

FEDERAL IDENTIFICATION NUMBER:
35-6001225

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

UNIT NAME:

WALTON CIVIL TOWN

COUNTY:

CASS COUNTY

ID: 9-3-550

(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: KIM CRAIG

DATE SIGNED: _____

ADDRESS: 100 SO. DEPOT ST.

CITY: WALTON

PO BOX 322

EMAIL ADDRESS: WALTONTH@NORTHCC.NET

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

(574) 626-2941

ZIP: 46994-0322

*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>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$101,842.71	\$208,591.85	\$223,744.55	\$86,690.01	\$12,100.34	\$98,790.35
Total by Fund Type:	\$101,842.71	\$208,591.85	\$223,744.55	\$86,690.01	\$12,100.34	\$98,790.35
FUND TYPE: SPECIAL REVENUE						
1154 LAW ENFORCEMENT CONTINUING EDDUCATI LEVY EXCESS	\$4,289.61	\$171.00	\$0.00	\$4,460.61	\$0.00	\$4,460.61
706 LOCAL ROAD AND STREET	\$15,950.98	\$4,895.43	\$4,016.26	\$16,830.15	\$12,066.55	\$28,896.70
708 MOTOR VEHICLE HIGHWAY	\$62,229.28	\$42,333.87	\$23,509.17	\$81,053.98	\$109,611.55	\$190,665.53
ORDINANCE VIOLATION	\$60.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
1301 PARKS AND RECREATION	\$6,533.06	\$3,875.30	\$4,364.35	\$6,044.01	\$111.18	\$6,155.19
61 RAINY DAY	\$7,109.41	\$4,224.52	\$2,772.01	\$8,561.92	\$0.00	\$8,561.92
5 RIVERBOAT	\$26,429.19	\$6,689.84	\$4,250.00	\$28,869.03	\$0.00	\$28,869.03
Total by Fund Type:	\$122,601.53	\$62,564.05	\$38,911.79	\$146,253.79	\$121,789.28	\$268,043.07
FUND TYPE: CAPITAL PROJECTS						
2411 CEDIT CAPITAL PROJECTS	\$36,275.67	\$60,099.11	\$77,545.00	\$18,829.78	\$56,527.66	\$75,357.44
2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$4,626.34	\$3,252.72	\$267.51	\$7,611.55	\$45,267.51	\$52,879.06
Total by Fund Type:	\$40,902.01	\$63,351.83	\$77,812.51	\$26,441.33	\$101,795.17	\$128,236.50
FUND TYPE: AGENCY						
300 PAYROLL	\$0.00	\$205,476.25	\$202,567.25	\$2,909.00	\$0.00	\$2,909.00
Total by Fund Type:	\$0.00	\$205,476.25	\$202,567.25	\$2,909.00	\$0.00	\$2,909.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550

CASH UNITS ONLY

COUNTY: CASS COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$265,346.25	\$539,983.98	\$543,036.10	\$262,294.13	\$235,684.79	\$497,978.92
Section II						
Less:						
Investment Sales		\$37,247.13				
Investment Purchases			\$1,584.79			
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$502,736.85	\$541,451.31			

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$0.00	\$55,941.84	\$55,941.84	\$0.00	\$0.00	\$0.00
WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$12,113.06	\$3,525.00	\$2,017.17	\$13,620.89	\$2,200.00	\$15,820.89
WASTEWATER UTILITY-DEPREC/IMPROVE	\$101,683.47	\$87,785.46	\$88,626.98	\$100,841.95	\$23,113.25	\$123,955.20
WASTEWATER UTILITY-OPERATING	\$37,138.50	\$269,793.43	\$272,088.59	\$34,843.34	\$107,593.69	\$142,437.03
WASTEWATER UTILITY-OTHER #1	\$43,505.00	\$17,208.00	\$60,713.00	\$0.00	\$0.00	\$0.00
6509 WATER UTILITY-CUSTOMER DEPOSIT	\$9,993.96	\$3,375.00	\$1,858.98	\$11,509.98	\$4,300.00	\$15,809.98
6508 WATER UTILITY-DEPRECIATION/IMPROVE	\$10,042.04	\$35,135.38	\$31,915.31	\$13,262.11	\$114,134.89	\$127,397.00
6580 WATER UTILITY-OPERATING	\$18,466.31	\$283,856.78	\$208,084.07	\$94,239.02	\$32,094.45	\$126,333.47
Total by Fund Type:	\$232,942.34	\$756,620.89	\$721,245.94	\$268,317.29	\$283,436.28	\$551,753.57
Subtotal All Funds:	\$232,942.34	\$756,620.89	\$721,245.94	\$268,317.29	\$283,436.28	\$551,753.57

