FEDERAL IDENTIFICATION NUMBER:
35-1355779

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

UNIT NAME: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

ID: 52-3-785
(State Board of Accounts USE ONLY)

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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: MARY RAIDER DATE SIGNED: _____

ADDRESS: P. O. BOX 192 CITY: DENVER

EMAIL ADDRESS: MA.RAIDER@HOTMAIL.COM

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 985-9242 ZIP: 46926-0000

*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).

(CTAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: DENVER CIVIL TOWN ID: 52-3-785

CASH UNITS ONLY COUNTY: MIAMI COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2010

Funds	Beginning Cash Fund Balances 01/01/2010	2010 Receipts	2010 Disbursements	Ending Cash Fund Balances 12/31/2010	Investments at 12/31/2010	Total Cash and Investments at 12/31/2010
Section I						
FUND TYPE: GENERAL						
GENERAL	$20,290.07	$70,980.21	$66,562.89	$24,707.39	$0.00	$24,707.39
Total by Fund Type:	**$20,290.07**	**$70,980.21**	**$66,562.89**	**$24,707.39**	**$0.00**	**$24,707.39**
FUND TYPE: SPECIAL REVENUE						
CEDIT SPECIAL REVENUE	$13,904.98	$551.04	$0.00	$14,456.02	$0.00	$14,456.02
FEDERAL GRANTS # 1	$374.86	$0.00	$0.00	$374.86	$0.00	$374.86
LEVY EXCESS	$0.00	$57.71	$0.00	$57.71	$0.00	$57.71
LOCAL ROAD AND STREET	$8,178.41	$2,381.73	$0.00	$10,560.14	$0.00	$10,560.14
MOTOR VEHICLE HIGHWAY	$16,251.37	$21,062.75	$14,393.35	$22,920.77	$0.00	$22,920.77
RAINY DAY	$1,813.10	$598.89	$0.00	$2,411.99	$0.00	$2,411.99
Total by Fund Type:	**$40,522.72**	**$24,652.12**	**$14,393.35**	**$50,781.49**	**$0.00**	**$50,781.49**
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL DEVELOPMENT	$15,208.72	$2,344.51	$5,500.00	$12,053.23	$0.00	$12,053.23
CUMULATIVE CAPL IMPRV CIGARETTE TAX	$18,108.51	$1,584.03	$0.00	$19,692.54	$0.00	$19,692.54
CUMULATIVE FIRE	$15,838.66	$1,565.34	$0.00	$17,404.00	$0.00	$17,404.00
Total by Fund Type:	**$49,155.89**	**$5,493.88**	**$5,500.00**	**$49,149.77**	**$0.00**	**$49,149.77**
Subtotal All Funds:	**$109,968.68**	**$101,126.21**	**$86,456.24**	**$124,638.65**	**$0.00**	**$124,638.65**

Section II

Less:		
Investment Sales	$0.00	
Investment Purchases		$0.00
Transfers In	$14,000.00	
Transfers Out		$14,000.00
Net Receipts and Disbursements	$87,126.21	$72,456.24

(CTAR-1) ANNUAL FINANCIAL REPORT UNIT NAME: DENVER CIVIL TOWN ID: 52-3-785

CASH UNITS ONLY COUNTY: MIAMI COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

Funds	Beginning Cash Fund Balances 01/01/2010	2010 Receipts	2010 Disbursements	Ending Cash Fund Balances 12/31/2010	Investments at 12/31/2010	Total Cash and Investments at 12/31/2010
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTILITY-DEBT RESERVE	$20,500.00	$0.00	$0.00	$20,500.00	$0.00	$20,500.00
WASTEWATER UTILITY-OPERATING	$106,990.14	$109,285.28	$113,103.33	$103,172.09	$0.00	$103,172.09
WATER UTILITY-BOND AND INTEREST	$1,719.98	$21,000.00	$20,650.00	$2,069.98	$0.00	$2,069.98
WATER UTILITY-DEPRECIATION/IMPROVE	$20,000.00	$0.00	$0.00	$20,000.00	$0.00	$20,000.00
Total by Fund Type:	**$149,210.12**	**$130,285.28**	**$133,753.33**	**$145,742.07**	**$0.00**	**$145,742.07**
Subtotal All Funds:	**$149,210.12**	**$130,285.28**	**$133,753.33**	**$145,742.07**	**$0.00**	**$145,742.07**

