

FEDERAL IDENTIFICATION NUMBER:
35-6001182

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

UNIT NAME:
ROSSVILLE CIVIL TOWN

COUNTY:
CLINTON COUNTY

ID: 12-3-563
(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 2009

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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: PATRICIA MCILRATH DATE SIGNED: _____
ADDRESS: 17 W. MAIN ST CITY: ROSSVILLE
P.O. BOX 550 EMAIL ADDRESS: ROSSVILLE@GEETEL.NET
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 379-2645 ZIP: 46065-0000

*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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$71,143.48	\$179,537.32	\$246,503.34	\$4,177.46	\$0.00	\$4,177.46
Total by Fund Type:	\$71,143.48	\$179,537.32	\$246,503.34	\$4,177.46	\$0.00	\$4,177.46
FUND TYPE: SPECIAL REVENUE						
231 FIRE PROTECTION TERRITORY	\$6,986.46	\$223,366.71	\$215,126.95	\$15,226.22	\$0.00	\$15,226.22
209 FIREARMS TRAINING	\$1,022.43	\$2,310.00	\$199.00	\$3,133.43	\$0.00	\$3,133.43
272 GRANT, MISC	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET	\$24,458.67	\$4,894.76	\$5,000.00	\$24,353.43	\$0.00	\$24,353.43
201 MOTOR VEHICLE HIGHWAY	\$88,612.20	\$68,972.44	\$94,782.44	\$62,802.20	\$0.00	\$62,802.20
274 OPERATION PULLOVER	\$0.00	\$2,155.00	\$2,150.00	\$5.00	\$0.00	\$5.00
217 PARK DONATION	\$3,735.05	\$2,575.05	\$1,319.80	\$4,990.30	\$0.00	\$4,990.30
445 POLICE DONATION	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00
273 RAINY DAY	\$50,484.92	\$3,517.53	\$0.00	\$54,002.45	\$0.00	\$54,002.45
271 RECYCLING	\$2,439.12	\$1,564.75	\$254.95	\$3,748.92	\$0.00	\$3,748.92
242 RIVERBOAT	\$39,977.35	\$9,468.41	\$0.00	\$49,445.76	\$0.00	\$49,445.76
405 SPECIAL REVENUE - OTHER	\$227.26	\$1,819.85	\$615.41	\$1,431.70	\$0.00	\$1,431.70
439 STATE GRANT	\$0.00	\$355,232.51	\$355,232.51	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$217,943.46	\$686,477.01	\$684,681.06	\$219,739.41	\$0.00	\$219,739.41
FUND TYPE: CAPITAL PROJECTS						
444 CREDIT CAPITAL PROJECTS	\$30,368.50	\$23,172.12	\$10,771.59	\$42,769.03	\$0.00	\$42,769.03
402 CUMULATIVE CAPITAL DEVELOPMENT	\$19,751.01	\$4,722.86	\$0.00	\$24,473.87	\$0.00	\$24,473.87
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$8,756.00	\$9,434.58	\$0.00	\$18,190.58	\$0.00	\$18,190.58
Total by Fund Type:	\$58,875.51	\$37,329.56	\$10,771.59	\$85,433.48	\$0.00	\$85,433.48
FUND TYPE: AGENCY						
701 PAYROLL	\$365.53	\$309,152.81	\$309,106.07	\$412.27	\$0.00	\$412.27
706 PERF	\$0.00	\$20,541.40	\$20,541.40	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$365.53	\$329,694.21	\$329,647.47	\$412.27	\$0.00	\$412.27

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSSVILLE CIVIL TOWN

ID: 12-3-563

CASH UNITS ONLY

COUNTY: CLINTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

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<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$348,327.98	\$1,233,038.10	\$1,271,603.46	\$309,762.62	\$0.00	\$309,762.62
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$10,000.00				
Transfers Out			\$10,000.00			
Net Receipts and Disbursements		\$1,223,038.10	\$1,261,603.46			

