

FEDERAL IDENTIFICATION NUMBER:
35-1604510

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

UNIT NAME:

SIDNEY CIVIL TOWN

COUNTY:

KOSCIUSKO COUNTY

ID: 43-3-723

(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

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: _____

PRINTED NAME OF OFFICIAL: LANA WOLFE

ADDRESS: 104 N MONROE

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

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: SIDNEY

EMAIL ADDRESS: JACKLANAWOLFE@KCONLINE.COM

ZIP: 46562-0000

*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 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>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$35,130.11	\$25,808.13	\$20,644.06	\$40,294.18	\$0.00	\$40,294.18
Total by Fund Type:	\$35,130.11	\$25,808.13	\$20,644.06	\$40,294.18	\$0.00	\$40,294.18
FUND TYPE: SPECIAL REVENUE						
CREDIT SPECIAL REVENUE	\$56,524.54	\$11,693.00	\$4,000.00	\$64,217.54	\$0.00	\$64,217.54
LEVY EXCESS	\$0.00	\$35.18	\$0.00	\$35.18	\$0.00	\$35.18
LOCAL ROAD AND STREET	\$11,828.68	\$1,542.47	\$2,000.00	\$11,371.15	\$0.00	\$11,371.15
MOTOR VEHICLE HIGHWAY	\$37,317.82	\$4,530.39	\$6,697.00	\$35,151.21	\$0.00	\$35,151.21
RAINY DAY	\$500.96	\$5,567.40	\$0.00	\$6,068.36	\$0.00	\$6,068.36
Total by Fund Type:	\$106,172.00	\$23,368.44	\$12,697.00	\$116,843.44	\$0.00	\$116,843.44
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL DEVELOPMENT	\$12,021.49	\$516.91	\$0.00	\$12,538.40	\$0.00	\$12,538.40
Total by Fund Type:	\$12,021.49	\$516.91	\$0.00	\$12,538.40	\$0.00	\$12,538.40
Subtotal All Funds:	\$153,323.60	\$49,693.48	\$33,341.06	\$169,676.02	\$0.00	\$169,676.02
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$49,693.48	\$33,341.06			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SIDNEY CIVIL TOWN

ID: 43-3-723

CASH UNITS ONLY

COUNTY: KOSCIUSKO COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<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>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$10,050.00	\$20,012.40	\$20,056.12	\$10,006.28	\$0.00	\$10,006.28
WASTEWATER UTILITY-DEBT RESERVE	\$7,044.24	\$2,962.04	\$0.00	\$10,006.28	\$0.00	\$10,006.28
WASTEWATER UTILITY-OPERATING	\$25,911.58	\$55,060.85	\$54,800.11	\$26,172.32	\$0.00	\$26,172.32
Total by Fund Type:	\$43,005.82	\$78,035.29	\$74,856.23	\$46,184.88	\$0.00	\$46,184.88
Subtotal All Funds:	\$43,005.82	\$78,035.29	\$74,856.23	\$46,184.88	\$0.00	\$46,184.88

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$22,974.44	
Transfers Out		\$22,974.44
Net Receipts and Disbursements	\$55,060.85	\$51,881.79

UNIT NAME: SIDNEY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$14,873.14
Total for: TAXES	\$14,873.14
BUILDING AND PLANNING PERMITS	\$10.00
Total for: LICENSES AND PERMITS	\$10.00
ABC EXCISE TAX DISTRIBUTION	\$261.09
CIGARETTE TAX DISTR-GENERAL FUND	\$134.15
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$4,654.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$0.00
RIVERBOAT REVENUE SHARING	\$1,051.35
Total for: INTERGOVERNMENTAL	\$6,100.59
SEWAGE FEES	\$3,984.16
LEASE OF COLISEUM	\$733.16
Total for: CHARGES FOR SERVICES	\$4,717.32
MISCELLANEOUS REVENUE-OTHER	\$107.08
Total for: MISCELLANEOUS	\$107.08
TOTAL RECEIPTS FOR GENERAL	\$25,808.13
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
OPENING AND CLOSING GRAVES	\$4,530.39
Total for: CHARGES FOR SERVICES	\$4,530.39
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$4,530.39
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,542.47
Total for: INTERGOVERNMENTAL	\$1,542.47
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$1,542.47
Fund: <u>RAINY DAY</u>	
CEDIT INTERGOVERNMENTAL	\$5,567.40
Total for: INTERGOVERNMENTAL	\$5,567.40
TOTAL RECEIPTS FOR RAINY DAY	\$5,567.40
Fund: <u>CEDIT SPECIAL REVENUE</u>	
CEDIT INTERGOVERNMENTAL	\$11,693.00
Total for: INTERGOVERNMENTAL	\$11,693.00
TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE	\$11,693.00
Fund: <u>LEVY EXCESS</u>	

