

FEDERAL IDENTIFICATION NUMBER:  
34-1440803

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 2010

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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: GRETA MOUNTS

ADDRESS: PO BOX 95

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

TITLE: CLERK -TREASURER

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

CITY: CYNTHIANA

EMAIL ADDRESS: CYNTHIANACITYHALL@INSIGHTBB.COM

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 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>						
GENERAL	\$39,717.79	\$153,341.88	\$92,347.60	\$100,712.07	\$0.00	\$100,712.07
<b>Total by Fund Type:</b>	<b>\$39,717.79</b>	<b>\$153,341.88</b>	<b>\$92,347.60</b>	<b>\$100,712.07</b>	<b>\$0.00</b>	<b>\$100,712.07</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
LOCAL ROAD AND STREET	\$43,041.16	\$2,892.38	\$1,531.03	\$44,402.51	\$0.00	\$44,402.51
MOTOR VEHICLE HIGHWAY	\$53,233.90	\$31,067.54	\$12,182.25	\$72,119.19	\$2,000.00	\$74,119.19
RAINY DAY	\$25,405.99	\$0.00	\$0.00	\$25,405.99	\$0.00	\$25,405.99
<b>Total by Fund Type:</b>	<b>\$121,681.05</b>	<b>\$33,959.92</b>	<b>\$13,713.28</b>	<b>\$141,927.69</b>	<b>\$2,000.00</b>	<b>\$143,927.69</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CUMULATIVE CAPITAL DEVELOPMENT	\$38,703.66	\$5,418.09	\$0.00	\$44,121.75	\$0.00	\$44,121.75
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$33,188.94	\$2,029.08	\$0.00	\$35,218.02	\$0.00	\$35,218.02
<b>Total by Fund Type:</b>	<b>\$71,892.60</b>	<b>\$7,447.17</b>	<b>\$0.00</b>	<b>\$79,339.77</b>	<b>\$0.00</b>	<b>\$79,339.77</b>
<b>FUND TYPE: AGENCY</b>						
PAYROLL	\$2,154.87	\$91,572.02	\$102,873.49	\$-9,146.60	\$0.00	\$-9,146.60
<b>Total by Fund Type:</b>	<b>\$2,154.87</b>	<b>\$91,572.02</b>	<b>\$102,873.49</b>	<b>\$-9,146.60</b>	<b>\$0.00</b>	<b>\$-9,146.60</b>
<b>Subtotal All Funds:</b>	<b>\$235,446.31</b>	<b>\$286,320.99</b>	<b>\$208,934.37</b>	<b>\$312,832.93</b>	<b>\$2,000.00</b>	<b>\$314,832.93</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>\$286,320.99</b>	<b>\$208,934.37</b>			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CYNTHIANA CIVIL TOWN

ID: 65-3-835

**CASH UNITS ONLY**

COUNTY: POSEY 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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
WASTEWATER UTILITY-OPERATING	\$104,725.06	\$152,286.40	\$126,414.73	\$130,596.73	\$6,615.10	\$137,211.83
WATER UTILITY-OPERATING	\$41,472.56	\$110,109.36	\$81,695.01	\$69,886.91	\$10,000.00	\$79,886.91
<b>Total by Fund Type:</b>	<b>\$146,197.62</b>	<b>\$262,395.76</b>	<b>\$208,109.74</b>	<b>\$200,483.64</b>	<b>\$16,615.10</b>	<b>\$217,098.74</b>

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<b>Subtotal All Funds:</b>	<b>\$146,197.62</b>	<b>\$262,395.76</b>	<b>\$208,109.74</b>	<b>\$200,483.64</b>	<b>\$16,615.10</b>	<b>\$217,098.74</b>
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**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$262,395.76	\$208,109.74

UNIT NAME: CYNTHIANA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: POSEY COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$92,704.92
<b>Total for: TAXES</b>	<b>\$92,704.92</b>
GUN PERMITS	\$100.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$100.00</b>
ABC EXCISE TAX DISTRIBUTION	\$2,661.22
CIGARETTE TAX DISTR-GENERAL FUND	\$553.39
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,285.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,964.89
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$17,417.45
RIVERBOAT REVENUE SHARING	\$4,336.82
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$37,218.77</b>
RENTAL OF PROPERTY (RECREATION)	\$3,555.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,555.00</b>
FINES AND FEES-OTHER	\$100.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$100.00</b>
INTEREST EARNED	\$0.00
INTEREST EARNED	\$346.08
CABLE TV FRANCHISE	\$4,606.77
MISCELLANEOUS REVENUE-OTHER	\$14,264.10
ADJUSTMENT	\$446.24
<b>Total for: MISCELLANEOUS</b>	<b>\$19,663.19</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$153,341.88</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,271.51
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$15,271.51</b>
SWEEPING STREETS	\$300.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$300.00</b>
INTEREST EARNED	\$15,440.73
INTEREST EARNED	\$55.30
<b>Total for: MISCELLANEOUS</b>	<b>\$15,496.03</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$31,067.54</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$2,892.38
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,892.38</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$2,892.38</b>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	

UNIT NAME: CYNTHIANA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: POSEY COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$2,029.08
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,029.08</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$2,029.08</b>
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$3,839.07
<b>Total for: TAXES</b>	<b>\$3,839.07</b>
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,579.02
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,579.02</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT</b>	<b>\$5,418.09</b>
Fund: <u>PAYROLL</u>	
AGENCY FUND ADDITIONS	\$91,572.02
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$91,572.02</b>
<b>TOTAL RECEIPTS FOR PAYROLL</b>	<b>\$91,572.02</b>
<b>Total Receipts:</b>	<b>\$286,320.99</b>