**CASH AND INVESTMENTS ON PART 4 ARE
309812.62! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u> Section I	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
FUND TYPE: ENTERPRISE						
633 STORM WATER UTILITY-OPERATING	\$2,056.39	\$5,971.61	\$0.00	\$8,028.00	\$0.00	\$8,028.00
607 WASTEWATER UTIL-BOND AND INTEREST	\$33,050.63	\$82,961.39	\$86,781.24	\$29,230.78	\$0.00	\$29,230.78
632 WASTEWATER UTILITY-CONSTRUCTION	\$0.00	\$233,000.00	\$228,394.36	\$4,605.64	\$0.00	\$4,605.64
630 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$34,425.60	\$6,990.00	\$6,368.49	\$35,047.11	\$0.00	\$35,047.11
609 WASTEWATER UTILITY-DEBT RESERVE	\$57,681.34	\$2,400.00	\$0.00	\$60,081.34	\$0.00	\$60,081.34
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$51,129.06	\$3,000.00	\$0.00	\$54,129.06	\$0.00	\$54,129.06
606 WASTEWATER UTILITY-OPERATING	\$51,348.61	\$349,209.55	\$316,980.10	\$83,578.06	\$0.00	\$83,578.06
631 WASTEWATER UTILITY-OTHER #1	\$5,962.48	\$10,000.00	\$0.00	\$15,962.48	\$0.00	\$15,962.48
602 WATER UTILITY-BOND AND INTEREST	\$22,056.53	\$38,796.00	\$38,791.40	\$22,061.13	\$0.00	\$22,061.13
604 WATER UTILITY-CUSTOMER DEPOSIT	\$26,161.84	\$5,060.00	\$4,857.13	\$26,364.71	\$0.00	\$26,364.71
605 WATER UTILITY-DEBT RESERVE	\$54,922.46	\$2,400.00	\$15,000.00	\$42,322.46	\$0.00	\$42,322.46
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$43,649.00	\$3,000.00	\$10,100.00	\$36,549.00	\$0.00	\$36,549.00
601 WATER UTILITY-OPERATING	\$100,038.01	\$189,569.08	\$200,268.74	\$89,338.35	\$0.00	\$89,338.35
620 WATER UTILITY-OTHER #1	\$28,742.90	\$0.00	\$25,000.00	\$3,742.90	\$0.00	\$3,742.90
Total by Fund Type:	\$511,224.85	\$932,357.63	\$932,541.46	\$511,041.02	\$0.00	\$511,041.02

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSSVILLE CIVIL TOWN

ID: 12-3-563

CASH UNITS ONLY

COUNTY: CLINTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$511,224.85	\$932,357.63	\$932,541.46	\$511,041.02	\$0.00	\$511,041.02
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$132,557.39				
Transfers Out			\$132,557.39			
Net Receipts and Disbursements		\$799,800.24	\$799,984.07			

**CASH AND INVESTMENTS ON PART 4 ARE
511141.02! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

UNIT NAME: ROSSVILLE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CLINTON COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$39,625.47
101443000	OTHER TAXES	\$100.10
	Total for: TAXES	\$39,725.57
101221000	BUILDING AND PLANNING PERMITS	\$950.00
	Total for: LICENSES AND PERMITS	\$950.00
101990000	ABC EXCISE TAX DISTRIBUTION	\$201.00
101351000	ABC EXCISE TAX DISTRIBUTION	\$990.00
101427000	ABC EXCISE TAX DISTRIBUTION	\$1,160.00
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$3,021.15
101353000	CIGARETTE TAX DISTR-GENERAL FUND	\$1,265.28
101122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,842.42
101127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$686.30
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$46,284.00
101124000	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,076.26
	Total for: INTERGOVERNMENTAL	\$67,526.41
101413000	COPIES OF PUBLIC RECORDS	\$2.00
101442000	GARBAGE AND TRASH COLLECTION FEES	\$53,667.23
101620000	RENTAL OF PROPERTY (RECREATION)	\$1,430.00
	Total for: CHARGES FOR SERVICES	\$55,099.23
101540000	ORDINANCE VIOLATIONS	\$800.00
101510000	FINES AND FEES-OTHER	\$162.00
	Total for: FINES, FORFEITURES, AND FEES	\$962.00
101609000	INTEREST EARNED	\$617.48
101640000	CABLE TV FRANCHISE	\$4,605.63
101914000	REPAIR OF DAMAGES	\$50.00
	Total for: MISCELLANEOUS	\$5,273.11
101921000	TRANSFER OF FUNDS-OTHER	\$10,000.00
101911000	SALE OF CAPITAL ASSETS	\$1.00
	Total for: OTHER FINANCING SOURCES	\$10,001.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$179,537.32
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$15,317.55
	Total for: TAXES	\$15,317.55
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$39,450.63
201122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,308.38
201127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$313.68
201335000	WHEEL TAX INTERGOVERNMENTAL	\$9,813.88
	Total for: INTERGOVERNMENTAL	\$52,886.57

