

FEDERAL IDENTIFICATION NUMBER:
35-6001179

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

UNIT NAME:
ROCHESTER CIVIL CITY

COUNTY:
FULTON COUNTY

ID: 25-3-440
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- 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: CARLA SMITH

ADDRESS: PO BOX 110
320 MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 223-2510

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: ROCHESTER

ZIP: 46975-0000

*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 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
1000 GENERAL	\$1,025,319.64	\$5,364,150.90	\$5,006,722.23	\$1,382,748.31	\$0.00	\$1,382,748.31
Total by Fund Type:	\$1,025,319.64	\$5,364,150.90	\$5,006,722.23	\$1,382,748.31	\$0.00	\$1,382,748.31
FUND TYPE: SPECIAL REVENUE						
1710 CRIME CONTROL	\$214.60	\$0.00	\$208.04	\$6.56	\$0.00	\$6.56
1104 CRIMINAL JUSTICE - FEDERAL	\$814.21	\$1,350.00	\$1,350.00	\$814.21	\$0.00	\$814.21
4040 DRAINAGE MAINTENANCE	\$42,911.06	\$6,813.98	\$300.00	\$49,425.04	\$0.00	\$49,425.04
1717 DRUG ENFORCEMENT/EDUCATION	\$95,762.73	\$177,278.89	\$215,051.15	\$57,990.47	\$0.00	\$57,990.47
1105 DRUG FREE COMMUNITY	\$1,250.00	\$0.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00
4270 ECONOMIC DEVELOPMENT OPERATING	\$452.76	\$0.00	\$0.00	\$452.76	\$0.00	\$452.76
1210 FEDERAL GRANTS # 9	\$0.00	\$17,225.00	\$17,225.00	\$0.00	\$0.00	\$0.00
2052 GOVERNMENT BUILDING	\$2,069.79	\$289.04	\$289.04	\$2,069.79	\$0.00	\$2,069.79
1300 HOUSING AUTHORITY	\$2,891.25	\$1,200.00	\$0.00	\$4,091.25	\$0.00	\$4,091.25
1715 LAW ENFORCEMENT CONTINUING ED	\$6,373.85	\$4,417.45	\$2,000.00	\$8,791.30	\$0.00	\$8,791.30
2110 LOCAL ROAD AND STREET	\$24,029.42	\$24,722.21	\$30,391.10	\$18,360.53	\$0.00	\$18,360.53
2010 MOTOR VEHICLE HIGHWAY	\$584,759.41	\$1,387,231.10	\$1,388,110.00	\$583,880.51	\$0.00	\$583,880.51
1618 NONREVERTING (SPECIAL)	\$129,555.19	\$102,444.55	\$28,697.97	\$203,301.77	\$0.00	\$203,301.77
1103 OPERATION PULLOVER	\$1,117.99	\$8,593.12	\$9,690.27	\$20.84	\$0.00	\$20.84
1518 PARK NONREVERTING OPERATING	\$18,780.02	\$3,975.00	\$22,612.50	\$142.52	\$0.00	\$142.52
1515 PARKS AND RECREATION	\$209,332.15	\$542,242.54	\$511,835.39	\$239,739.30	\$0.00	\$239,739.30
2670 PLANNING AND ZONING	\$27,155.72	\$0.00	\$0.00	\$27,155.72	\$0.00	\$27,155.72
1230 RAINY DAY	\$754,429.99	\$3,630,203.87	\$3,851,271.70	\$533,362.16	\$0.00	\$533,362.16
2140 RIVERBOAT	\$121,549.39	\$461,274.83	\$439,257.01	\$143,567.21	\$0.00	\$143,567.21
4250 SPECIAL REVENUE - OTHER	\$135,073.57	\$11,717.38	\$22,673.80	\$124,117.15	\$0.00	\$124,117.15
1303 STATE GRANT # 5	\$99,103.14	\$0.00	\$0.00	\$99,103.14	\$0.00	\$99,103.14
STATE GRANT # 6	\$28,277.00	\$0.00	\$0.00	\$28,277.00	\$0.00	\$28,277.00

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u> Section I	<u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2008</u>	<u>2008</u> <u>Receipts</u>	<u>2008</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2008</u>	<u>Investments</u> <u>at 12/31/2008</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2008</u>
Total by Fund Type:	\$2,285,903.24	\$6,380,978.96	\$6,540,962.97	\$2,125,919.23	\$0.00	\$2,125,919.23
FUND TYPE: DEBT SERVICE						
2051 BOND, GENERAL (SINKING)	\$13,138.38	\$56,021.78	\$56,642.50	\$12,517.66	\$0.00	\$12,517.66
4150 DEBT SERVICE - OTHER	\$726.67	\$6,813.98	\$7,501.93	\$38.72	\$0.00	\$38.72
1630 PARK BOND (SINKING)	\$42,084.34	\$85,536.26	\$124,375.68	\$3,244.92	\$0.00	\$3,244.92
Total by Fund Type:	\$55,949.39	\$148,372.02	\$188,520.11	\$15,801.30	\$0.00	\$15,801.30
FUND TYPE: CAPITAL PROJECTS						
2560 CUMULATIVE CAPITAL DEVELOPMENT	\$168,170.51	\$319,277.98	\$308,140.41	\$179,308.08	\$0.00	\$179,308.08
2050 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$205,547.37	\$20,858.60	\$81,378.90	\$145,027.07	\$0.00	\$145,027.07
Total by Fund Type:	\$373,717.88	\$340,136.58	\$389,519.31	\$324,335.15	\$0.00	\$324,335.15
FUND TYPE: PENSION TRUST						
3140 FIRE PENSION	\$154,514.55	\$218,894.51	\$187,883.03	\$185,526.03	\$0.00	\$185,526.03
3040 POLICE PENSION	\$81,650.54	\$151,312.25	\$114,830.98	\$118,131.81	\$0.00	\$118,131.81
Total by Fund Type:	\$236,165.09	\$370,206.76	\$302,714.01	\$303,657.84	\$0.00	\$303,657.84
FUND TYPE: AGENCY						
5010 PAYROLL	\$29,061.65	\$2,257,787.70	\$2,258,706.59	\$28,142.76	\$0.00	\$28,142.76
5015 PAYROLL WITHHOLDINGS-OTHER	\$17,322.81	\$553,255.42	\$555,864.81	\$14,713.42	\$0.00	\$14,713.42
Total by Fund Type:	\$46,384.46	\$2,811,043.12	\$2,814,571.40	\$42,856.18	\$0.00	\$42,856.18