Section II

Less:		
Investment Sales	$0.00	
Investment Purchases		$0.00
Transfers In	$21,000.00	
Transfers Out		$21,000.00
Net Receipts and Disbursements	$109,285.28	$112,753.33

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UNIT NAME: DENVER CIVIL TOWN

PART 2 - RECEIPTS COUNTY: MIAMI COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title	Amount
Fund: GENERAL	
GENERAL PROPERTY TAXES	$20,767.95
OTHER TAXES	$330.00
Total for: TAXES	**$21,097.95**
LIQUOR GALLONAGE TAX DISTRIBUTION	$904.10
CIGARETTE TAX DISTR-GENERAL FUND	$432.01
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$239.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$33.86
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	$1,459.09
LOIT PUBLIC SAFETY	$515.04
RIVERBOAT REVENUE SHARING	$3,385.60
Total for: INTERGOVERNMENTAL	**$6,968.70**
FIRE PROTECTION CONTRACTS	$30,957.00
Total for: CHARGES FOR SERVICES	**$30,957.00**
INTEREST EARNED	$359.92
RENTAL OF PROPERTY	$3,940.00
OTHER CONTRIBUTIONS	$620.00
ADJUSTMENT	$10.06
Total for: MISCELLANEOUS	**$4,929.98**
TRANSFER OF FUNDS-OTHER	$7,000.00
INSURANCE REIMBURSEMENTS	$12.00
REFUNDS-OTHER	$14.58
Total for: OTHER FINANCING SOURCES	**$7,026.58**
TOTAL RECEIPTS FOR GENERAL	**$70,980.21**
Fund: MOTOR VEHICLE HIGHWAY	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	$14,062.75
Total for: INTERGOVERNMENTAL	**$14,062.75**
TRANSFER OF FUNDS-OTHER	$7,000.00
Total for: OTHER FINANCING SOURCES	**$7,000.00**
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	**$21,062.75**
Fund: LOCAL ROAD AND STREET	
GENERAL PROPERTY TAXES	$2,381.73
Total for: TAXES	**$2,381.73**
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	**$2,381.73**
Fund: RAINY DAY	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	$440.91
CEDIT INTERGOVERNMENTAL	$157.98

UNIT NAME: DENVER CIVIL TOWN

PART 2 - RECEIPTS COUNTY: MIAMI COUNTY

FOR THE FISCAL YEAR ENDING 2010

Title	Amount
Total for: INTERGOVERNMENTAL	**$598.89**
TOTAL RECEIPTS FOR RAINY DAY	**$598.89**
Fund: CEDIT SPECIAL REVENUE	
GENERAL PROPERTY TAXES	$551.04
Total for: TAXES	**$551.04**
TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE	**$551.04**
Fund: LEVY EXCESS	
OTHER TAXES	$57.71
Total for: TAXES	**$57.71**
TOTAL RECEIPTS FOR LEVY EXCESS	**$57.71**
Fund: CUMULATIVE CAPL IMPRV CIGARETTE TAX	
CIGARETTE TAX DISTR-CCI FUND	$1,584.03
Total for: INTERGOVERNMENTAL	**$1,584.03**
TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX	**$1,584.03**
Fund: CUMULATIVE CAPITAL DEVELOPMENT	
GENERAL PROPERTY TAXES	$2,314.83
Total for: TAXES	**$2,314.83**
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	$26.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$3.68
Total for: INTERGOVERNMENTAL	**$29.68**
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	**$2,344.51**
Fund: CUMULATIVE FIRE	
GENERAL PROPERTY TAXES	$17.00
GENERAL PROPERTY TAXES	$1,545.88
Total for: TAXES	**$1,562.88**
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	$2.46
Total for: INTERGOVERNMENTAL	**$2.46**
TOTAL RECEIPTS FOR CUMULATIVE FIRE	**$1,565.34**
Total Receipts:	**$101,126.21**