UNIT NAME: ROSSVILLE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CLINTON COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201435000	MOWING WEEDS	\$638.00
201436000	SWEEPING STREETS	\$120.00
201990000	OTHER REVENUE	\$10.32
	Total for: CHARGES FOR SERVICES	\$768.32
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$68,972.44
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358000	LOCAL ROAD AND STREET DISTRIBUTION	\$4,894.76
	Total for: INTERGOVERNMENTAL	\$4,894.76
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$4,894.76
Fund:	<u>209 FIREARMS TRAINING</u>	
209422000	GUN PERMITS	\$970.00
	Total for: LICENSES AND PERMITS	\$970.00
209421000	ACCIDENT REPORT COPIES	\$48.00
	Total for: CHARGES FOR SERVICES	\$48.00
209510000	COURT RECEIPTS	\$1,292.00
	Total for: FINES, FORFEITURES, AND FEES	\$1,292.00
TOTAL RECEIPTS FOR 209 FIREARMS TRAINING		\$2,310.00
Fund:	<u>242 RIVERBOAT</u>	
242990000	RIVERBOAT REVENUE SHARING	\$9,468.41
	Total for: INTERGOVERNMENTAL	\$9,468.41
TOTAL RECEIPTS FOR 242 RIVERBOAT		\$9,468.41
Fund:	<u>439 STATE GRANT</u>	
439340000	STATE GRANTS-HIGHWAYS AND STREETS	\$355,232.51
	Total for: INTERGOVERNMENTAL	\$355,232.51
TOTAL RECEIPTS FOR 439 STATE GRANT		\$355,232.51
Fund:	<u>217 PARK DONATION</u>	
217670000	CONTRIBUTIONS AND DONATIONS	\$2,575.05
	Total for: MISCELLANEOUS	\$2,575.05
TOTAL RECEIPTS FOR 217 PARK DONATION		\$2,575.05
Fund:	<u>271 RECYCLING</u>	
271990000	MISCELLANEOUS REVENUE-OTHER	\$1,564.75
	Total for: MISCELLANEOUS	\$1,564.75

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: ROSSVILLE CIVIL TOWN
COUNTY: CLINTON COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 271 RECYCLING	\$1,564.75
Fund: <u>272 GRANT, MISC</u>	
272670000 OTHER FINANCING SOURCES	\$10,000.00
Total for: OTHER FINANCING SOURCES	\$10,000.00
TOTAL RECEIPTS FOR 272 GRANT, MISC	\$10,000.00
Fund: <u>273 RAINY DAY</u>	
273123000 CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$769.80
273125000 COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$406.97
Total for: INTERGOVERNMENTAL	\$1,176.77
273499000 OTHER CONTRIBUTIONS	\$2,340.76
Total for: MISCELLANEOUS	\$2,340.76
TOTAL RECEIPTS FOR 273 RAINY DAY	\$3,517.53
Fund: <u>274 OPERATION PULLOVER</u>	
274340000 STATE GRANTS-PUBLIC SAFETY	\$2,155.00
Total for: INTERGOVERNMENTAL	\$2,155.00
TOTAL RECEIPTS FOR 274 OPERATION PULLOVER	\$2,155.00
Fund: <u>445 POLICE DONATION</u>	
445499000 OTHER CONTRIBUTIONS	\$600.00
Total for: MISCELLANEOUS	\$600.00
TOTAL RECEIPTS FOR 445 POLICE DONATION	\$600.00
Fund: <u>231 FIRE PROTECTION TERRITORY</u>	
231990000 OTHER CONTRIBUTIONS	\$205,582.32
Total for: MISCELLANEOUS	\$205,582.32
231913000 INSURANCE REIMBURSEMENTS	\$17,784.39
Total for: OTHER FINANCING SOURCES	\$17,784.39
TOTAL RECEIPTS FOR 231 FIRE PROTECTION TERRITORY	\$223,366.71
Fund: <u>405 SPECIAL REVENUE - OTHER</u>	
405990000 OTHER REVENUE	\$1,819.85
Total for: CHARGES FOR SERVICES	\$1,819.85
TOTAL RECEIPTS FOR 405 SPECIAL REVENUE - OTHER	\$1,819.85
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401354000 CIGARETTE TAX DISTR-CCI FUND	\$4,639.36
Total for: INTERGOVERNMENTAL	\$4,639.36

