

FEDERAL IDENTIFICATION NUMBER:
35-1440803

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

UNIT NAME:
CYNTHIANA CIVIL TOWN

COUNTY:
POSEY COUNTY

ID: 65-3-835
(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)
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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: GRETA MOUNTS

DATE SIGNED: _____

ADDRESS: PO BOX 95

CITY: CYNTHIANA, IN 47612

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

EMAIL ADDRESS: CYNTHIANACITYHALL@INSIGHTBB.COM

(812) 845-2924

ZIP: 47612-0095

*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>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$27,086.32	\$100,369.96	\$87,738.49	\$39,717.79	\$0.00	\$39,717.79
Total by Fund Type:	\$27,086.32	\$100,369.96	\$87,738.49	\$39,717.79	\$0.00	\$39,717.79
FUND TYPE: SPECIAL REVENUE						
LOCAL ROAD AND STREET	\$39,747.19	\$4,291.68	\$997.71	\$43,041.16	\$0.00	\$43,041.16
MOTOR VEHICLE HIGHWAY	\$42,980.14	\$24,051.25	\$13,797.49	\$53,233.90	\$2,000.00	\$55,233.90
RAINY DAY	\$23,496.95	\$1,909.04	\$0.00	\$25,405.99	\$0.00	\$25,405.99
Total by Fund Type:	\$106,224.28	\$30,251.97	\$14,795.20	\$121,681.05	\$2,000.00	\$123,681.05
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL DEVELOPMENT	\$35,151.08	\$3,552.58	\$0.00	\$38,703.66	\$0.00	\$38,703.66
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$31,063.97	\$2,124.97	\$0.00	\$33,188.94	\$0.00	\$33,188.94
Total by Fund Type:	\$66,215.05	\$5,677.55	\$0.00	\$71,892.60	\$0.00	\$71,892.60
FUND TYPE: AGENCY						
PAYROLL	\$1,805.75	\$98,748.51	\$98,399.39	\$2,154.87	\$0.00	\$2,154.87
Total by Fund Type:	\$1,805.75	\$98,748.51	\$98,399.39	\$2,154.87	\$0.00	\$2,154.87
Subtotal All Funds:	\$201,331.40	\$235,047.99	\$200,933.08	\$235,446.31	\$2,000.00	\$237,446.31

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements		\$235,047.99	\$200,933.08

CASH AND INVESTMENTS ON PART 4 ARE 2000.00! 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 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>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$4,561.86	\$0.00	\$4,561.86	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-OPERATING	\$64,698.79	\$162,923.86	\$122,897.29	\$104,725.36	\$6,615.10	\$111,340.46
WATER UTILITY-OPERATING	\$21,091.20	\$102,531.67	\$82,150.31	\$41,472.56	\$10,000.00	\$51,472.56
Total by Fund Type:	\$90,351.85	\$265,455.53	\$209,609.46	\$146,197.92	\$16,615.10	\$162,813.02
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Subtotal All Funds:	\$90,351.85	\$265,455.53	\$209,609.46	\$146,197.92	\$16,615.10	\$162,813.02
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$265,455.53	\$209,609.46			