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROCHESTER CIVIL CITY

ID: 25-3-440

CASH UNITS ONLY

COUNTY: FULTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 3

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$4,023,439.70	\$15,414,888.34	\$15,243,010.03	\$4,195,318.01	\$0.00	\$4,195,318.01
Section II						
Less:						
Investment Sales		\$7,782,000.00				
Investment Purchases			\$7,782,000.00			
Transfers In		\$636,136.14				
Transfers Out			\$638,745.53			
Net Receipts and Disbursements		\$6,996,752.20	\$6,822,264.50			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
7000 WASTEWATER UTIL-BOND AND INTEREST	\$638,343.76	\$1,210,558.30	\$1,248,895.00	\$600,007.06	\$0.00	\$600,007.06
7000 WASTEWATER UTILITY-DEPREC/IMPROVE	\$293,705.69	\$1,677,947.91	\$945,597.65	\$1,026,055.95	\$0.00	\$1,026,055.95
7000 WASTEWATER UTILITY-OPERATING	\$864,665.89	\$2,219,024.45	\$2,686,298.69	\$397,391.65	\$0.00	\$397,391.65
8000 WATER UTILITY-BOND AND INTEREST	\$357,518.81	\$1,152,776.76	\$1,150,250.00	\$360,045.57	\$0.00	\$360,045.57
8000 WATER UTILITY-CUSTOMER DEPOSIT	\$29,348.18	\$13,120.00	\$11,085.00	\$31,383.18	\$0.00	\$31,383.18
8000 WATER UTILITY-DEPRECIATION/IMPROVE	\$525,706.90	\$1,118,262.45	\$1,044,794.13	\$599,175.22	\$0.00	\$599,175.22
8000 WATER UTILITY-OPERATING	\$366,011.69	\$1,250,632.26	\$1,454,177.01	\$162,466.94	\$0.00	\$162,466.94
Total by Fund Type:	\$3,075,300.92	\$8,642,322.13	\$8,541,097.48	\$3,176,525.57	\$0.00	\$3,176,525.57
Subtotal All Funds:	\$3,075,300.92	\$8,642,322.13	\$8,541,097.48	\$3,176,525.57	\$0.00	\$3,176,525.57

Section II

Less:

Investment Sales	\$4,653,700.00					
Investment Purchases			\$4,653,700.00			
Transfers In	\$1,383,985.70					
Transfers Out			\$1,383,985.70			
Net Receipts and Disbursements		\$2,604,636.43	\$2,503,411.78			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: ROCHESTER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1000 GENERAL</u>	
310500	GENERAL PROPERTY TAXES	\$1,225,959.53
	Total for: TAXES	\$1,225,959.53
321000	BUILDING AND PLANNING PERMITS	\$8,603.00
332500	ELECTRICAL PERMITS	\$305.25
	Total for: LICENSES AND PERMITS	\$8,908.25
313000	ABC EXCISE TAX DISTRIBUTION	\$4,207.50
313500	LIQUOR GALLONAGE TAX DISTRIBUTION	\$12,981.31
314500	CIGARETTE TAX DISTR-GENERAL FUND	\$5,688.71
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$11,334.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$142,891.11
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$7,021.30
312000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$530,216.00
312500	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$83,834.00
	Total for: INTERGOVERNMENTAL	\$798,173.93
334000	FIRE PROTECTION CONTRACTS	\$393,993.15
337000	POLICE REPORTS	\$479.60
335000	RENTAL OF PROPERTY (RECREATION)	\$17,899.92
315600	CONTRACTUAL SERVICES	\$2,653.56
336000	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$56,999.88
333000	CABLE TV RECEIPTS	\$43,677.60
	Total for: CHARGES FOR SERVICES	\$515,703.71
337500	FINES AND FEES-OTHER	\$321.89
	Total for: FINES, FORFEITURES, AND FEES	\$321.89
355500	INTEREST EARNED	\$30,050.48
330500	MISCELLANEOUS REVENUE-OTHER	\$4,654.82
	Total for: MISCELLANEOUS	\$34,705.30
310500	TRANSFER OF FUNDS-OTHER	\$2,880.72
357000	NET PROCEEDS FROM BORROWINGS	\$191,649.00
357500	INSURANCE REIMBURSEMENTS	\$5,848.57
300001	SALE OF INVESTMENTS	\$2,580,000.00
	Total for: OTHER FINANCING SOURCES	\$2,780,378.29
	TOTAL RECEIPTS FOR 1000 GENERAL	\$5,364,150.90
Fund:	<u>2010 MOTOR VEHICLE HIGHWAY</u>	
310500	GENERAL PROPERTY TAXES	\$401,596.35
	Total for: TAXES	\$401,596.35
315000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$171,299.51
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,716.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$48,512.09

