

FEDERAL IDENTIFICATION NUMBER:
91-1921928

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

UNIT NAME:
UNIONDALE CIVIL TOWN

COUNTY:
WELLS COUNTY

ID: 90-3-940
(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: _____ TITLE: CLERK TREASURER
PRINTED NAME OF OFFICIAL: SHARICE BOWEN DATE SIGNED: _____
ADDRESS: PO BOX 111 CITY: UNIONDALE
5980 N MAIN ST EMAIL ADDRESS: MSBOWEN@MCHSI.COM
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 543-2542 ZIP: 46791-0111

*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: UNIONDALE CIVIL TOWN

ID: 90-3-940

CASH UNITS ONLY

COUNTY: WELLS COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN 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: GENERAL						
GENERAL	\$27,762.01	\$58,263.76	\$70,204.38	\$15,821.39	\$0.00	\$15,821.39
Total by Fund Type:	\$27,762.01	\$58,263.76	\$70,204.38	\$15,821.39	\$0.00	\$15,821.39
FUND TYPE: SPECIAL REVENUE						
GIFT	\$1,511.85	\$0.00	\$0.00	\$1,511.85	\$0.00	\$1,511.85
LEVY EXCESS	\$0.00	\$1,187.47	\$0.00	\$1,187.47	\$0.00	\$1,187.47
LOCAL ROAD AND STREET	\$2,647.66	\$5,570.21	\$8,082.00	\$135.87	\$0.00	\$135.87
MOTOR VEHICLE HIGHWAY	\$15,115.91	\$7,258.45	\$5,592.26	\$16,782.10	\$0.00	\$16,782.10
RAINY DAY	\$3,154.50	\$0.00	\$0.00	\$3,154.50	\$0.00	\$3,154.50
RIVERBOAT	\$11,489.36	\$1,733.48	\$0.00	\$13,222.84	\$0.00	\$13,222.84
Total by Fund Type:	\$33,919.28	\$15,749.61	\$13,674.26	\$35,994.63	\$0.00	\$35,994.63
FUND TYPE: CAPITAL PROJECTS						
CEDIT CAPITAL PROJECTS	\$10,768.80	\$5,332.16	\$3,051.90	\$13,049.06	\$0.00	\$13,049.06
CUMULATIVE CAPITAL DEVELOPMENT	\$1,564.50	\$2,073.21	\$2,905.59	\$732.12	\$0.00	\$732.12
CUMULATIVE CAPITAL IMPROVEMENT	\$18.37	\$811.05	\$829.42	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$12,351.67	\$8,216.42	\$6,786.91	\$13,781.18	\$0.00	\$13,781.18
Subtotal All Funds:	\$74,032.96	\$82,229.79	\$90,665.55	\$65,597.20	\$0.00	\$65,597.20

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$5,261.91	
Transfers Out		\$5,261.91
Net Receipts and Disbursements	\$76,967.88	\$85,403.64

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNIONDALE CIVIL TOWN

ID: 90-3-940

CASH UNITS ONLY

COUNTY: WELLS 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 UTILITY-DEBT RESERVE	\$38,505.75	\$0.00	\$0.00	\$38,505.75	\$0.00	\$38,505.75
WASTEWATER UTILITY-OPERATING	\$3,798.18	\$62,054.53	\$58,844.90	\$7,007.81	\$0.00	\$7,007.81
WATER UTILITY-BOND AND INTEREST	\$22,982.03	\$36,317.28	\$36,137.50	\$23,161.81	\$0.00	\$23,161.81
Total by Fund Type:	\$65,285.96	\$98,371.81	\$94,982.40	\$68,675.37	\$0.00	\$68,675.37
Subtotal All Funds:	\$65,285.96	\$98,371.81	\$94,982.40	\$68,675.37	\$0.00	\$68,675.37

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$36,317.28	
Transfers Out		\$36,317.28
Net Receipts and Disbursements	\$62,054.53	\$58,665.12

UNIT NAME: UNIONDALE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WELLS COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$20,814.59
Total for: TAXES	\$20,814.59
ABC EXCISE TAX DISTRIBUTION	\$430.49
CIGARETTE TAX DISTR-GENERAL FUND	\$221.20
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,927.10
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,499.90
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$10,545.43
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,577.43
WHEEL TAX INTERGOVERNMENTAL	\$1,712.12
LOIT PUBLIC SAFETY	\$3,247.70
Total for: INTERGOVERNMENTAL	\$25,161.37
FIRE PROTECTION CONTRACTS	\$0.00
GARBAGE AND TRASH COLLECTION FEES	\$11,663.55
CABLE TV RECEIPTS	\$330.35
Total for: CHARGES FOR SERVICES	\$11,993.90
INTEREST EARNED	\$278.90
Total for: MISCELLANEOUS	\$278.90
REFUNDS-OTHER	\$15.00
Total for: OTHER FINANCING SOURCES	\$15.00
TOTAL RECEIPTS FOR GENERAL	\$58,263.76
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$7,258.45
Total for: INTERGOVERNMENTAL	\$7,258.45
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$7,258.45
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,495.77
Total for: INTERGOVERNMENTAL	\$1,495.77
TRANSFER OF FUNDS-OTHER	\$4,074.44
Total for: OTHER FINANCING SOURCES	\$4,074.44
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$5,570.21
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$1,733.48
Total for: INTERGOVERNMENTAL	\$1,733.48
TOTAL RECEIPTS FOR RIVERBOAT	\$1,733.48
Fund: <u>RAINY DAY</u>	