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

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

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Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$1,676.37
	SUPPLIES	\$329.78
	OTHER SERVICES AND CHARGES	\$10,176.10
	<b>TOTAL</b>	<b>\$12,182.25</b>

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Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$1,531.03
	<b>TOTAL</b>	<b>\$1,531.03</b>

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Fund:	PAYROLL	
	AGENCY FUND DEDUCTIONS	\$102,873.49
	<b>TOTAL</b>	<b>\$102,873.49</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$116,586.77</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

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

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Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$31,854.21
	SUPPLIES	\$3,971.36
	OTHER SERVICES AND CHARGES	\$41,107.98
	CAPITAL OUTLAY	\$15,414.05
	<b>TOTAL</b>	<b>\$92,347.60</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$31,854.21
	SUPPLIES	\$3,971.36
	OTHER SERVICES AND CHARGES	\$41,107.98
	CAPITAL OUTLAY	\$15,414.05
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$92,347.60</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>	
WATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$100,560.58	
	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC FIRE HYDRANT RENTAL	\$6,074.00	
	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$0.00	
	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$0.00	
	NO FUNCTION NEEDED	OTHER REVENUE	\$3,269.97	
	NO FUNCTION NEEDED	INTEREST EARNED	\$204.81	
	<b>Expense Category Total:</b>			<b>\$110,109.36</b>
	<b>Fund Total:</b>			<b>\$110,109.36</b>
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$148,450.70	
	NO FUNCTION NEEDED	PENALTIES	\$3,466.55	
	NO FUNCTION NEEDED	OTHER REVENUE	\$187.50	
	NO FUNCTION NEEDED	INTEREST EARNED	\$181.65	
	<b>Expense Category Total:</b>			<b>\$152,286.40</b>
<b>Fund Total:</b>			<b>\$152,286.40</b>	
<b>Total REVENUES:</b>			<b>\$262,395.76</b>	

**EXPENDITURES**

WATER UTILITY-OPERATING	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$19,105.52	
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$2,349.98	
	GENERAL CATEGORIES	PURCHASED WATER	\$23,822.11	
	GENERAL CATEGORIES	PURCHASED POWER	\$3,202.35	
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$10,193.39	
	GENERAL CATEGORIES	MAINTENANCE	\$2,841.39	
	GENERAL CATEGORIES	CUSTOMER INSTALLATIONS CUSTOMER RECORDS_COLLECTIONS	\$1,782.68	
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING	\$780.00	
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$3,816.00	
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$525.00	
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$3,901.01	
	GENERAL CATEGORIES	RENTAL OF BULDING/REAL PROPERTY	\$1,800.00	
	GENERAL CATEGORIES	TAXES	\$7,025.58	
	GENERAL CATEGORIES	MISCELLANEOUS	\$550.00	
	<b>Expense Category Total:</b>			<b>\$81,695.01</b>
	<b>Fund Total:</b>			<b>\$81,695.01</b>

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$40,672.12
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$1,442.51
	GENERAL CATEGORIES	PURCHASED WASTEWATER TREATMENT	\$64,318.00
	GENERAL CATEGORIES	SUPPLIES AND EXPENSE	\$4,380.43
	GENERAL CATEGORIES	PURCHASED POWER	\$4,906.82
	GENERAL CATEGORIES	MAINTENANCE	\$1,576.85
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING	\$780.00
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$3,901.01
	GENERAL CATEGORIES	RENTAL OF BULDING/REAL PROPERTY	\$1,800.00
			<b>\$123,777.74</b>
	NO FUNCTION NEEDED	EQUIPMENT	\$2,636.99
			<b>\$2,636.99</b>
			<b>\$126,414.73</b>
			<b>\$208,109.74</b>

Expense Category Total:

Expense Category Total:

Fund Total:

Total EXPENDITURES:

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>
10/10/2010	MOTOR VEHICLE HIGHWAY	CERTIFICATE OF DEPOSIT	20100822	\$2,000.00	10/10/2011	1.49	\$2,000.00
<b>Total by Fund:</b>							<b>\$2,000.00</b>
10/10/2010	WATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	20100821	\$10,000.00	10/10/2011	1.49	\$10,000.00
<b>Total by Fund:</b>							<b>\$10,000.00</b>
12/19/2010	WASTEWATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	12024	\$4,410.06	12/19/2011	1.49	\$4,410.06
12/19/2010	WASTEWATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	12023	\$2,205.04	12/19/2011	1.49	\$2,205.04
<b>Total by Fund:</b>							<b>\$6,615.10</b>
<b>Total INVESTMENTS:</b>							<b>\$18,615.10</b>
<b>Total Cash and Investments:</b>							<b>\$18,615.10</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CYNTHIANA CIVIL TOWN  
COUNTY: POSEY COUNTY

ID: 65-3-835

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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: 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 2010

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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: 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 2010

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 2010

COUNTY: POSEY COUNTY  
UNIT NAME: CYNTHIANA CIVIL TOWN

ID: 65-3-835  
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: CYNTHIANA CIVIL TOWN

ID: 65-3-835

COUNTY: POSEY 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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