UNIT NAME: ROCHESTER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>2010 MOTOR VEHICLE HIGHWAY</u>	
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,302.22
	Total for: INTERGOVERNMENTAL	\$225,829.82
356000	MOWING WEEDS	\$360.44
315600	SWEEPING STREETS	\$3,868.22
	Total for: CHARGES FOR SERVICES	\$4,228.66
355500	INTEREST EARNED	\$1,716.63
330500	MISCELLANEOUS REVENUE-OTHER	\$2,534.65
	Total for: MISCELLANEOUS	\$4,251.28
357500	INSURANCE REIMBURSEMENTS	\$1,324.99
300001	SALE OF INVESTMENTS	\$750,000.00
	Total for: OTHER FINANCING SOURCES	\$751,324.99
	TOTAL RECEIPTS FOR 2010 MOTOR VEHICLE HIGHWAY	\$1,387,231.10
Fund:	<u>2110 LOCAL ROAD AND STREET</u>	
315700	LOCAL ROAD AND STREET DISTRIBUTION	\$24,722.21
	Total for: INTERGOVERNMENTAL	\$24,722.21
	TOTAL RECEIPTS FOR 2110 LOCAL ROAD AND STREET	\$24,722.21
Fund:	<u>1518 PARK NONREVERTING OPERATING</u>	
335000	RENTAL OF PROPERTY (RECREATION)	\$300.00
	Total for: CHARGES FOR SERVICES	\$300.00
356000	CONTRIBUTIONS AND DONATIONS	\$100.00
356400	MISCELLANEOUS REVENUE-OTHER	\$3,575.00
	Total for: MISCELLANEOUS	\$3,675.00
	TOTAL RECEIPTS FOR 1518 PARK NONREVERTING OPERATING	\$3,975.00
Fund:	<u>1300 HOUSING AUTHORITY</u>	
315011	MISCELLANEOUS REVENUE-OTHER	\$1,200.00
	Total for: MISCELLANEOUS	\$1,200.00
	TOTAL RECEIPTS FOR 1300 HOUSING AUTHORITY	\$1,200.00
Fund:	<u>1715 LAW ENFORCEMENT CONTINUING ED</u>	
330800	GUN PERMITS	\$2,370.00
	Total for: LICENSES AND PERMITS	\$2,370.00
330700	MISCELLANEOUS REVENUE-OTHER	\$2,045.00
330500	MISCELLANEOUS REVENUE-OTHER	\$2.45
	Total for: MISCELLANEOUS	\$2,047.45
	TOTAL RECEIPTS FOR 1715 LAW ENFORCEMENT CONTINUING ED	\$4,417.45

UNIT NAME: ROCHESTER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>2140 RIVERBOAT</u>		
355500	INTEREST EARNED	\$1,039.41
310500	MISCELLANEOUS REVENUE-OTHER	\$40,235.42
	Total for: MISCELLANEOUS	\$41,274.83
300001	SALE OF INVESTMENTS	\$420,000.00
	Total for: OTHER FINANCING SOURCES	\$420,000.00
TOTAL RECEIPTS FOR 2140 RIVERBOAT		\$461,274.83
Fund: <u>1717 DRUG ENFORCEMENT/EDUCATION</u>		
355500	INTEREST EARNED	\$434.39
	Total for: MISCELLANEOUS	\$434.39
300001	SALE OF INVESTMENTS	\$172,000.00
356500	REIMBURSEMENTS-OTHER	\$4,844.50
	Total for: OTHER FINANCING SOURCES	\$176,844.50
TOTAL RECEIPTS FOR 1717 DRUG ENFORCEMENT/EDUCATION		\$177,278.89
Fund: <u>4040 DRAINAGE MAINTENANCE</u>		
310500	GENERAL PROPERTY TAXES	\$6,191.66
	Total for: TAXES	\$6,191.66
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$56.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$531.94
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$34.38
	Total for: INTERGOVERNMENTAL	\$622.32
TOTAL RECEIPTS FOR 4040 DRAINAGE MAINTENANCE		\$6,813.98
Fund: <u>1515 PARKS AND RECREATION</u>		
310500	GENERAL PROPERTY TAXES	\$289,138.14
	Total for: TAXES	\$289,138.14
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,650.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$31,727.54
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,641.16
	Total for: INTERGOVERNMENTAL	\$36,018.70
338500	SWIMMING POOL RECEIPTS	\$25,152.40
338000	GOLF COURSE RECEIPTS	\$180,209.53
335000	RENTAL OF PROPERTY (RECREATION)	\$3,300.00
	Total for: CHARGES FOR SERVICES	\$208,661.93
357000	FINES AND FEES-OTHER	\$27.50
	Total for: FINES, FORFEITURES, AND FEES	\$27.50
330500	CONTRIBUTIONS AND DONATIONS	\$402.00
338010	MISCELLANEOUS REVENUE-OTHER	\$7,994.27

