

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC  
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- 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: SHARON HARMON

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

ADDRESS: PO BOX 204

CITY: MARSHALL

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

EMAIL ADDRESS: TOWNOFMARSHALL@GMAIL.COM

(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 2009

<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>						
GENERAL	\$40,741.98	\$51,276.78	\$47,949.25	\$44,069.51	\$0.00	\$44,069.51
<b>Total by Fund Type:</b>	<b>\$40,741.98</b>	<b>\$51,276.78</b>	<b>\$47,949.25</b>	<b>\$44,069.51</b>	<b>\$0.00</b>	<b>\$44,069.51</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
CAGIT SPECIAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXCESS LEVY FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL ROAD AND STREET	\$17,752.09	\$1,090.52	\$15,000.00	\$3,842.61	\$15,282.02	\$19,124.63
MOTOR VEHICLE HIGHWAY	\$87,045.11	\$11,493.99	\$67,806.99	\$30,732.11	\$50,940.08	\$81,672.19
PARKS AND RECREATION	\$465.61	\$100.00	\$0.00	\$565.61	\$0.00	\$565.61
RAINY DAY	\$475.79	\$489.64	\$0.00	\$965.43	\$0.00	\$965.43
<b>Total by Fund Type:</b>	<b>\$105,738.60</b>	<b>\$13,174.15</b>	<b>\$82,806.99</b>	<b>\$36,105.76</b>	<b>\$66,222.10</b>	<b>\$102,327.86</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$4,678.28	\$1,103.88	\$2,200.00	\$3,582.16	\$0.00	\$3,582.16
<b>Total by Fund Type:</b>	<b>\$4,678.28</b>	<b>\$1,103.88</b>	<b>\$2,200.00</b>	<b>\$3,582.16</b>	<b>\$0.00</b>	<b>\$3,582.16</b>
<b>Subtotal All Funds:</b>	<b>\$151,158.86</b>	<b>\$65,554.81</b>	<b>\$132,956.24</b>	<b>\$83,757.43</b>	<b>\$66,222.10</b>	<b>\$149,979.53</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$65,000.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$65,554.81</b>	<b>\$67,956.24</b>

**CASH AND INVESTMENTS ON PART 4 ARE  
66222.10! 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 2009

<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>						
WATER UTILITY-CUSTOMER DEPOSIT	\$4,855.00	\$200.00	\$0.00	\$5,055.00	\$0.00	\$5,055.00
WATER UTILITY-OPERATING	\$37,598.29	\$90,509.88	\$77,378.56	\$50,729.61	\$0.00	\$50,729.61
<b>Total by Fund Type:</b>	<b>\$42,453.29</b>	<b>\$90,709.88</b>	<b>\$77,378.56</b>	<b>\$55,784.61</b>	<b>\$0.00</b>	<b>\$55,784.61</b>

---

<b>Subtotal All Funds:</b>	<b>\$42,453.29</b>	<b>\$90,709.88</b>	<b>\$77,378.56</b>	<b>\$55,784.61</b>	<b>\$0.00</b>	<b>\$55,784.61</b>
----------------------------	--------------------	--------------------	--------------------	--------------------	---------------	--------------------

**Section II**

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$90,709.88</b>	<b>\$77,378.56</b>	

**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 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$20,203.35
OTHER TAXES	\$1,759.00
<b>Total for: TAXES</b>	<b>\$21,962.35</b>
ABC EXCISE TAX DISTRIBUTION	\$718.85
CIGARETTE TAX DISTR-GENERAL FUND	\$301.06
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$654.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,202.53
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$7,925.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$885.04
LOIT PUBLIC SAFETY	\$3,227.25
RIVERBOAT REVENUE SHARING	\$2,252.89
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$22,166.62</b>
INTEREST EARNED	\$240.50
RENTAL OF PROPERTY	\$3,429.37
CABLE TV FRANCHISE	\$441.94
MISCELLANEOUS REVENUE-OTHER	\$3,036.00
<b>Total for: MISCELLANEOUS</b>	<b>\$7,147.81</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$51,276.78</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$9,373.47
WHEEL TAX INTERGOVERNMENTAL	\$2,120.52
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$11,493.99</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$11,493.99</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,090.52
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,090.52</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$1,090.52</b>
Fund: <u>PARKS AND RECREATION</u>	
OTHER CONTRIBUTIONS	\$100.00
<b>Total for: MISCELLANEOUS</b>	<b>\$100.00</b>
<b>TOTAL RECEIPTS FOR PARKS AND RECREATION</b>	<b>\$100.00</b>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$489.64
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$489.64</b>

