

FEDERAL IDENTIFICATION NUMBER:  
35-0000000

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

UNIT NAME:  
WHEATLAND CIVIL TOWN

COUNTY:  
KNOX COUNTY

ID: 42-3-714  
(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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- 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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: FIELDS MARY JANE

ADDRESS: 121 S STATE ROAD 550

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

TITLE: CLERK TREASURER

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

CITY: WHEATLAND

EMAIL ADDRESS: WHEATLAND@MYECHOWIRELESS.COM

ZIP: 47597-0000

\*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	\$142,836.58	\$68,639.52	\$34,854.69	\$176,621.41	\$10,000.00	\$186,621.41
<b>Total by Fund Type:</b>	<b>\$142,836.58</b>	<b>\$68,639.52</b>	<b>\$34,854.69</b>	<b>\$176,621.41</b>	<b>\$10,000.00</b>	<b>\$186,621.41</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
DONATIONS	\$9.47	\$3,400.00	\$3,400.00	\$9.47	\$0.00	\$9.47
LOCAL ROAD AND STREET	\$2,940.71	\$3,071.90	\$2,516.24	\$3,496.37	\$0.00	\$3,496.37
MOTOR VEHICLE HIGHWAY	\$22,794.91	\$16,246.62	\$21,429.25	\$17,612.28	\$67,000.00	\$84,612.28
RAINY DAY	\$8,356.57	\$2,234.70	\$0.00	\$10,591.27	\$0.00	\$10,591.27
RIVERBOAT	\$5,587.18	\$3,154.05	\$1,802.83	\$6,938.40	\$0.00	\$6,938.40
STREET LIGHTING FUND	\$3,488.08	\$0.00	\$0.00	\$3,488.08	\$0.00	\$3,488.08
<b>Total by Fund Type:</b>	<b>\$43,176.92</b>	<b>\$28,107.27</b>	<b>\$29,148.32</b>	<b>\$42,135.87</b>	<b>\$67,000.00</b>	<b>\$109,135.87</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CEDIT CAPITAL PROJECTS	\$2,710.40	\$3,323.03	\$2,788.50	\$3,244.93	\$0.00	\$3,244.93
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$17,917.26	\$1,545.43	\$0.00	\$19,462.69	\$0.00	\$19,462.69
<b>Total by Fund Type:</b>	<b>\$20,627.66</b>	<b>\$4,868.46</b>	<b>\$2,788.50</b>	<b>\$22,707.62</b>	<b>\$0.00</b>	<b>\$22,707.62</b>
<b>Subtotal All Funds:</b>	<b>\$206,641.16</b>	<b>\$101,615.25</b>	<b>\$66,791.51</b>	<b>\$241,464.90</b>	<b>\$77,000.00</b>	<b>\$318,464.90</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>\$101,615.25</b>	<b>\$66,791.51</b>

**CASH AND INVESTMENTS ON PART 4 ARE  
77000.00! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHEATLAND CIVIL TOWN

ID: 42-3-714

**CASH UNITS ONLY**

COUNTY: KNOX 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>						
WATER UTILITY-CUSTOMER DEPOSIT	\$13,681.09	\$2,000.00	\$1,871.30	\$13,809.79	\$0.00	\$13,809.79
WATER UTILITY-DEPRECIATION/IMPROVE	\$22,821.11	\$2,400.00	\$0.00	\$25,221.11	\$0.00	\$25,221.11
WATER UTILITY-OPERATING	\$35,238.94	\$63,635.46	\$74,142.21	\$24,732.19	\$0.00	\$24,732.19
<b>Total by Fund Type:</b>	<b>\$71,741.14</b>	<b>\$68,035.46</b>	<b>\$76,013.51</b>	<b>\$63,763.09</b>	<b>\$0.00</b>	<b>\$63,763.09</b>
<b>Subtotal All Funds:</b>	<b>\$71,741.14</b>	<b>\$68,035.46</b>	<b>\$76,013.51</b>	<b>\$63,763.09</b>	<b>\$0.00</b>	<b>\$63,763.09</b>

**Section II**

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$2,400.00		
Transfers Out			\$2,400.00
<b>Net Receipts and Disbursements</b>	<b>\$65,635.46</b>	<b>\$73,613.51</b>	

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

UNIT NAME: WHEATLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KNOX COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$58,119.22
<b>Total for: TAXES</b>	<b>\$58,119.22</b>
ABC EXCISE TAX DISTRIBUTION	\$330.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,006.39
CIGARETTE TAX DISTR-GENERAL FUND	\$421.48
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,043.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$6,479.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,279.87</b>
INTEREST EARNED	\$513.16
MISCELLANEOUS REVENUE-OTHER	\$727.27
<b>Total for: MISCELLANEOUS</b>	<b>\$1,240.43</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$68,639.52</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$12,126.35
MAJOR MOVES MVH	\$1,319.47
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$13,445.82</b>
INTEREST EARNED	\$2,800.80
<b>Total for: MISCELLANEOUS</b>	<b>\$2,800.80</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$16,246.62</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$3,071.90
LOCAL ROAD AND STREET DISTRIBUTION	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,071.90</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$3,071.90</b>
Fund: <u>DONATIONS</u>	
MISCELLANEOUS REVENUE-OTHER	\$3,400.00
<b>Total for: MISCELLANEOUS</b>	<b>\$3,400.00</b>
<b>TOTAL RECEIPTS FOR DONATIONS</b>	<b>\$3,400.00</b>
Fund: <u>RIVERBOAT</u>	
WAGERING TAX	\$3,154.05
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,154.05</b>
<b>TOTAL RECEIPTS FOR RIVERBOAT</b>	<b>\$3,154.05</b>
Fund: <u>RAINY DAY</u>	

