

FEDERAL IDENTIFICATION NUMBER:  
15-0003579

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

UNIT NAME:  
WEST HARRISON CIVIL TOWN

COUNTY:  
DEARBORN COUNTY

ID: 15-3-579  
(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 2010

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
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TRANSPORTATION, TRASH COLLECTION
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- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
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- 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: SHERRY KAESER

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

ADDRESS: 100 RAILROAD AVE

CITY: WEST HARRISON

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

EMAIL ADDRESS: TOWNOFWESTHARRISON1@FUSE.NET

(812) 637-3758

ZIP: 47060-1020

\*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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
1 GENERAL	\$18,329.75	\$134,357.35	\$113,713.63	\$38,973.47	\$31,359.66	\$70,333.13
9 PLAYGROUND EXPANSION	\$16,300.30	\$0.00	\$16,300.30	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$34,630.05</b>	<b>\$134,357.35</b>	<b>\$130,013.93</b>	<b>\$38,973.47</b>	<b>\$31,359.66</b>	<b>\$70,333.13</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
8 GRANT, MISC	\$127.00	\$0.00	\$0.00	\$127.00	\$0.00	\$127.00
4 LAW ENFORCEMENT CONTINUING ED	\$185.00	\$26.00	\$0.00	\$211.00	\$0.00	\$211.00
3 LOCAL ROAD AND STREET	\$8,984.38	\$2,261.08	\$5,000.00	\$6,245.46	\$0.00	\$6,245.46
2 MOTOR VEHICLE HIGHWAY	\$39,378.92	\$7,588.47	\$11,179.09	\$35,788.30	\$0.00	\$35,788.30
6 RAINY DAY	\$1,527.79	\$2,031.87	\$0.00	\$3,559.66	\$0.00	\$3,559.66
5 RIVERBOAT	\$501,942.05	\$151,123.38	\$104,974.48	\$548,090.95	\$200,000.00	\$748,090.95
<b>Total by Fund Type:</b>	<b>\$552,145.14</b>	<b>\$163,030.80</b>	<b>\$121,153.57</b>	<b>\$594,022.37</b>	<b>\$200,000.00</b>	<b>\$794,022.37</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
7 CUMULATIVE CAPITAL IMPROVEMENT	\$3,744.28	\$831.54	\$0.00	\$4,575.82	\$0.00	\$4,575.82
<b>Total by Fund Type:</b>	<b>\$3,744.28</b>	<b>\$831.54</b>	<b>\$0.00</b>	<b>\$4,575.82</b>	<b>\$0.00</b>	<b>\$4,575.82</b>
<b>Subtotal All Funds:</b>	<b>\$590,519.47</b>	<b>\$298,219.69</b>	<b>\$251,167.50</b>	<b>\$637,571.66</b>	<b>\$231,359.66</b>	<b>\$868,931.32</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$25,000.00	
Transfers Out		\$25,000.00
<b>Net Receipts and Disbursements</b>	<b>\$273,219.69</b>	<b>\$226,167.50</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST HARRISON CIVIL TOWN

ID: 15-3-579

**CASH UNITS ONLY**

COUNTY: DEARBORN COUNTY

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

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Fund Balances 12/31/</u>	<u>Investments at 12/31/</u>	<u>Total Cash and Investments at 12/31/</u>
<b>Section I</b>						
<b>FUND TYPE:</b>						
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<hr/>						
<b>Subtotal All Funds:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$0.00		\$0.00		

UNIT NAME: WEST HARRISON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DEARBORN COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1 GENERAL</u>	
1	GENERAL PROPERTY TAXES	\$79,343.31
	<b>Total for: TAXES</b>	<b>\$79,343.31</b>
1	LICENSES, OTHER	\$1,466.91
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$1,466.91</b>
1	ABC EXCISE TAX DISTRIBUTION	\$660.00
1	LIQUOR GALLONAGE TAX DISTRIBUTION	\$441.38
1	CIGARETTE TAX DISTR-GENERAL FUND	\$226.78
1	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,296.00
1	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$19,030.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$21,654.16</b>
1	CABLE TV RECEIPTS	\$1,537.94
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,537.94</b>
1	INTEREST EARNED	\$2,061.37
1	INTEREST EARNED	\$735.37
1	RENTAL OF PROPERTY	\$1,500.00
1	CONTRIBUTIONS AND DONATIONS	\$500.00
1	MISCELLANEOUS REVENUE-OTHER	\$196.79
	<b>Total for: MISCELLANEOUS</b>	<b>\$4,993.53</b>
1	TRANSFER OF FUNDS-OTHER	\$25,000.00
1	REFUNDS-OTHER	\$361.50
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$25,361.50</b>
	<b>TOTAL RECEIPTS FOR 1 GENERAL</b>	<b>\$134,357.35</b>
Fund:	<u>9 PLAYGROUND EXPANSION</u>	
9	STATE GRANTS-OTHER	\$0.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
	<b>TOTAL RECEIPTS FOR 9 PLAYGROUND EXPANSION</b>	<b>\$0.00</b>
Fund:	<u>2 MOTOR VEHICLE HIGHWAY</u>	
2	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$6,749.04
2	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$458.54
2	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$380.84
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,588.42</b>
2	MISCELLANEOUS REVENUE-OTHER	\$0.05
	<b>Total for: MISCELLANEOUS</b>	<b>\$0.05</b>
	<b>TOTAL RECEIPTS FOR 2 MOTOR VEHICLE HIGHWAY</b>	<b>\$7,588.47</b>
Fund:	<u>3 LOCAL ROAD AND STREET</u>	
3	LOCAL ROAD AND STREET DISTRIBUTION	\$2,261.08