CASH AND INVESTMENTS ON PART 4 ARE 16615.10! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: CYNTHIANA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: POSEY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$70,539.78
Total for: TAXES	\$70,539.78
GUN PERMITS	\$180.00
Total for: LICENSES AND PERMITS	\$180.00
ABC EXCISE TAX DISTRIBUTION	\$1,383.77
CIGARETTE TAX DISTR-GENERAL FUND	\$579.54
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,474.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$59.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$5,347.70
Total for: INTERGOVERNMENTAL	\$11,844.01
RENTAL OF PROPERTY (RECREATION)	\$5,060.00
Total for: CHARGES FOR SERVICES	\$5,060.00
COURT COSTS	\$1,868.39
Total for: FINES, FORFEITURES, AND FEES	\$1,868.39
INTEREST EARNED	\$345.00
CABLE TV FRANCHISE	\$4,302.50
MISCELLANEOUS REVENUE-OTHER	\$4,336.82
MISCELLANEOUS REVENUE-OTHER	\$1,893.46
Total for: MISCELLANEOUS	\$10,877.78
TOTAL RECEIPTS FOR GENERAL	\$100,369.96
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$17,048.28
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,014.52
WHEEL TAX INTERGOVERNMENTAL	\$599.49
Total for: INTERGOVERNMENTAL	\$23,662.29
SWEEPING STREETS	\$300.00
Total for: CHARGES FOR SERVICES	\$300.00
INTEREST EARNED	\$88.96
Total for: MISCELLANEOUS	\$88.96
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$24,051.25
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$4,291.68
Total for: INTERGOVERNMENTAL	\$4,291.68
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$4,291.68
Fund: <u>RAINY DAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$1,909.04

UNIT NAME: CYNTHIANA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: POSEY COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$1,909.04
TOTAL RECEIPTS FOR RAINY DAY	\$1,909.04
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$2,124.97
Total for: INTERGOVERNMENTAL	\$2,124.97
TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$2,124.97
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
OTHER TAXES	\$3,550.58
Total for: TAXES	\$3,550.58
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2.00
Total for: INTERGOVERNMENTAL	\$2.00
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$3,552.58
Fund: <u>PAYROLL</u>	
AGENCY FUND ADDITIONS	\$98,748.51
Total for: OTHER FINANCING SOURCES	\$98,748.51
TOTAL RECEIPTS FOR PAYROLL	\$98,748.51
Total Receipts:	\$235,047.99

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

ID: 65-3-835 PAGE: 1
COUNTY: POSEY COUNTY
UNIT NAME: CYNTHIANA CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$3,381.77
	OTHER SERVICES AND CHARGES	\$10,415.72
	TOTAL	\$13,797.49

Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$997.71
	TOTAL	\$997.71

Fund:	PAYROLL	
	AGENCY FUND DEDUCTIONS	\$98,399.39
	TOTAL	\$98,399.39

TOTAL DISBURSEMENTS:		\$113,194.59
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 65-3-835 PAGE: 1
COUNTY: POSEY COUNTY
UNIT NAME: CYNTHIANA CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$34,277.56
SUPPLIES	\$5,774.73
OTHER SERVICES AND CHARGES	\$39,986.08
CAPITAL OUTLAY	\$7,700.12

TOTAL	\$87,738.49
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BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$34,277.56
SUPPLIES	\$5,774.73
OTHER SERVICES AND CHARGES	\$39,986.08
CAPITAL OUTLAY	\$7,700.12
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL	\$87,738.49
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PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC FIRE HYDRANT RENTAL	\$6,209.87
	NO FUNCTION NEEDED	AIRPORT REVENUES MONTHLY WATER RECEIPTS	\$91,770.16
	NO FUNCTION NEEDED	OTHER REVENUE OTHER UTILITY OPERATING REVENUE	\$4,194.73
	NO FUNCTION NEEDED	INTEREST EARNED INTEREST ON ACCOUNT	\$356.91
	Expense Category Total:		
Fund Total:			\$102,531.67
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	INTERGOVERNMENTAL REVENUE, OTHER BOND TRANSFER	\$4,561.86
	NO FUNCTION NEEDED	INTERGOVERNMENTAL REVENUE, OTHER SEWER RECEIPTS	\$152,328.82
	NO FUNCTION NEEDED	OTHER REVENUE OTHER REVENUE	\$5,758.51
	NO FUNCTION NEEDED	INTEREST EARNED INTEREST ON ACCOUNT	\$274.67
	Expense Category Total:		
Fund Total:			\$162,923.86
Total REVENUES:			\$265,455.53