UNIT NAME: ROCHESTER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	Total for: MISCELLANEOUS	\$8,396.27
	TOTAL RECEIPTS FOR 1515 PARKS AND RECREATION	\$542,242.54
Fund:	<u>1104 CRIMINAL JUSTICE - FEDERAL</u>	
330500	REIMBURSEMENTS-OTHER	\$1,350.00
	Total for: OTHER FINANCING SOURCES	\$1,350.00
	TOTAL RECEIPTS FOR 1104 CRIMINAL JUSTICE - FEDERAL	\$1,350.00
Fund:	<u>2052 GOVERNMENT BUILDING</u>	
330500	GENERAL PROPERTY TAXES	\$289.04
	Total for: TAXES	\$289.04
	TOTAL RECEIPTS FOR 2052 GOVERNMENT BUILDING	\$289.04
Fund:	<u>1618 NONREVERTING (SPECIAL)</u>	
338500	GOLF COURSE RECEIPTS	\$93,128.33
	Total for: CHARGES FOR SERVICES	\$93,128.33
334000	MISCELLANEOUS REVENUE-OTHER	\$9,316.22
	Total for: MISCELLANEOUS	\$9,316.22
	TOTAL RECEIPTS FOR 1618 NONREVERTING (SPECIAL)	\$102,444.55
Fund:	<u>1230 RAINY DAY</u>	
355500	INTEREST EARNED	\$8,027.61
330500	MISCELLANEOUS REVENUE-OTHER	\$92,176.26
	Total for: MISCELLANEOUS	\$100,203.87
310500	TRANSFER OF FUNDS-OTHER	\$80,000.00
300001	SALE OF INVESTMENTS	\$3,450,000.00
	Total for: OTHER FINANCING SOURCES	\$3,530,000.00
	TOTAL RECEIPTS FOR 1230 RAINY DAY	\$3,630,203.87
Fund:	<u>1210 FEDERAL GRANTS # 9</u>	
330500	SPECIAL ASSESSMENTS-OTHER	\$17,225.00
	Total for: SPECIAL ASSESSMENTS	\$17,225.00
	TOTAL RECEIPTS FOR 1210 FEDERAL GRANTS # 9	\$17,225.00
Fund:	<u>1103 OPERATION PULLOVER</u>	
314550	STATE GRANTS-OTHER	\$8,593.12
	Total for: INTERGOVERNMENTAL	\$8,593.12
	TOTAL RECEIPTS FOR 1103 OPERATION PULLOVER	\$8,593.12
Fund:	<u>4250 SPECIAL REVENUE - OTHER</u>	

UNIT NAME: ROCHESTER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>4250 SPECIAL REVENUE - OTHER</u>	
356500	SPECIAL ASSESSMENTS-OTHER	\$11,717.38
	Total for: SPECIAL ASSESSMENTS	\$11,717.38
TOTAL RECEIPTS FOR 4250 SPECIAL REVENUE - OTHER		\$11,717.38
Fund:	<u>2051 BOND, GENERAL (SINKING)</u>	
310500	GENERAL PROPERTY TAXES	\$49,548.89
	Total for: TAXES	\$49,548.89
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$456.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,734.13
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$282.76
	Total for: INTERGOVERNMENTAL	\$6,472.89
TOTAL RECEIPTS FOR 2051 BOND, GENERAL (SINKING)		\$56,021.78
Fund:	<u>1630 PARK BOND (SINKING)</u>	
310500	GENERAL PROPERTY TAXES	\$36,974.15
	Total for: TAXES	\$36,974.15
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$330.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,585.66
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$204.42
	Total for: INTERGOVERNMENTAL	\$6,120.08
355500	INTEREST EARNED	\$442.03
	Total for: MISCELLANEOUS	\$442.03
400001	SALE OF INVESTMENTS	\$42,000.00
	Total for: OTHER FINANCING SOURCES	\$42,000.00
TOTAL RECEIPTS FOR 1630 PARK BOND (SINKING)		\$85,536.26
Fund:	<u>4150 DEBT SERVICE - OTHER</u>	
310500	GENERAL PROPERTY TAXES	\$5,978.73
	Total for: TAXES	\$5,978.73
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$56.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$744.87
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$34.38
	Total for: INTERGOVERNMENTAL	\$835.25
TOTAL RECEIPTS FOR 4150 DEBT SERVICE - OTHER		\$6,813.98
Fund:	<u>2050 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
314500	CIGARETTE TAX DISTR-CCI FUND	\$20,858.60
	Total for: INTERGOVERNMENTAL	\$20,858.60

UNIT NAME: ROCHESTER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 2050 CUMULATIVE CAPL IMPRV CIGARETTE TAX		\$20,858.60
Fund: <u>2560 CUMULATIVE CAPITAL DEVELOPMENT</u>		
310500	GENERAL PROPERTY TAXES	\$129,797.74
	Total for: TAXES	\$129,797.74
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,196.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,133.44
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$741.30
	Total for: INTERGOVERNMENTAL	\$17,070.74
355500	INTEREST EARNED	\$909.50
3305	MISCELLANEOUS REVENUE-OTHER	\$3,500.00
	Total for: MISCELLANEOUS	\$4,409.50
300001	SALE OF INVESTMENTS	\$168,000.00
	Total for: OTHER FINANCING SOURCES	\$168,000.00
TOTAL RECEIPTS FOR 2560 CUMULATIVE CAPITAL DEVELOPMENT		\$319,277.98
Fund: <u>3040 POLICE PENSION</u>		
310500	GENERAL PROPERTY TAXES	\$46,707.01
	Total for: TAXES	\$46,707.01
356000	CIGARETTE TAX DISTR-POLICE PENSION FUND	\$33,112.26
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$423.00
311500	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,467.14
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$261.74
	Total for: INTERGOVERNMENTAL	\$38,264.14
355500	INTEREST EARNED	\$684.10
330500	PLAN MEMBERS CONTRIBUTIONS	\$657.00
	Total for: MISCELLANEOUS	\$1,341.10
300001	SALE OF INVESTMENTS	\$65,000.00
	Total for: OTHER FINANCING SOURCES	\$65,000.00
TOTAL RECEIPTS FOR 3040 POLICE PENSION		\$151,312.25
Fund: <u>3140 FIRE PENSION</u>		
310500	GENERAL PROPERTY TAXES	\$35,535.29
	Total for: TAXES	\$35,535.29
356000	CIGARETTE TAX DISTR-POLICE PENSION FUND	\$41,664.25
311000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$333.00
315000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,806.37
312400	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$206.34
	Total for: INTERGOVERNMENTAL	\$47,009.96
355500	INTEREST EARNED	\$1,349.26