	<u>Title</u>	<u>Amount</u>
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401499000	OTHER CONTRIBUTIONS	\$4,795.22
	Total for: MISCELLANEOUS	\$4,795.22
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		\$9,434.58
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110000	GENERAL PROPERTY TAXES	\$3,615.64
	Total for: TAXES	\$3,615.64
402122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$734.42
402127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$48.02
	Total for: INTERGOVERNMENTAL	\$782.44
402990000	OTHER REVENUE	\$324.78
	Total for: CHARGES FOR SERVICES	\$324.78
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT		\$4,722.86
Fund:	<u>444 CEDIT CAPITAL PROJECTS</u>	
444125000	CEDIT INTERGOVERNMENTAL	\$18,376.91
	Total for: INTERGOVERNMENTAL	\$18,376.91
444499000	OTHER REVENUE	\$4,795.21
	Total for: CHARGES FOR SERVICES	\$4,795.21
TOTAL RECEIPTS FOR 444 CEDIT CAPITAL PROJECTS		\$23,172.12
Fund:	<u>701 PAYROLL</u>	
701920000	AGENCY FUND ADDITIONS	\$306,480.44
701960000	AGENCY FUND ADDITIONS	\$67.07
701111000	AGENCY FUND ADDITIONS	\$2,605.30
	Total for: OTHER FINANCING SOURCES	\$309,152.81
TOTAL RECEIPTS FOR 701 PAYROLL		\$309,152.81
Fund:	<u>706 PERF</u>	
706920000	AGENCY FUND ADDITIONS	\$20,541.40
	Total for: OTHER FINANCING SOURCES	\$20,541.40
TOTAL RECEIPTS FOR 706 PERF		\$20,541.40
Total Receipts:		\$1,233,038.10

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 12-3-563 PAGE: 1
 COUNTY: CLINTON COUNTY
 UNIT NAME: ROSSVILLE CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$40,926.45
	SUPPLIES		\$14,622.19
	OTHER SERVICES AND CHARGES		\$10,539.80
	EQUIPMENT AND CAPITAL IMPROVEMENTS		\$28,694.00
	TOTAL		\$94,782.44
Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$5,000.00
	TOTAL		\$5,000.00
Fund:	209 FIREARMS TRAINING		
	OTHER SERVICES AND CHARGES		\$145.00
	OTHER DISBURSEMENTS		\$54.00
	TOTAL		\$199.00
Fund:	439 STATE GRANT		
	OTHER DISBURSEMENTS		\$355,232.51
	TOTAL		\$355,232.51
Fund:	217 PARK DONATION		
	OTHER DISBURSEMENTS		\$1,319.80
	TOTAL		\$1,319.80
Fund:	271 RECYCLING		
	OTHER DISBURSEMENTS		\$254.95
	TOTAL		\$254.95
Fund:	272 GRANT, MISC		
	OTHER DISBURSEMENTS		\$10,000.00
	TOTAL		\$10,000.00
Fund:	274 OPERATION PULLOVER		
	PERSONAL SERVICES		\$2,150.00
	TOTAL		\$2,150.00
Fund:	231 FIRE PROTECTION TERRITORY		
	OTHER DISBURSEMENTS		\$215,126.95
	TOTAL		\$215,126.95
Fund:	405 SPECIAL REVENUE - OTHER		
	OTHER DISBURSEMENTS		\$615.41
	TOTAL		\$615.41
Fund:	444 CREDIT CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$771.59
	TRANSFER OF FUNDS		\$10,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 12-3-563 PAGE: 2