EXPENDITURES

WATER UTILITY-OPERATING	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES OFFICE AND OPERATING SALARIED	\$23,185.63
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS PERF	\$648.90
	GENERAL CATEGORIES	OFFICE SUPPLIES OFFICE SUPPLIES	\$1,502.75
	GENERAL CATEGORIES	PURCHASED WATER PURCHASED WATER-GERMAN TOWNSHIP	\$23,318.33
	GENERAL CATEGORIES	PURCHASED POWER UTILITIES EXPENSES	\$3,895.25
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES OPERATING SUPPLIES	\$8,248.19
	GENERAL CATEGORIES	MAINTENANCE EQUIPMENT REPAIRS _ MAINTENANCE	\$983.27
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING BILLING PROGRAM MAINTENANCE	\$887.50
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL WATER TOWER MAINTENANCE	\$3,816.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING WATER TESTING	\$405.00
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY INSURANCE	\$3,770.33

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

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	GENERAL CATEGORIES	RENTAL OF BULDING/REAL PROPERTY RENTAL EXPENSE	\$1,800.00
	GENERAL CATEGORIES	TAXES SALES _CORPORATE TAXES	\$6,729.76
	Expense Category Total:		\$79,190.91
	NO FUNCTION NEEDED	REFUNDS WATER DEPOSIT REFUNDS	\$2,959.40
	Expense Category Total:		\$2,959.40
	Fund Total:		\$82,150.31
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	SALARIES AND WAGES-EMPLOYEES ADMINISTRATIVE _GENERAL SALARIES	\$40,416.25
	Expense Category Total:		\$40,416.25
	GENERAL CATEGORIES	OFFICE SUPPLIES OFFICE SUPPLIES	\$605.50
	GENERAL CATEGORIES	SUPPLIES AND EXPENSE OTHER SUPPLIES-ROCK	\$2,997.94
	GENERAL CATEGORIES	PURCHASED POWER UTILITY EXPENSE	\$5,098.51
	GENERAL CATEGORIES	MAINTENANCE EQUIPMENT REPAIRS	\$267.01
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING BILLING MAINTENANCE CONTRACT	\$887.50
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL WASTEWATER TREATMENT	\$67,054.25
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY INSURANCE	\$3,770.33
	GENERAL CATEGORIES	RENTAL OF BULDING/REAL PROPERTY RENTAL EXPENSES	\$1,800.00
	Expense Category Total:		\$82,481.04
	Fund Total:		\$122,897.29
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	OTHER DISBURSEMENTS TRANSFER REMAINING FUNDS TO SEWER	\$4,561.86
	Expense Category Total:		\$4,561.86
	Fund Total:		\$4,561.86
Total EXPENDITURES:			\$209,609.46

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>
10/10/2009	MOTOR VEHICLE HIGHWAY	CERTIFICATE OF DEPOSIT	100821	\$2,000.00	10/10/2010	3.21	\$2,000.00
Total by Fund:							\$2,000.00
10/10/2009	WATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	100821	\$10,000.00	10/10/2010	3.21	\$10,000.00
Total by Fund:							\$10,000.00
12/15/2009	WASTEWATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	12024	\$4,410.06	12/15/2010	2.24	\$4,410.06
12/19/2009	WASTEWATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	12023	\$2,205.04	12/19/2010	2.24	\$2,205.04
Total by Fund:							\$6,615.10
Total INVESTMENTS:							\$18,615.10
Total Cash and Investments:							\$18,615.10

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CYNTHIANA CIVIL TOWN
COUNTY: POSEY COUNTY

ID: 65-3-835

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: CYNTHIANA CIVIL TOWN

ID: 65-3-835

COUNTY: POSEY 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>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CYNTHIANA CIVIL TOWN

ID: 65-3-835

COUNTY: POSEY 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>
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: POSEY COUNTY
UNIT NAME: CYNTHIANA CIVIL TOWN

ID: 65-3-835
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: CYNTHIANA CIVIL TOWN

ID: 65-3-835

COUNTY: POSEY 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>
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