<u>Title</u>	<u>Amount</u>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$0.00
CEDIT INTERGOVERNMENTAL	\$0.00
Total for: INTERGOVERNMENTAL	\$0.00
TOTAL RECEIPTS FOR RAINY DAY	\$0.00
Fund: <u>LEVY EXCESS</u>	
TRANSFER OF FUNDS-OTHER	\$1,187.47
Total for: OTHER FINANCING SOURCES	\$1,187.47
TOTAL RECEIPTS FOR LEVY EXCESS	\$1,187.47
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$1,629.51
Total for: TAXES	\$1,629.51
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$270.60
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$173.10
Total for: INTERGOVERNMENTAL	\$443.70
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$2,073.21
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$811.05
Total for: INTERGOVERNMENTAL	\$811.05
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$811.05
Fund: <u>CEDIT CAPITAL PROJECTS</u>	
CEDIT INTERGOVERNMENTAL	\$5,332.16
Total for: INTERGOVERNMENTAL	\$5,332.16
TOTAL RECEIPTS FOR CEDIT CAPITAL PROJECTS	\$5,332.16
Total Receipts:	\$82,229.79

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

ID: 90-3-940 PAGE: 1
COUNTY: WELLS COUNTY
UNIT NAME: UNIONDALE CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	SUPPLIES	\$2,602.98
	OTHER SERVICES AND CHARGES	\$2,989.28
	TOTAL	\$5,592.26

Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$8,082.00
	TOTAL	\$8,082.00

Fund:	CUMULATIVE CAPITAL DEVELOPMENT	
	CAPITAL OUTLAY	\$2,828.59
	TRANSFER OF FUNDS	\$77.00
	TOTAL	\$2,905.59

Fund:	CUMULATIVE CAPITAL IMPROVEMENT	
	OTHER DISBURSEMENTS	\$829.42
	TOTAL	\$829.42

Fund:	CEDIT CAPITAL PROJECTS	
	CAPITAL OUTLAY	\$3,051.90
	TOTAL	\$3,051.90

TOTAL DISBURSEMENTS:		\$20,461.17
-----------------------------	--	--------------------

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

ID: 90-3-940 PAGE: 1
COUNTY: WELLS COUNTY
UNIT NAME: UNIONDALE CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$8,485.00
	SUPPLIES	\$1,677.00
	OTHER SERVICES AND CHARGES	\$42,410.50
	CAPITAL OUTLAY	\$12,446.97
	TRANSFER OF FUNDS	\$5,184.91
	TOTAL	\$70,204.38
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$8,485.00
	SUPPLIES	\$1,677.00
	OTHER SERVICES AND CHARGES	\$42,410.50
	CAPITAL OUTLAY	\$12,446.97
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$5,184.91
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$70,204.38

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	\$36,000.00
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$317.28
	Expense Category Total:		\$36,317.28
	Fund Total:		\$36,317.28
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$61,737.25
			\$61,737.25
	Expense Category Total:		\$61,737.25
	Fund Total:		\$62,054.53
	GENERAL CATEGORIES	INTEREST EARNED	\$317.28
			\$317.28
	Expense Category Total:		\$62,054.53
	Fund Total:		\$62,054.53
Total REVENUES:			\$98,371.81

EXPENDITURES

WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$11,137.50
			\$11,137.50
	Expense Category Total:		\$11,137.50
	Fund Total:		\$36,137.50
	GENERAL CATEGORIES	BONDS RETIRED (PRINCIPAL ONLY)	\$25,000.00
			\$25,000.00
	Expense Category Total:		\$25,000.00
	Fund Total:		\$36,137.50
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$2,500.00
	GENERAL CATEGORIES	SLUDGE REMOVAL EXPENSE	\$1,360.00
	GENERAL CATEGORIES	PURCHASED POWER	\$2,099.52
	GENERAL CATEGORIES	CHEMICALS	\$920.00
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$4,196.05
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING	\$90.27
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$700.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$10,500.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$161.78
	GENERAL CATEGORIES	BAD DEBT EXPENSE	\$0.00
			\$22,527.62
	Expense Category Total:		\$22,527.62
	Fund Total:		\$58,844.90
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$36,317.28
			\$36,317.28
	Expense Category Total:		\$36,317.28
	Fund Total:		\$58,844.90
Total EXPENDITURES:			\$94,982.40

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS COUNTY

PAGE: 1

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

<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>
							\$0.00
Total Cash and Investments:							\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNIONDALE CIVIL TOWN
COUNTY: WELLS COUNTY

ID: 90-3-940

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: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

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

COUNTY: WELLS COUNTY
UNIT NAME: UNIONDALE CIVIL TOWN

ID: 90-3-940
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: UNIONDALE CIVIL TOWN

ID: 90-3-940

COUNTY: WELLS 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------