UNIT NAME: ROCHESTER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>3140 FIRE PENSION</u>	
	Total for: MISCELLANEOUS	\$1,349.26
300001	SALE OF INVESTMENTS	\$135,000.00
	Total for: OTHER FINANCING SOURCES	\$135,000.00
	TOTAL RECEIPTS FOR 3140 FIRE PENSION	\$218,894.51
Fund:	<u>5010 PAYROLL</u>	
300000	AGENCY FUND ADDITIONS	\$2,257,787.70
	Total for: OTHER FINANCING SOURCES	\$2,257,787.70
	TOTAL RECEIPTS FOR 5010 PAYROLL	\$2,257,787.70
Fund:	<u>5015 PAYROLL WITHHOLDINGS-OTHER</u>	
330500	TRANSFER OF FUNDS-OTHER	\$553,255.42
	Total for: OTHER FINANCING SOURCES	\$553,255.42
	TOTAL RECEIPTS FOR 5015 PAYROLL WITHHOLDINGS-OTHER	\$553,255.42
	Total Receipts:	\$15,414,888.34

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 25-3-440 PAGE: 1

COUNTY: FULTON COUNTY
UNIT NAME: ROCHESTER CIVIL CITY

Fund:	2010 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$286,945.96
	SUPPLIES		\$95,076.22
	OTHER SERVICES AND CHARGES		\$174,492.82
	CAPITAL OUTLAY		\$81,595.00
	PURCHASE OF INVESTMENTS		\$750,000.00
	TOTAL		\$1,388,110.00

Fund:	2110 LOCAL ROAD AND STREET		
	SUPPLIES		\$10,391.10
	OTHER SERVICES AND CHARGES		\$20,000.00
	TOTAL		\$30,391.10

Fund:	1518 PARK NONREVERTING OPERATING		
	PERSONAL SERVICES		\$2,251.18
	SUPPLIES		\$3,774.89
	OTHER SERVICES AND CHARGES		\$16,586.43
	TOTAL		\$22,612.50

Fund:	1710 CRIME CONTROL		
	OTHER SERVICES AND CHARGES		\$208.04
	TOTAL		\$208.04

Fund:	1715 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$2,000.00
	TOTAL		\$2,000.00

Fund:	2140 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$19,257.01
	PURCHASE OF INVESTMENTS		\$420,000.00
	TOTAL		\$439,257.01

Fund:	1717 DRUG ENFORCEMENT/EDUCATION		
	OTHER SERVICES AND CHARGES		\$43,051.15
	PURCHASE OF INVESTMENTS		\$172,000.00
	TOTAL		\$215,051.15

Fund:	4040 DRAINAGE MAINTENANCE		
	SUPPLIES		\$300.00
	TOTAL		\$300.00

Fund:	1515 PARKS AND RECREATION		
	PERSONAL SERVICES		\$250,587.14
	SUPPLIES		\$117,306.77
	OTHER SERVICES AND CHARGES		\$102,707.05
	CAPITAL OUTLAY		\$32,231.00
	OTHER DISBURSEMENTS		\$9,003.43
	TOTAL		\$511,835.39

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 25-3-440 PAGE: 2

COUNTY: FULTON COUNTY
 UNIT NAME: ROCHESTER CIVIL CITY

Fund:	1104 CRIMINAL JUSTICE - FEDERAL		
	OTHER SERVICES AND CHARGES		\$1,350.00
	TOTAL		\$1,350.00
Fund:	2052 GOVERNMENT BUILDING		
	TRANSFER OF FUNDS		\$289.04
	TOTAL		\$289.04
Fund:	1618 NONREVERTING (SPECIAL)		
	OTHER SERVICES AND CHARGES		\$23,387.97
	CAPITAL OUTLAY		\$5,310.00
	TOTAL		\$28,697.97
Fund:	1230 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$1,000.00
	CAPITAL OUTLAY		\$400,271.70
	PURCHASE OF INVESTMENTS		\$3,450,000.00
	TOTAL		\$3,851,271.70
Fund:	1210 FEDERAL GRANTS # 9		
	OTHER DISBURSEMENTS		\$17,225.00
	TOTAL		\$17,225.00
Fund:	1103 OPERATION PULLOVER		
	PERSONAL SERVICES		\$4,439.45
	OTHER SERVICES AND CHARGES		\$5,250.82
	TOTAL		\$9,690.27
Fund:	4250 SPECIAL REVENUE - OTHER		
	OTHER SERVICES AND CHARGES		\$22,673.80
	TOTAL		\$22,673.80
Fund:	2051 BOND, GENERAL (SINKING)		
	OTHER SERVICES AND CHARGES		\$56,642.50
	TOTAL		\$56,642.50
Fund:	1630 PARK BOND (SINKING)		
	OTHER SERVICES AND CHARGES		\$79,784.00
	TRANSFER OF FUNDS		\$2,591.68
	PURCHASE OF INVESTMENTS		\$42,000.00
	TOTAL		\$124,375.68
Fund:	4150 DEBT SERVICE - OTHER		
	OTHER SERVICES AND CHARGES		\$7,501.93
	TOTAL		\$7,501.93
Fund:	2050 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	CAPITAL OUTLAY		\$81,378.90