Section II

Less:

Investment Sales	\$258.71					
Investment Purchases			\$593.69			
Transfers In		\$109,233.84				
Transfers Out			\$109,233.84			
Net Receipts and Disbursements		\$647,128.34	\$611,418.41			

UNIT NAME: WALTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$133,382.32
Total for: TAXES	\$133,382.32
BUILDING AND PLANNING PERMITS	\$406.72
Total for: LICENSES AND PERMITS	\$406.72
ABC EXCISE TAX DISTRIBUTION	\$925.01
LIQUOR GALLONAGE TAX DISTRIBUTION	\$611.67
CIGARETTE TAX DISTR-GENERAL FUND	\$1,945.94
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,591.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$20,426.59
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,097.20
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$35,439.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$7,527.85
Total for: INTERGOVERNMENTAL	\$69,564.26
CHARGES FOR SERVICES, OTHER GENERAL GOVT	\$177.48
Total for: CHARGES FOR SERVICES	\$177.48
INTEREST EARNED	\$229.24
MISCELLANEOUS REVENUE-OTHER	\$4,121.16
Total for: MISCELLANEOUS	\$4,350.40
SALE OF INVESTMENTS	\$710.67
Total for: OTHER FINANCING SOURCES	\$710.67
TOTAL RECEIPTS FOR 101 GENERAL	\$208,591.85
Fund: <u>708 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$28,980.97
WHEEL TAX INTERGOVERNMENTAL	\$10,001.80
Total for: INTERGOVERNMENTAL	\$38,982.77
INTEREST EARNED	\$611.55
MISCELLANEOUS REVENUE-OTHER	\$2,385.29
Total for: MISCELLANEOUS	\$2,996.84
SALE OF INVESTMENTS	\$354.26
Total for: OTHER FINANCING SOURCES	\$354.26
TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY	\$42,333.87
Fund: <u>706 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$4,219.51
Total for: INTERGOVERNMENTAL	\$4,219.51
INTEREST EARNED	\$66.55
MISCELLANEOUS REVENUE-OTHER	\$393.02
Total for: MISCELLANEOUS	\$459.57

UNIT NAME: WALTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>706 LOCAL ROAD AND STREET</u>	
SALE OF INVESTMENTS	\$216.35
Total for: OTHER FINANCING SOURCES	\$216.35
TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET	\$4,895.43
Fund: <u>5 RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$6,689.84
Total for: INTERGOVERNMENTAL	\$6,689.84
TOTAL RECEIPTS FOR 5 RIVERBOAT	\$6,689.84
Fund: <u>1301 PARKS AND RECREATION</u>	
GENERAL PROPERTY TAXES	\$2,790.58
Total for: TAXES	\$2,790.58
ABC EXCISE TAX DISTRIBUTION	\$424.49
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$33.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$22.80
Total for: INTERGOVERNMENTAL	\$480.29
CHARGES FOR SERVICES-OTHER	\$250.00
Total for: CHARGES FOR SERVICES	\$250.00
INTEREST EARNED	\$11.18
MISCELLANEOUS REVENUE-OTHER	\$340.00
Total for: MISCELLANEOUS	\$351.18
SALE OF INVESTMENTS	\$3.25
Total for: OTHER FINANCING SOURCES	\$3.25
TOTAL RECEIPTS FOR 1301 PARKS AND RECREATION	\$3,875.30
Fund: <u>61 RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,862.34
Total for: INTERGOVERNMENTAL	\$2,862.34
REFUNDS-OTHER	\$1,362.18
Total for: OTHER FINANCING SOURCES	\$1,362.18
TOTAL RECEIPTS FOR 61 RAINY DAY	\$4,224.52
Fund: <u>LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$374.09
Total for: TAXES	\$374.09
TOTAL RECEIPTS FOR LEVY EXCESS	\$374.09
Fund: <u>1154 LAW ENFORCEMENT CONTINUING EDDUCATI</u>	