UNIT NAME: SIDNEY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>LEVY EXCESS</u>	
MISCELLANEOUS REVENUE-OTHER	\$35.18
Total for: MISCELLANEOUS	\$35.18
TOTAL RECEIPTS FOR LEVY EXCESS	\$35.18
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$491.90
Total for: INTERGOVERNMENTAL	\$491.90
INTEREST EARNED	\$25.01
Total for: MISCELLANEOUS	\$25.01
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$516.91
Total Receipts:	\$49,693.48

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

ID: 43-3-723 PAGE: 1
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: SIDNEY CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	OTHER SERVICES AND CHARGES	\$6,697.00
	TOTAL	\$6,697.00

Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$2,000.00
	TOTAL	\$2,000.00

Fund:	CEDIT SPECIAL REVENUE	
	CAPITAL OUTLAY	\$4,000.00
	TOTAL	\$4,000.00

TOTAL DISBURSEMENTS:		\$12,697.00
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 43-3-723 PAGE: 1
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: SIDNEY CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$5,750.00
	SUPPLIES	\$1,128.96
	OTHER SERVICES AND CHARGES	\$13,765.10
	TOTAL	\$20,644.06
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$5,750.00
	SUPPLIES	\$1,128.96
	OTHER SERVICES AND CHARGES	\$13,765.10
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$20,644.06

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$55,060.85
Expense Category Total:			\$55,060.85
Fund Total:			\$55,060.85
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$0.00
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE SIDNEY WASTEWATER	\$20,012.40
Expense Category Total:			\$20,012.40
Fund Total:			\$20,012.40
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$2,962.04
Expense Category Total:			\$2,962.04
Fund Total:			\$2,962.04
Total REVENUES:			\$78,035.29

EXPENDITURES

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	ACCOUNTING AND COLLECTION LABOR	\$6,900.00
	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$7,700.00
	GENERAL CATEGORIES	SUPPLIES AND EXPENSE	\$651.67
	GENERAL CATEGORIES	SLUDGE REMOVAL EXPENSE	\$1,959.20
	GENERAL CATEGORIES	PURCHASED POWER	\$5,780.11
	GENERAL CATEGORIES	REPAIRS	\$3,646.25
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$2,762.28
Expense Category Total:			\$29,399.51
Expense Category Total:	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$2,426.16
Expense Category Total:			\$2,426.16
Expense Category Total:	GENERAL CATEGORIES	TRANSFERS PER BOND ORDINANCE	\$22,974.44
Fund Total:			\$54,800.11
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$12,128.12
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$7,928.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$0.00
Expense Category Total:			\$20,056.12
Fund Total:			\$20,056.12

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SIDNEY CIVIL TOWN
COUNTY: KOSCIUSKO COUNTY

ID: 43-3-723

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

PAGE: 2

Total EXPENDITURES:

\$74,856.23

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>
		TOWN CIVIL CITY	584581178				\$169,676.02
		SIDNEY WASTEWATER	982980051				\$46,184.88

Total CASH: **\$215,860.90**

Total Cash and Investments: **\$215,860.90**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SIDNEY CIVIL TOWN
COUNTY: KOSCIUSKO COUNTY

ID: 43-3-723

PAGE: 1

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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SIDNEY CIVIL TOWN

ID: 43-3-723

COUNTY: KOSCIUSKO COUNTY

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

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: SIDNEY CIVIL TOWN

ID: 43-3-723

COUNTY: KOSCIUSKO COUNTY

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

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: KOSCIUSKO COUNTY
UNIT NAME: SIDNEY CIVIL TOWN

ID: 43-3-723
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: SIDNEY CIVIL TOWN

ID: 43-3-723

COUNTY: KOSCIUSKO COUNTY

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

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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