COUNTY: CLINTON COUNTY
UNIT NAME: ROSSVILLE CIVIL TOWN

TOTAL		\$10,771.59
<hr/>		
Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$309,106.07
TOTAL		\$309,106.07
<hr/>		
Fund: 706 PERF		
	AGENCY FUND DEDUCTIONS	\$20,541.40
TOTAL		\$20,541.40
<hr/>		
TOTAL DISBURSEMENTS:		\$1,025,100.12

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 12-3-563 PAGE: 1
COUNTY: CLINTON COUNTY
UNIT NAME: ROSSVILLE CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$116,612.53
	SUPPLIES	\$58,444.66
	OTHER SERVICES AND CHARGES	\$71,246.05
	OTHER DISBURSEMENTS	\$200.10
	TOTAL	\$246,503.34

BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$116,612.53
SUPPLIES	\$58,444.66
OTHER SERVICES AND CHARGES	\$71,246.05
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$200.10
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$246,503.34**

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING WATERWORKS OPERATING	NO FUNCTION NEEDED	601441000 METERED-RESIDENTIAL WATER CONSUMER RECEIPTS	\$152,632.77	
	NO FUNCTION NEEDED	601499000 FIRE PROTECTION-PUBLIC WATER/HYDRANT-SPRINKLER FEES	\$22,816.00	
	NO FUNCTION NEEDED	601443000 PENALTIES WATER/SALES TAX	\$9,611.62	
	NO FUNCTION NEEDED	601444000 PENALTIES WATER/PENALTIES	\$2,900.87	
	NO FUNCTION NEEDED	601510000 PENALTIES WATER/FEES AND FINES	\$130.00	
	NO FUNCTION NEEDED	601990000 RECONNECT FEE WATER/NSF CHECKS/RECONNECTS	\$472.00	
	NO FUNCTION NEEDED	601609000 INTEREST EARNED WATER/GENERAL INTEREST	\$390.89	
	NO FUNCTION NEEDED	601960000 REFUNDS-OTHER WATER/REFUNDS	\$614.93	
	Expense Category Total:			\$189,569.08
	Fund Total:			\$189,569.08
602 WATER UTILITY-BOND AND INTEREST WATERWORKS BOND _INT	NO FUNCTION NEEDED	602920000 TRANSFER OF FUNDS-OTHER WATER/INTERFUND OPERATING	\$38,796.00	
	Expense Category Total:		\$38,796.00	
Fund Total:			\$38,796.00	
603 WATER UTILITY-DEPRECIATION/IMPROVE WATERWORKS DEPRECIATION	NO FUNCTION NEEDED	603920000 TRANSFER OF FUNDS-OTHER WATER/INTERFUND OPERATING	\$3,000.00	
	Expense Category Total:		\$3,000.00	
Fund Total:			\$3,000.00	
604 WATER UTILITY-CUSTOMER DEPOSIT WATERWORKS METER DEPOSIT	NO FUNCTION NEEDED	604445000 GUARANTEED REVENUES WATER/METER DEPOSITS	\$5,060.00	
	Expense Category Total:		\$5,060.00	
Fund Total:			\$5,060.00	
605 WATER UTILITY-DEBT RESERVE WATERWORKS DEBT SERVICE	NO FUNCTION NEEDED	605920000 TRANSFER OF FUNDS-OTHER WATER/INTERFUND OPERATING	\$2,400.00	
	Expense Category Total:		\$2,400.00	
Fund Total:			\$2,400.00	
606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	NO FUNCTION NEEDED	606441000 METERED-RESIDENTIAL WASTEWATER/CONSUMER RECEIPTS	\$343,947.72	
	NO FUNCTION NEEDED	606913000 MISC. SERVICE REVENUES WASTEWATER/INS REIMBURSEMENT	\$4,340.26	
	NO FUNCTION NEEDED	606914000 MISC. SERVICE REVENUES WASTEWATER/DAMAGE REIMBURSEMENTS	\$164.45	