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 25-3-440 PAGE: 3

COUNTY: FULTON COUNTY
UNIT NAME: ROCHESTER CIVIL CITY

TOTAL		\$81,378.90
<hr/>		
Fund: 2560 CUMULATIVE CAPITAL DEVELOPMENT		
OTHER SERVICES AND CHARGES		\$8,337.70
CAPITAL OUTLAY		\$131,802.71
PURCHASE OF INVESTMENTS		\$168,000.00
TOTAL		\$308,140.41
<hr/>		
Fund: 3040 POLICE PENSION		
PERSONAL SERVICES		\$49,730.98
OTHER SERVICES AND CHARGES		\$100.00
PURCHASE OF INVESTMENTS		\$65,000.00
TOTAL		\$114,830.98
<hr/>		
Fund: 3140 FIRE PENSION		
PERSONAL SERVICES		\$40,606.48
OTHER SERVICES AND CHARGES		\$100.00
OTHER DISBURSEMENTS		\$12,176.55
PURCHASE OF INVESTMENTS		\$135,000.00
TOTAL		\$187,883.03
<hr/>		
Fund: 5010 PAYROLL		
PERSONAL SERVICES		\$2,258,706.59
TOTAL		\$2,258,706.59
<hr/>		
Fund: 5015 PAYROLL WITHHOLDINGS-OTHER		
TRANSFER OF FUNDS		\$555,864.81
TOTAL		\$555,864.81
<hr/>		
TOTAL DISBURSEMENTS:		\$10,236,287.80

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 25-3-440 PAGE: 1
COUNTY: FULTON COUNTY
UNIT NAME: ROCHESTER CIVIL CITY

Fund:	1000 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$83,825.53
	SUPPLIES		\$2,581.53
	OTHER SERVICES AND CHARGES		\$7,027.73
TOTAL			\$93,434.79
<hr/>			
Dept:	MAYOR		
	PERSONAL SERVICES		\$31,078.40
	SUPPLIES		\$600.55
	OTHER SERVICES AND CHARGES		\$7,086.99
TOTAL			\$38,765.94
<hr/>			
Dept:	CITY COUNCIL/TOWN BOARD		
	PERSONAL SERVICES		\$13,705.17
	OTHER SERVICES AND CHARGES		\$185,420.66
TOTAL			\$199,125.83
<hr/>			
Dept:	BOARD OF PUBLIC WORKS		
	PERSONAL SERVICES		\$17,091.53
	SUPPLIES		\$3,000.09
	OTHER SERVICES AND CHARGES		\$68,125.92
	OTHER DISBURSEMENTS		\$140.00
TOTAL			\$88,357.54
<hr/>			
Dept:	PLANNING COMMISSION		
	PERSONAL SERVICES		\$36,466.85
	SUPPLIES		\$1,054.59
	OTHER SERVICES AND CHARGES		\$4,732.32
TOTAL			\$42,253.76
<hr/>			
Dept:	CITY/TOWN HALL		
	SUPPLIES		\$591.21
	OTHER SERVICES AND CHARGES		\$32,222.00
TOTAL			\$32,813.21
<hr/>			
Dept:	LAW DEPARTMENT		
	SUPPLIES		\$3,600.00
TOTAL			\$3,600.00
<hr/>			
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$458,855.59
	SUPPLIES		\$30,062.35
	OTHER SERVICES AND CHARGES		\$182,350.47
	CAPITAL OUTLAY		\$4,521.90
TOTAL			\$675,790.31
<hr/>			
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$996,278.58
	SUPPLIES		\$50,472.48
	OTHER SERVICES AND CHARGES		\$117,896.95
	CAPITAL OUTLAY		\$5,755.64
TOTAL			\$1,170,403.65

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 25-3-440 PAGE: 2

COUNTY: FULTON COUNTY
UNIT NAME: ROCHESTER CIVIL CITY

Dept: GENERAL EXPENDITURES, OTHER	
OTHER DISBURSEMENTS	\$2,177.20
TRANSFER OF FUNDS	\$80,000.00
PURCHASE OF INVESTMENTS	\$2,580,000.00
TOTAL	\$2,662,177.20

BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$1,637,301.65
SUPPLIES	\$91,962.80
OTHER SERVICES AND CHARGES	\$604,863.04
CAPITAL OUTLAY	\$10,277.54
OTHER DISBURSEMENTS	\$2,317.20
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL	\$5,006,722.23
----------------------	-----------------------