UNIT NAME: WALTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>1154 LAW ENFORCEMENT CONTINUING EDDUCATI</u>	
GUN PERMITS	\$100.00
Total for: LICENSES AND PERMITS	\$100.00
ACCIDENT REPORT COPIES	\$15.00
CHARGES FOR SERVICES-OTHER	\$56.00
Total for: CHARGES FOR SERVICES	\$71.00
TOTAL RECEIPTS FOR 1154 LAW ENFORCEMENT CONTINUING EDDUCATI	\$171.00
Fund: <u>ORDINANCE VIOLATION</u>	
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR ORDINANCE VIOLATION	\$0.00
Fund: <u>2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$2,037.69
Total for: INTERGOVERNMENTAL	\$2,037.69
INTEREST EARNED	\$267.51
Total for: MISCELLANEOUS	\$267.51
SALE OF INVESTMENTS	\$947.52
Total for: OTHER FINANCING SOURCES	\$947.52
TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$3,252.72
Fund: <u>2411 CEDIT CAPITAL PROJECTS</u>	
STATE GRANTS-OTHER	\$8,375.32
CEDIT INTERGOVERNMENTAL	\$16,181.05
Total for: INTERGOVERNMENTAL	\$24,556.37
INTEREST EARNED	\$527.66
Total for: MISCELLANEOUS	\$527.66
SALE OF INVESTMENTS	\$35,015.08
Total for: OTHER FINANCING SOURCES	\$35,015.08
TOTAL RECEIPTS FOR 2411 CEDIT CAPITAL PROJECTS	\$60,099.11
Fund: <u>300 PAYROLL</u>	
AGENCY FUND ADDITIONS	\$205,476.25
Total for: OTHER FINANCING SOURCES	\$205,476.25
TOTAL RECEIPTS FOR 300 PAYROLL	\$205,476.25
Total Receipts:	\$539,983.98

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

ID: 9-3-550

PAGE: 1

COUNTY: CASS COUNTY

UNIT NAME: WALTON CIVIL TOWN

Fund:	708 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$14,124.00
	SUPPLIES		\$2,163.54
	OTHER SERVICES AND CHARGES		\$5,828.98
	OTHER DISBURSEMENTS		\$781.10
	PURCHASE OF INVESTMENTS		\$611.55
	TOTAL		\$23,509.17
Fund:	706 LOCAL ROAD AND STREET		
	SUPPLIES		\$1,703.87
	OTHER DISBURSEMENTS		\$2,245.84
	PURCHASE OF INVESTMENTS		\$66.55
	TOTAL		\$4,016.26
Fund:	5 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$4,250.00
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$4,250.00
Fund:	1301 PARKS AND RECREATION		
	PERSONAL SERVICES		\$67.94
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$4,160.23
	OTHER DISBURSEMENTS		\$125.00
	PURCHASE OF INVESTMENTS		\$11.18
	TOTAL		\$4,364.35
Fund:	61 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$164.85
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$2,607.16
	TOTAL		\$2,772.01
Fund:	2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	CAPITAL OUTLAY		\$0.00
	PURCHASE OF INVESTMENTS		\$267.51
	TOTAL		\$267.51
Fund:	2411 CEDIT CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$1,320.00
	CAPITAL OUTLAY		\$10,000.00
	OTHER DISBURSEMENTS		\$65,697.34
	PURCHASE OF INVESTMENTS		\$527.66
	TOTAL		\$77,545.00
Fund:	300 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$202,567.25
	TOTAL		\$202,567.25
TOTAL DISBURSEMENTS:			\$319,291.55

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

ID: 9-3-550 PAGE: 1
COUNTY: CASS COUNTY
UNIT NAME: WALTON CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$121,293.68
	SUPPLIES	\$7,641.63
	OTHER SERVICES AND CHARGES	\$93,109.83
	OTHER DISBURSEMENTS	\$1,599.07
	PURCHASE OF INVESTMENTS	\$100.34
	TOTAL	\$223,744.55
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$121,293.68
	SUPPLIES	\$7,641.63
	OTHER SERVICES AND CHARGES	\$93,109.83
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$1,599.07
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$100.34
	TOTAL GENERAL	\$223,744.55