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	NO FUNCTION NEEDED	606499000 RECONNECT FEE WASTEWATER/NSF CHECK/RECONNECT FEE	\$198.00
	NO FUNCTION NEEDED	606990000 OTHER REVENUE WASTEWATER/OTHER	\$126.21
	NO FUNCTION NEEDED	606609000 INTEREST EARNED WASTEWATER/GENERAL INTEREST	\$432.91
	Expense Category Total:		\$349,209.55
	Fund Total:		\$349,209.55
607 WASTEWATER UTIL-BOND AND INTEREST WASTERWATER BOND _INT	NO FUNCTION NEEDED	607920000 TRANSFER OF FUNDS-OTHER WASTEWATER/INTERFUND OPERATING	\$82,961.39
	Expense Category Total:		\$82,961.39
	Fund Total:		\$82,961.39
608 WASTEWATER UTILITY-DEPREC/IMPROVE WASTEWATER DEPRECIATION	NO FUNCTION NEEDED	608920000 TRANSFER OF FUNDS-OTHER WASTEWATER/INTERFUND OPERATING	\$3,000.00
	Expense Category Total:		\$3,000.00
	Fund Total:		\$3,000.00
630 WASTEWATER UTILITY-CUSTOMER DEPOSIT WASTEWATER METER DEPOSIT	NO FUNCTION NEEDED	630445000 GUARANTEED REVENUES WASTEWATER/WASTEWATER DEPOSITS	\$6,990.00
	Expense Category Total:		\$6,990.00
	Fund Total:		\$6,990.00
632 WASTEWATER UTILITY-CONSTRUCTION WASTEWATER CONSTRUCTION	NO FUNCTION NEEDED	632536000 NET PROCEEDS FROM BORROWINGS WASTEWATER CONSTRUCT/LOAN DRAW	\$233,000.00
	Expense Category Total:		\$233,000.00
	Fund Total:		\$233,000.00
631 WASTEWATER UTILITY-OTHER #1 WASTEWATER UTILITIY IMPROV	NO FUNCTION NEEDED	631990000 OTHER REVENUE WASTEWATER/OTHER	\$10,000.00
	Expense Category Total:		\$10,000.00
	Fund Total:		\$10,000.00
609 WASTEWATER UTILITY-DEBT RESERVE WASTEWATER DEBT SERVICE	NO FUNCTION NEEDED	609920000 TRANSFER OF FUNDS-OTHER WASTEWATER/INTERFUND OPERATING	\$2,400.00
	Expense Category Total:		\$2,400.00
	Fund Total:		\$2,400.00
633 STORM WATER UTILITY-OPERATING WASTEWATER STORM WATER	NO FUNCTION NEEDED	633441000 STORM WATER FEE WASTEWATER STORM WATER/FEE	\$5,971.61
	Expense Category Total:		\$5,971.61
	Fund Total:		\$5,971.61

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Total REVENUES:

\$932,357.63

EXPENDITURES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATERWORKS OPERATING	GENERAL CATEGORIES	601001601000 SALARIES AND WAGES-EMPLOYEES WATER/LABOR WAGES	\$50,947.00
	GENERAL CATEGORIES	601001603000 ADMINISTRATIVE AND GENERAL SALARIES WATER/OFFICE WAGE	\$15,917.20
	GENERAL CATEGORIES	601001604000 EMPLOYEE PENSIONS AND BENEFITS WATERFRINGE BENEFITS	\$17,259.10
	GENERAL CATEGORIES	601001615000 PURCHASED POWER WATER/PURCHASED POWER	\$7,049.85
	GENERAL CATEGORIES	601001616000 FUEL FOR POWER PRODUCTION WATER/FUEL FOR POWER	\$643.86
	GENERAL CATEGORIES	601001618000 CHEMICALS WATER/CHEMICALS	\$2,677.39
	GENERAL CATEGORIES	601001620000 MATERIALS AND SUPPLIES WATER/MATERIALS _SUPPLIES	\$1,455.33
	GENERAL CATEGORIES	601001632000 REPAIRS WATER/REPAIRS	\$25,957.14
	GENERAL CATEGORIES	601001631000 CONTRACTUAL SERVICES-PROFESSIONAL WATER/CONTRACTUAL SERVICES	\$1,860.00
	GENERAL CATEGORIES	601001635000 CONTRACTUAL SERVICES-TESTING WATER/WATER TESTING	\$2,393.26
	GENERAL CATEGORIES	601001655000 INSURANCE-GENERAL LIABILITY WATER/INSURANCE	\$4,598.00
	GENERAL CATEGORIES	601001406000 TAXES WATER/SALES TAX	\$9,611.62
	GENERAL CATEGORIES	601001407000 TAXES WATER/UTILITY RECEIPTS TAX	\$3,200.00
	GENERAL CATEGORIES	601001630000 SALES EXPENSES WATER/BILLING	\$999.25
	GENERAL CATEGORIES	601001675000 MISCELLANEOUS WATER/MISCELLANEOUS	\$8,605.24
	GENERAL CATEGORIES	601001520000 TRANSFER OF FUNDS-OTHER WATER/INTERFUND TRANSFERS	\$44,196.00
	GENERAL CATEGORIES	601001614000 EQUIPMENT WATER/EQUIPMENT	\$2,898.50
Expense Category Total:			\$200,268.74
Fund Total:			\$200,268.74
602 WATER UTILITY-BOND AND INTEREST WATERWORKS BOND _INT	GENERAL CATEGORIES	602001381000 BONDS RETIRED (PRINCIPAL ONLY) WATER/BONDS RETIRED (PRINCIPAL ONLY)	\$30,000.00
	GENERAL CATEGORIES	602001382000 INTEREST PAID ON BONDS AND LOANS WATER/INTEREST ON BONDS	\$8,791.40
Expense Category Total:			\$38,791.40

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Total:

\$38,791.40

Fund Name	Expense Category	Account Title	Amount
603 WATER UTILITY-DEPRECIATION/IMPROVE WATERWORKS DEPRECIATION	GENERAL CATEGORIES	603001632000 WATER/SEWER LINE REPAIRS WATER DEPRECIATION/REPAIRS	\$10,100.00
			\$10,100.00
			\$10,100.00
604 WATER UTILITY-CUSTOMER DEPOSIT WATERWORKS METER DEPOSIT	GENERAL CATEGORIES	604001391000 GUARANTEED DEPOSIT REFUNDS WATER/METER DEPOSIT REFUND	\$1,288.24
	GENERAL CATEGORIES	604001520000 OTHER DISBURSEMENTS WATER/INTERFUND TRANSFER	\$3,568.89
			\$4,857.13
			\$4,857.13
620 WATER UTILITY-OTHER #1 WATERWORKS/UTILITY IMPROV	GENERAL CATEGORIES	620001590000 MISCELLANEOUS WATER UTILITY IMPROV/OTHER	\$25,000.00
			\$25,000.00
			\$25,000.00
605 WATER UTILITY-DEBT RESERVE WATERWORKS DEBT SERVICE	GENERAL CATEGORIES	605001632000 OTHER DISBURSEMENTS WATER DEBT SERVICE/REPAIRS	\$15,000.00
			\$15,000.00
			\$15,000.00
606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	GENERAL CATEGORIES	606001701000 SALARIES AND WAGES-EMPLOYEES WASTEWATER/LABOR WAGES	\$57,967.88
	GENERAL CATEGORIES	606001703000 ADMINISTRATIVE AND GENERAL SALARIES WASTEWATER/OFFICE WAGE	\$19,948.20
	GENERAL CATEGORIES	606001704000 EMPLOYEE PENSIONS AND BENEFITS WASTEWATERFRINGE BENEFITS	\$20,740.63
	GENERAL CATEGORIES	606001711000 SLUDGE REMOVAL EXPENSE WASTEWATER/SLUDGE REMOVAL	\$12,196.51
	GENERAL CATEGORIES	606001715000 PURCHASED POWER WASTEWATER/PURCHASED POWER	\$24,670.17
	GENERAL CATEGORIES	606001716000 FUEL FOR POWER PRODUCTION WASTEWATER/FUEL FOR POWER	\$3,269.32
	GENERAL CATEGORIES	606001718000 CHEMICALS WASTEWATER/CHEMICALS	\$4,927.15
	GENERAL CATEGORIES	606001720000 MATERIALS AND SUPPLIES WASTEWATER/MATERIALS _SUPPLIES	\$11,100.87
	GENERAL CATEGORIES	606001732000 REPAIRS WASTEWATER/REPAIRS	\$35,572.62
	GENERAL CATEGORIES	606001731000 CONTRACTUAL SERVICES-ENGINEERING	\$6,217.50