UNIT NAME: WHEATLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KNOX COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$1,480.21
CEDIT INTERGOVERNMENTAL	\$754.49
CEDIT INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,234.70</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$2,234.70</b>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$1,545.43
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,545.43</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$1,545.43</b>
Fund: <u>CEDIT CAPITAL PROJECTS</u>	
CEDIT INTERGOVERNMENTAL	\$3,323.03
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,323.03</b>
<b>TOTAL RECEIPTS FOR CEDIT CAPITAL PROJECTS</b>	<b>\$3,323.03</b>
<b>Total Receipts:</b>	<b>\$101,615.25</b>

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

ID: 42-3-714 PAGE: 1  
COUNTY: KNOX COUNTY  
UNIT NAME: WHEATLAND CIVIL TOWN

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Fund:	MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$20,235.13
	SUPPLIES		\$439.80
	OTHER SERVICES AND CHARGES		\$754.32
	<b>TOTAL</b>		<b>\$21,429.25</b>

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Fund:	LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$2,516.24
	<b>TOTAL</b>		<b>\$2,516.24</b>

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Fund:	DONATIONS		
	OTHER DISBURSEMENTS		\$3,400.00
	<b>TOTAL</b>		<b>\$3,400.00</b>

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Fund:	RIVERBOAT		
	PERSONAL SERVICES		\$0.00
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$1,802.83
	<b>TOTAL</b>		<b>\$1,802.83</b>

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Fund:	CEDIT CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$2,788.50
	<b>TOTAL</b>		<b>\$2,788.50</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$31,936.82</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2009

ID: 42-3-714 PAGE: 1  
COUNTY: KNOX COUNTY  
UNIT NAME: WHEATLAND CIVIL TOWN

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Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$8,287.34
	SUPPLIES	\$844.73
	OTHER SERVICES AND CHARGES	\$25,722.62
<b>TOTAL</b>		<b>\$34,854.69</b>

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BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$8,287.34
SUPPLIES	\$844.73
OTHER SERVICES AND CHARGES	\$25,722.62
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00
<b>TOTAL GENERAL</b>	<b>\$34,854.69</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>
WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$45,877.55
	NO FUNCTION NEEDED		\$10,660.09
	NO FUNCTION NEEDED		\$1,150.44
	NO FUNCTION NEEDED		\$7.38
	NO FUNCTION NEEDED		\$5,940.00
	<b>Expense Category Total:</b>		<b>\$63,635.46</b>
	<b>Fund Total:</b>		<b>\$63,635.46</b>
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED		\$2,400.00
	<b>Expense Category Total:</b>		<b>\$2,400.00</b>
	<b>Fund Total:</b>		<b>\$2,400.00</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$2,000.00
	<b>Expense Category Total:</b>		<b>\$2,000.00</b>
	<b>Fund Total:</b>		<b>\$2,000.00</b>
<b>Total REVENUES:</b>			<b>\$68,035.46</b>

**EXPENDITURES**

WATER UTILITY-OPERATING	GENERAL CATEGORIES		\$24,318.00
	GENERAL CATEGORIES		\$1,350.00
	GENERAL CATEGORIES		\$3,641.98
	GENERAL CATEGORIES		\$3,585.58
	GENERAL CATEGORIES		\$4,057.70
	GENERAL CATEGORIES		\$22,186.01
	GENERAL CATEGORIES		\$1,295.00
	GENERAL CATEGORIES		\$1,859.00
	GENERAL CATEGORIES		\$403.20
	GENERAL CATEGORIES		\$1,946.00
	GENERAL CATEGORIES		\$740.00
	GENERAL CATEGORIES		\$5,702.73
	GENERAL CATEGORIES		\$657.01
	GENERAL CATEGORIES		\$2,400.00
	<b>Expense Category Total:</b>		<b>\$74,142.21</b>
	<b>Fund Total:</b>		<b>\$74,142.21</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$1,871.30
	<b>Expense Category Total:</b>		<b>\$1,871.30</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHEATLAND CIVIL TOWN  
COUNTY: KNOX COUNTY

ID: 42-3-714

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

PAGE: 2

Fund Total:

\$1,871.30

Total EXPENDITURES:

\$76,013.51

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

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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 ACCOUNT	XXXXXX6497				\$241,464.90
		CHECKING ACCOUNT	XXXXXXXX6508				\$63,763.09
		CASH ON HAND	XXXXXXXXXX				\$100.00

**Total CASH:** **\$305,327.99**

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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>
10/21/2009	GENERAL	CERTIFICATE OF DEPOSIT	XXXXXXXXXX557 7	\$10,000.00	07/22/2010	1.59	\$10,000.00

**Total by Fund:** **\$10,000.00**

11/25/2008	MOTOR VEHICLE HIGHWAY	CERTIFICATE OF DEPOSIT	XXXXXXXX5667	\$67,000.00	03/25/2010	4.25	\$67,000.00
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**Total by Fund:** **\$67,000.00**

**Total INVESTMENTS:** **\$77,000.00**

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**Total Cash and Investments:** **\$382,327.99**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHEATLAND CIVIL TOWN  
COUNTY: KNOX COUNTY

ID: 42-3-714

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:

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	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHEATLAND CIVIL TOWN

ID: 42-3-714

COUNTY: KNOX COUNTY

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

PAGE: 1

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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: WHEATLAND CIVIL TOWN

ID: 42-3-714

COUNTY: KNOX COUNTY

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

PAGE: 1

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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: KNOX COUNTY  
UNIT NAME: WHEATLAND CIVIL TOWN

ID: 42-3-714  
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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WHEATLAND CIVIL TOWN

ID: 42-3-714

COUNTY: KNOX COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2009

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<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>
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