</b>
12/29/2008	607 WASTEWATER UTIL-BOND AND INTEREST	SEWER SINKING CD	14681	\$25,000.00	12/29/2009	2.13	\$25,000.00

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INVESTMENTS

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<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>
<b>Total by Fund:</b>							<b>\$25,000.00</b>
<b>Total INVESTMENTS:</b>							<b>\$39,411.86</b>
<b>Total Cash and Investments:</b>							<b>\$377,439.79</b>

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FOR THE FISCAL YEAR ENDING 2009

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	\$0.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$0.00
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
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TOTAL PAID TO STATE GOVERNMENTS		\$0.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531

COUNTY: BENTON COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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: TOWN OF BOSWELL

ID: 4-3-531

COUNTY: BENTON COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2009

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<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 2009

COUNTY: BENTON COUNTY  
UNIT NAME: TOWN OF BOSWELL

ID: 4-3-531  
PAGE: 1

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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