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	WASTEWATER/CONTRACTURAL SERVICES	
WASTEWATER OPERATING		606001735000 CONTRACTUAL SERVICES-TESTING	\$2,905.78
	GENERAL CATEGORIES	WASTEWATER/TESTING	
		606001755000 INSURANCE-GENERAL LIABILITY	\$4,598.00
	GENERAL CATEGORIES	WASTEWATER/INSURANCE	
		606001730000 SALES EXPENSES	\$999.27
	GENERAL CATEGORIES	WASTEWATER/BILLING	
		606001775000 MISCELLANEOUS	\$10,840.75
	GENERAL CATEGORIES	WASTEWATER/MISCELLANEOUS	
		606001721000 TRANSFER OF FUNDS-OTHER	\$88,361.39
	GENERAL CATEGORIES	WASTEWATER/INTERFUND TRANSFER	
		606001750000 EQUIPMENT	\$12,439.06
	GENERAL CATEGORIES	WASTEWATER/EQUIPMENT	
		606001738000 OTHER DISBURSEMENTS	\$225.00
		WASTEWATER/OTHER	
			\$316,980.10
			\$316,980.10
607 WASTEWATER UTIL-BOND AND INTEREST	GENERAL CATEGORIES	607001381000 BONDS RETIRED (PRINCIPAL ONLY)	\$66,744.79
WASTERWATER BOND _INT		WASTEWATER/BONDS RETIRED	
	GENERAL CATEGORIES	607001382000 INTEREST PAID ON BONDS AND	\$20,036.45
		LOANS WASTEWATER/INTEREST ON BONDS	
			\$86,781.24
			\$86,781.24
630 WASTEWATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES	630001391000 GUARANTEED DEPOSIT REFUNDS	\$4,473.21
WASTEWATER METER DEPOSIT		WASTEWATER/METER DEPOSIT REFUND	
	GENERAL CATEGORIES	630001520000 OTHER DISBURSEMENTS	\$1,895.28
		WASTEWATER/INTERFUND TRANSFER	
			\$6,368.49
			\$6,368.49
632 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	632001731000 WATER/SEWER LINE	\$222,214.36
WASTEWATER CONSTRUCTION		CONSTRUCTION WASTEWATER	
		CONSTRUCTION/CONT SERVICE	
			\$222,214.36
	GENERAL CATEGORIES	632001701000 OTHER DISBURSEMENTS	\$6,180.00
		WASTEWATER CONSTRUCTION/LABOR WAGES	
			\$6,180.00
			\$228,394.36
			\$932,541.46

Total EXPENDITURES:

\$932,541.46

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
	101 GENERAL	PETTY CASH				0.00	\$50.00
	101 GENERAL	TOWN CHECKING ACCOUNT				0.00	\$309,762.62
	601 WATER UTILITY-OPERATI NG	WATERWORKS UTILITY CASH D				0.00	\$50.00
	601 WATER UTILITY-OPERATI NG	WATERWORKS CHECKING ACCOU				0.00	\$220,378.55
	606 WASTEWATER UTILITY-OPERATI NG	WASTEWATER UTILITY CASH D				0.00	\$50.00
	606 WASTEWATER UTILITY-OPERATI NG	WASTEWATER CHECKING ACCOU				0.00	\$290,662.47

Total CASH: **\$820,953.64**

Total Cash and Investments: **\$820,953.64**

FOR THE FISCAL YEAR ENDING 2009

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:

FIRE PROTECTION	\$13,267.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$13,267.00
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
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TOTAL PAID TO STATE GOVERNMENTS		\$0.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$13,267.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSSVILLE CIVIL TOWN

ID: 12-3-563

COUNTY: CLINTON COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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: ROSSVILLE CIVIL TOWN

ID: 12-3-563

COUNTY: CLINTON COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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 2009

COUNTY: CLINTON COUNTY
UNIT NAME: ROSSVILLE CIVIL TOWN

ID: 12-3-563
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