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
8000 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	324252 FIRE PROTECTION-PUBLIC	\$100,020.83
	GENERAL CATEGORIES	324350 MISC. SERVICE REVENUES	\$1,076,015.48
	GENERAL CATEGORIES		\$74,595.95
	Fund Total:		\$1,250,632.26
8000 WATER UTILITY-BOND AND INTEREST	GENERAL CATEGORIES		\$2,526.72
	GENERAL CATEGORIES		\$250,250.04
	GENERAL CATEGORIES	300002 SALE OF INVESTMENTS	\$900,000.00
	Fund Total:		\$1,152,776.76
8000 WATER UTILITY-DEPRECIATION/IMPROVE	GENERAL CATEGORIES		\$2,562.45
	GENERAL CATEGORIES		\$72,000.00
	GENERAL CATEGORIES	300001 SALE OF INVESTMENTS	\$1,043,700.00
	Fund Total:		\$1,118,262.45
8000 WATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES		\$13,120.00
	Fund Total:		\$13,120.00
7000 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	340251 METERED-COMMERICAL	\$1,187,322.08
	GENERAL CATEGORIES	340252 METERED-INDUSTRIAL	\$63,225.97
	GENERAL CATEGORIES		\$2,859.84
	GENERAL CATEGORIES	340254 OTHER REVENUE	\$56,699.53
	GENERAL CATEGORIES		\$18,917.03
	GENERAL CATEGORIES	300001 SALE OF INVESTMENTS	\$890,000.00
	Fund Total:		\$2,219,024.45
7000 WASTEWATER UTIL-BOND AND INTEREST	GENERAL CATEGORIES		\$5,161.64
	GENERAL CATEGORIES		\$285,396.66
	GENERAL CATEGORIES	300003 SALE OF INVESTMENTS	\$920,000.00
	Fund Total:		\$1,210,558.30
7000 WASTEWATER UTILITY-DEPREC/IMPROVE	GENERAL CATEGORIES		\$1,608.91
	GENERAL CATEGORIES		\$72,000.00
	GENERAL CATEGORIES		\$704,339.00
	GENERAL CATEGORIES	300002 SALE OF INVESTMENTS	\$900,000.00
	Fund Total:		\$1,677,947.91
Total REVENUES:			\$8,642,322.13

EXPENDITURES

8000 WATER UTILITY-OPERATING	GENERAL CATEGORIES	405710 SALARIES AND WAGES-EMPLOYEES	\$183,088.20
	GENERAL CATEGORIES	407100 SALARIES AND WAGES-OFFICERS,	\$29,434.00

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

8000 WATER UTILITY-OPERATING	GENERAL CATEGORIES	DIRECTORS	
	GENERAL CATEGORIES	408200 EMPLOYEE PENSIONS AND BENEFITS	\$84,779.02
	GENERAL CATEGORIES	404250 CHEMICALS	\$97,112.86
	GENERAL CATEGORIES	404400 MATERIALS AND SUPPLIES	\$16,745.98
	GENERAL CATEGORIES	404270 TRANSPORTATION EXPENSE	\$2,720.46
	GENERAL CATEGORIES	406300 RENTS	\$5,499.96
	GENERAL CATEGORIES	405300 MISCELLANEOUS	\$632,734.70
	GENERAL CATEGORIES		\$322,250.04
	GENERAL CATEGORIES		\$79,811.79
	Expense Category Total:		\$1,454,177.01
	Fund Total:		\$1,454,177.01
8000 WATER UTILITY-BOND AND INTEREST	GENERAL CATEGORIES		\$210,000.00
	GENERAL CATEGORIES	494350 INTEREST PAID ON BONDS AND LOANS	\$40,250.00
	GENERAL CATEGORIES	400002 PURCHASE OF INVESTMENTS	\$900,000.00
	Expense Category Total:		\$1,150,250.00
	Fund Total:		\$1,150,250.00
8000 WATER UTILITY-DEPRECIATION/IMPROVE	GENERAL CATEGORIES	400001 PURCHASE OF INVESTMENTS	\$1,043,700.00
	GENERAL CATEGORIES	493000 OTHER DISBURSEMENTS	\$1,094.13
	Expense Category Total:		\$1,044,794.13
	Fund Total:		\$1,044,794.13
8000 WATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES		\$11,085.00
	Expense Category Total:		\$11,085.00
	Fund Total:		\$11,085.00
7000 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	431000 SALARIES AND WAGES-EMPLOYEES	\$236,273.95
	GENERAL CATEGORIES	481000 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$27,615.00
	GENERAL CATEGORIES	492000 EMPLOYEE PENSIONS AND BENEFITS	\$35,646.42
	GENERAL CATEGORIES	444000 PURCHASED WASTEWATER TREATMENT	\$923.70
	GENERAL CATEGORIES	445000 PURCHASED POWER	\$108,185.17
	GENERAL CATEGORIES	422000 MATERIALS AND SUPPLIES	\$178,649.63
	GENERAL CATEGORIES	422500 PURCHASED GAS	\$3,127.12
	GENERAL CATEGORIES	447000 TRANSPORTATION EXPENSE	\$2,053.91
	GENERAL CATEGORIES	491000 INSURANCE-OTHER	\$90,952.47
	GENERAL CATEGORIES	474000 MISCELLANEOUS	\$21,142.02
	GENERAL CATEGORIES		\$357,396.66
	GENERAL CATEGORIES		\$704,339.00
	GENERAL CATEGORIES	400001 PURCHASE OF INVESTMENTS	\$890,000.00
	GENERAL CATEGORIES	485000 OTHER DISBURSEMENTS	\$29,993.64
	Expense Category Total:		\$2,686,298.69
	Fund Total:		\$2,686,298.69

PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
7000 WASTEWATER UTIL-BOND AND INTEREST	GENERAL CATEGORIES		\$245,000.00
	GENERAL CATEGORIES	498000 INTEREST PAID ON BONDS AND LOANS	\$83,895.00
	GENERAL CATEGORIES	400003 PURCHASE OF INVESTMENTS	\$920,000.00
	Expense Category Total:		\$1,248,895.00
	Fund Total:		\$1,248,895.00
7000 WASTEWATER UTILITY-DEPREC/IMPROVE	GENERAL CATEGORIES	400002 PURCHASE OF INVESTMENTS	\$900,000.00
	GENERAL CATEGORIES	499000 OTHER DISBURSEMENTS	\$45,597.65
	Expense Category Total:		\$945,597.65
	Fund Total:		\$945,597.65
Total EXPENDITURES:			\$8,541,097.48

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

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>
		WELLS FARGO - SWEEP	010-2608642	\$0.00			\$2,946,676.80
		LAKE CITY - PAY ACCOUNTS	84611 - 84638	\$0.00			\$62,361.77
		FIRST FINANCIAL - <u>WWW</u>	5003609676/50036 17420	\$0.00			\$2,475,880.93
		WELLS FARGO - HOME GRANT	760-0036715	\$0.00			\$100,203.14
Total CASH:							\$5,585,122.64
Total Cash and Investments:							\$5,585,122.64

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WATER UTILITY BONDS	WASTEWATER UTILITY BONDS	OTHER REVENUE BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$507,000.00	\$805,000.00	\$1,765,000.00	\$0.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00	\$191,649.00
PRINCIPAL RETIRED DURING YEAR	\$112,000.00	\$210,000.00	\$245,000.00	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$395,000.00	\$595,000.00	\$1,520,000.00	\$191,649.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$23,676.50	\$40,250.00	\$83,895.00	\$0.00

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

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

LONG TERM LEASES

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$0.00
PRINCIPAL ISSUED DURING YEAR	\$144,176.62
PRINCIPAL RETIRED DURING YEAR	\$32,409.24
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$111,767.38
INTEREST PAID DURING 2008 (FULL YEAR)	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROCHESTER CIVIL CITY

ID: 25-3-440

COUNTY: FULTON COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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>
20.601	CRIMINAL JUSTICE INSTITUE	FEDERAL	\$4,465.00	1104 CRIMINAL JUSTICE - FEDERAL	\$8,593.12	\$9,690.27

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROCHESTER CIVIL CITY

ID: 25-3-440

COUNTY: FULTON COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

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 2008

COUNTY: FULTON COUNTY
 UNIT NAME: ROCHESTER CIVIL CITY

ID: 25-3-440
 PAGE: 1

	1000 GENERAL	2010 MOTOR VEHICLE HIGHWAY	1710 CRIME CONTROL	1717 DRUG ENFORCEMENT/EDUCAT ION
BALANCE, JANUARY 1	\$2,797,389.45	\$8,761,060.63	\$8,798.76	\$0.00
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$7,029.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$139,100.54	\$27,528.00	\$19,853.35	\$6,353.76
CONSTRUCTION IN PROGRESS	<u>\$799,407.41</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$945,536.95</u>	<u>\$27,528.00</u>	<u>\$19,853.35</u>	<u>\$6,353.76</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$23,175.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$23,175.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$3,742,926.40</u>	<u>\$8,765,413.63</u>	<u>\$28,652.11</u>	<u>\$6,353.76</u>

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 10 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: FULTON COUNTY
 UNIT NAME: ROCHESTER CIVIL CITY

ID: 25-3-440
 PAGE: 2

	1515 PARKS AND RECREATION	1104 CRIMINAL JUSTICE - FEDERAL	1618 NONREVERTING (SPECIAL)	1230 RAINY DAY
BALANCE, JANUARY 1	\$1,265,211.17	\$0.00	\$118,283.70	\$0.00
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$209,586.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$27,110.00	\$0.00	\$0.00	\$104,538.60
MACHINERY AND EQUIPMENT	\$0.00	\$1,350.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$27,110.00</u>	<u>\$1,350.00</u>	<u>\$0.00</u>	<u>\$314,124.60</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,292,321.17</u>	<u>\$1,350.00</u>	<u>\$118,283.70</u>	<u>\$314,124.60</u>

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 10 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: FULTON COUNTY
 UNIT NAME: ROCHESTER CIVIL CITY

ID: 25-3-440
 PAGE: 3

	4250 SPECIAL REVENUE - OTHER	2050 CUMULATIVE CAPL IMPRV CIGARETTE TAX	2560 CUMULATIVE CAPITAL DEVELOPMENT
BALANCE, JANUARY 1	\$1,280,279.53	\$109,915.67	\$817,530.38
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$81,378.90	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$134,048.40
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$81,378.90</u>	<u>\$134,048.40</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$42,290.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$42,290.00</u>
BALANCE, DECEMBER 31	<u>\$1,280,279.53</u>	<u>\$191,294.57</u>	<u>\$909,288.78</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROCHESTER CIVIL CITY

ID: 25-3-440

COUNTY: FULTON COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

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>
35-1336270	FULTON COUNTY COUNCIL ON AGING	625 PONTIAC ST	FULTON COUNTY	MINDY MARTYNOWICZ	574-223-6053	TRANSPORATION	\$7,000.00
		ROCHESTER, IN	4-6975				