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PART 3A- DISBURSEMENTS COUNTY: MIAMI COUNTY

FOR THE FISCAL YEAR ENDING 2010 UNIT NAME: DENVER CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	SUPPLIES	$4,763.26
	OTHER SERVICES AND CHARGES	$2,227.16
	CAPITAL OUTLAY	$402.93
	TRANSFER OF FUNDS	$7,000.00
TOTAL		**$14,393.35**
Fund:	CUMULATIVE CAPITAL DEVELOPMENT	
	OTHER SERVICES AND CHARGES	$5,500.00
TOTAL		**$5,500.00**
TOTAL DISBURSEMENTS:		**$19,893.35**

PART 3B- DISBURSEMENTS COUNTY: MIAMI COUNTY

FOR THE FISCAL YEAR ENDING 2010 UNIT NAME: DENVER CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	$14,916.03
SUPPLIES	$492.63
OTHER SERVICES AND CHARGES	$33,351.73
CAPITAL OUTLAY	$10,802.50
TRANSFER OF FUNDS	$7,000.00
TOTAL	**$66,562.89**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	$14,916.03
SUPPLIES	$492.63
OTHER SERVICES AND CHARGES	$33,351.73
CAPITAL OUTLAY	$10,802.50
OTHER DISBURSEMENTS	$0.00
TRANSFER OF FUNDS	$7,000.00
PURCHASE OF INVESTMENTS	$0.00
TOTAL GENERAL	**$66,562.89**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

ID: 52-3-785

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	$21,000.00
Expense Category Total:			$21,000.00
Fund Total:			$21,000.00
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	SEWAGE FEE	$108,687.80
	NO FUNCTION NEEDED	INTEREST EARNED	$582.90
	NO FUNCTION NEEDED	REFUNDS-OTHER	$14.58
Expense Category Total:			$109,285.28
Fund Total:			$109,285.28
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	$0.00
Expense Category Total:			$0.00
Fund Total:			$0.00
Total REVENUES:			$130,285.28

EXPENDITURES

WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	$16,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	$4,300.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	$350.00
Expense Category Total:			$20,650.00
Fund Total:			$20,650.00
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	ACCOUNTING AND COLLECTION LABOR	$37,088.76
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	$8,070.76
	GENERAL CATEGORIES	SLUDGE REMOVAL EXPENSE	$560.00
	GENERAL CATEGORIES	PURCHASED POWER	$7,388.08
	GENERAL CATEGORIES	CHEMICALS	$1,113.14
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	$2,772.03
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING	$1,235.90
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	$900.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	$2,636.36
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	$700.00
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	$1,752.00
	GENERAL CATEGORIES	RENTAL OF EQUIPMENT	$200.00
	GENERAL CATEGORIES	MISCELLANEOUS	$27,686.28
Expense Category Total:			$92,103.31
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	$21,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

ID: 52-3-785

PART 4 - ENTERPRISE FUND REPORT

FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	$0.02
Expense Category Total:			$21,000.02
Fund Total:			$113,103.33
Total EXPENDITURES:			$133,753.33

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

ID: 52-3-785

PAGE: 1

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

CASH

Purchase Date	Fund Name	Description	Serial No./Acct. No.	Investment Balance, Jan 1	Maturity Date	Interest Rate	Purchase Cost
		PNC-TOWN	XXXXXX6873				$124,263.79
		PNC-SEWER	XXXXXX6749				$147,755.12
		PNC-FD	XXXXXX8462				$374.86
Total CASH:							**$272,393.77**
Total Cash and Investments:							**$272,393.77**

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: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

ID: 52-3-785

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PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2010

CFDA Number	Federal Title	Agency	Award Amount	Fund Title	Receipts	Disbursements

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

ID: 52-3-785

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PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES

FOR THE FISCAL YEAR ENDING 2010

Grant Number	Project Name	State Agency	Award Amount	Fund Title	Receipts	Disbursements

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: DENVER CIVIL TOWN

COUNTY: MIAMI COUNTY

ID: 52-3-785

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PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

FOR THE FISCAL YEAR ENDING 2010

Federal ID	Name	Address	County of Operation	Name of Operating Officer	Phone Number	Description of Funding	Amount