	<u>Title</u>	<u>Amount</u>
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,261.08</b>
	<b>TOTAL RECEIPTS FOR 3 LOCAL ROAD AND STREET</b>	<b>\$2,261.08</b>
Fund:	<u>4 LAW ENFORCEMENT CONTINUING ED</u>	
4	FINES AND FEES-OTHER	\$26.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$26.00</b>
	<b>TOTAL RECEIPTS FOR 4 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$26.00</b>
Fund:	<u>5 RIVERBOAT</u>	
5	WAGERING TAX	\$74,211.49
5	RIVERBOAT REVENUE SHARING	\$71,238.90
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$145,450.39</b>
5	INTEREST EARNED	\$4,373.49
	<b>Total for: MISCELLANEOUS</b>	<b>\$4,373.49</b>
5	REFUNDS-OTHER	\$1,299.50
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,299.50</b>
	<b>TOTAL RECEIPTS FOR 5 RIVERBOAT</b>	<b>\$151,123.38</b>
Fund:	<u>8 GRANT, MISC</u>	
8	FEDERAL GRANTS-OTHER	\$0.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
	<b>TOTAL RECEIPTS FOR 8 GRANT, MISC</b>	<b>\$0.00</b>
Fund:	<u>6 RAINY DAY</u>	
6	MISCELLANEOUS REVENUE-OTHER	\$2,031.87
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,031.87</b>
	<b>TOTAL RECEIPTS FOR 6 RAINY DAY</b>	<b>\$2,031.87</b>
Fund:	<u>7 CUMULATIVE CAPITAL IMPROVEMENT</u>	
7	CIGARETTE TAX DISTR-CCI FUND	\$831.54
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$831.54</b>
	<b>TOTAL RECEIPTS FOR 7 CUMULATIVE CAPITAL IMPROVEMENT</b>	<b>\$831.54</b>
	<b>Total Receipts:</b>	<b>\$298,219.69</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3A- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

ID: 15-3-579 PAGE: 1  
COUNTY: DEARBORN COUNTY  
UNIT NAME: WEST HARRISON CIVIL TOWN

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Fund:	9 PLAYGROUND EXPANSION	
	CAPITAL OUTLAY	\$16,300.30
	<b>TOTAL</b>	<b>\$16,300.30</b>

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Fund:	2 MOTOR VEHICLE HIGHWAY	
	SUPPLIES	\$8,100.76
	OTHER SERVICES AND CHARGES	\$3,078.28
	CAPITAL OUTLAY	\$0.05
	<b>TOTAL</b>	<b>\$11,179.09</b>

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Fund:	3 LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$5,000.00
	<b>TOTAL</b>	<b>\$5,000.00</b>

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Fund:	5 RIVERBOAT	
	SUPPLIES	\$1,280.52
	OTHER SERVICES AND CHARGES	\$7,861.21
	CAPITAL OUTLAY	\$70,832.75
	TRANSFER OF FUNDS	\$25,000.00
	<b>TOTAL</b>	<b>\$104,974.48</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$137,453.87</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

ID: 15-3-579 PAGE: 1  
COUNTY: DEARBORN COUNTY  
UNIT NAME: WEST HARRISON CIVIL TOWN

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Fund:	1 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$75,827.82
	SUPPLIES	\$1,193.45
	OTHER SERVICES AND CHARGES	\$35,862.04
	CAPITAL OUTLAY	\$830.32
	<b>TOTAL</b>	<b>\$113,713.63</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$75,827.82
	SUPPLIES	\$1,193.45
	OTHER SERVICES AND CHARGES	\$35,862.04
	CAPITAL OUTLAY	\$830.32
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$113,713.63</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST HARRISON CIVIL TOWN  
COUNTY: DEARBORN COUNTY

ID: 15-3-579

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

**Fund Name**

**Expense Category**

**Account Title**

**Amount**

Expense Category Total:

\$0.00

Fund Total:

\$0.00

\$0.00

PART 5 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2010

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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	XXXX5941				\$637,571.66

**Total CASH:** **\$637,571.66**

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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>
04/30/1996	1 GENERAL	CERTIFICATE OF DEPOSIT	XXXX0400	\$9,847.84	05/30/2011	1.19	\$9,847.84
12/14/1994	1 GENERAL	CERTIFICATE OF DEPOSIT	XXX3970	\$1,511.82	06/14/2011	1.19	\$1,511.82
03/17/1997	1 GENERAL	CERTIFICATE OF DEPOSIT	XXX0947	\$20,000.00	09/17/2011	1.69	\$20,000.00

**Total by Fund:** **\$31,359.66**

08/13/2001	5 RIVERBOAT	CERTIFICATE OF DEPOSIT	XXX7967	\$200,000.00	09/13/2011	1.69	\$200,000.00
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**Total by Fund:** **\$200,000.00**

**Total INVESTMENTS:** **\$231,359.66**

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**Total Cash and Investments:** **\$868,931.32**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WEST HARRISON CIVIL TOWN  
COUNTY: DEARBORN COUNTY

ID: 15-3-579

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FOR THE FISCAL YEAR ENDING 2010

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: WEST HARRISON CIVIL TOWN

ID: 15-3-579

COUNTY: DEARBORN COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

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: WEST HARRISON CIVIL TOWN

ID: 15-3-579

COUNTY: DEARBORN COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

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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>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 10 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2010

COUNTY: DEARBORN COUNTY  
UNIT NAME: WEST HARRISON CIVIL TOWN

ID: 15-3-579  
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: WEST HARRISON CIVIL TOWN

ID: 15-3-579

COUNTY: DEARBORN COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

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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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