UNIT NAME: MARSHALL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PARKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$489.64</b>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$1,103.88
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,103.88</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$1,103.88</b>
<b>Total Receipts:</b>	<b>\$65,554.81</b>

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

ID: 61-3-820 PAGE: 1

COUNTY: PARKE COUNTY  
UNIT NAME: MARSHALL CIVIL TOWN

---

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$1,108.20
	SUPPLIES	\$16,698.79
	PURCHASE OF INVESTMENTS	\$50,000.00
	<b>TOTAL</b>	<b>\$67,806.99</b>

---

Fund:	LOCAL ROAD AND STREET	
	PURCHASE OF INVESTMENTS	\$15,000.00
	<b>TOTAL</b>	<b>\$15,000.00</b>

---

Fund:	CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	CAPITAL OUTLAY	\$2,200.00
	<b>TOTAL</b>	<b>\$2,200.00</b>

---

<b>TOTAL DISBURSEMENTS:</b>		<b>\$85,006.99</b>
-----------------------------	--	--------------------

---

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

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	\$238.90
	OTHER SERVICES AND CHARGES	\$37,730.75
<b>TOTAL</b>		<b>\$47,949.25</b>

---

BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$9,979.60
SUPPLIES	\$238.90
OTHER SERVICES AND CHARGES	\$37,730.75
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00
<b>TOTAL GENERAL</b>	<b>\$47,949.25</b>

---

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>
WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$85,892.30
	NO FUNCTION NEEDED		\$4,500.00
	NO FUNCTION NEEDED		\$117.58
	<b>Expense Category Total:</b>		<b>\$90,509.88</b>
	<b>Fund Total:</b>		<b>\$90,509.88</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$200.00
	<b>Expense Category Total:</b>		<b>\$200.00</b>
	<b>Fund Total:</b>		<b>\$200.00</b>
<b>Total REVENUES:</b>			<b>\$90,709.88</b>

**EXPENDITURES**

WATER UTILITY-OPERATING	GENERAL CATEGORIES		\$31,903.85
	GENERAL CATEGORIES		\$2,603.48
	GENERAL CATEGORIES		\$1,824.23
	GENERAL CATEGORIES		\$1,800.00
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$15,698.08
	GENERAL CATEGORIES		\$0.00
	<b>Expense Category Total:</b>		<b>\$53,829.64</b>
	NO FUNCTION NEEDED		\$12,000.00
	NO FUNCTION NEEDED		\$7,578.96
	NO FUNCTION NEEDED		\$3,969.96
	<b>Expense Category Total:</b>		<b>\$23,548.92</b>
	<b>Fund Total:</b>		<b>\$77,378.56</b>
<b>Total EXPENDITURES:</b>			<b>\$77,378.56</b>

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

---

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				\$83,757.43
		WATER UTILITY	4000088590				\$55,784.61

**Total CASH:** **\$139,542.04**

---

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>
01/01/2009	MOTOR VEHICLE HIGHWAY	CERTIFICATE OF DEPOSIT	409904020183	\$50,000.00	12/31/2010	1.00	\$50,940.08

**Total by Fund:** **\$50,940.08**

01/01/2009	LOCAL ROAD AND STREET	CERTIFICATE OF DEPOSIT	409904020184	\$15,000.00	12/31/2010	1.00	\$15,282.02
------------	--------------------------	------------------------	--------------	-------------	------------	------	-------------

**Total by Fund:** **\$15,282.02**

**Total INVESTMENTS:** **\$66,222.10**

---

**Total Cash and Investments:** **\$205,764.14**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MARSHALL CIVIL TOWN  
COUNTY: PARKE COUNTY

ID: 61-3-820

PAGE: 1

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:

---

	\$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 2009

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 2009

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 2009

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 2009

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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------