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
6580 WATER UTILITY-OPERATING OPERATING	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC	\$13,766.54
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$23,669.73
	NO FUNCTION NEEDED	UNMETERED SALES-RESIDENTIAL	\$217.32
<i>Expense Category Total:</i>			\$37,653.59
6580 WATER UTILITY-OPERATING OPERATING	GENERAL CATEGORIES	METERED-RESIDENTIAL	\$245,483.47
			\$245,483.47
6580 WATER UTILITY-OPERATING OPERATING	NO FUNCTION NEEDED	INTEREST EARNED	\$719.72
	NO FUNCTION NEEDED	INTEREST EARNED	\$0.00
	NO FUNCTION NEEDED	INTEREST EARNED	\$0.00
<i>Expense Category Total:</i>			\$719.72
<i>Fund Total:</i>			\$283,856.78
6508 WATER UTILITY-DEPRECIATION/IMPROVE DEPRECIATION	NO FUNCTION NEEDED	INTEREST EARNED	\$1,444.31
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$8,035.07
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$25,656.00
<i>Expense Category Total:</i>			\$35,135.38
<i>Fund Total:</i>			\$35,135.38
6509 WATER UTILITY-CUSTOMER DEPOSIT CONSUMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$3,375.00
			\$3,375.00
<i>Expense Category Total:</i>			\$3,375.00
<i>Fund Total:</i>			\$3,375.00
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$249,403.80
	NO FUNCTION NEEDED	METERED-OTHER	\$8,617.90
	NO FUNCTION NEEDED	INTEREST EARNED	\$725.55
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$258.71
	NO FUNCTION NEEDED	REFUNDS-OTHER	\$10,787.47
<i>Expense Category Total:</i>			\$269,793.43
<i>Fund Total:</i>			\$269,793.43
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$0.00
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$55,941.84
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$0.00
<i>Expense Category Total:</i>			\$55,941.84
<i>Fund Total:</i>			\$55,941.84
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	INTEREST EARNED	\$250.47

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

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$57,983.19
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$1,915.80
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$27,636.00
	Expense Category Total:		\$87,785.46
	Fund Total:		\$87,785.46
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$3,525.00
	Expense Category Total:		\$3,525.00
	Fund Total:		\$3,525.00
WASTEWATER UTILITY-OTHER #1 W.W. CONSTRUCTION ESCROW	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$17,208.00
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$0.00
	Expense Category Total:		\$17,208.00
	Fund Total:		\$17,208.00
Total REVENUES:			\$756,620.89

EXPENDITURES

6580 WATER UTILITY-OPERATING OPERATING	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$49,688.25
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$7,468.00
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$48,866.32
	GENERAL CATEGORIES	PURCHASED POWER	\$7,321.43
	GENERAL CATEGORIES	CHEMICALS	\$1,082.34
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$5,559.94
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$2,600.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$0.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$4,195.33
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$6,105.75
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$3,748.00
	GENERAL CATEGORIES	RENTS	\$250.00
	GENERAL CATEGORIES	TAXES SS ,MED.	\$4,061.09
	GENERAL CATEGORIES	TAXES SALES TAX.	\$14,884.22
	GENERAL CATEGORIES	TAXES CORP.	\$3,257.39
	GENERAL CATEGORIES	MISCELLANEOUS	\$23,340.01
	Expense Category Total:		\$182,428.07
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$0.00
	GENERAL CATEGORIES	TRANSFERS PER BOND ORDINANCE	\$25,656.00
	Expense Category Total:		\$25,656.00

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

Fund Total:

\$208,084.07

Fund Name	Expense Category	Account Title	Amount
6508 WATER UTILITY-DEPRECIATION/IMPROVE DEPRECIATION	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$0.00
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$31,915.31
			\$31,915.31
			\$31,915.31
6509 WATER UTILITY-CUSTOMER DEPOSIT CONSUMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$1,858.98
			\$1,858.98
			\$1,858.98
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$50,360.00
	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$0.00
	GENERAL CATEGORIES	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$11,364.93
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$45,000.26
	GENERAL CATEGORIES	PURCHASED POWER	\$21,369.76
	GENERAL CATEGORIES	CHEMICALS	\$2,346.68
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$12,012.55
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$750.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$1,666.67
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$3,371.36
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$2,500.00
	GENERAL CATEGORIES	TAXES	\$0.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$37,174.85
			\$187,917.06
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$55,941.84
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$27,636.00
	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$0.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$0.00
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$593.69
			\$84,171.53
			\$272,088.59
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$28,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$27,941.84
			\$55,941.84
			\$55,941.84
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	EQUIPMENT	\$2,741.09
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$11,489.35
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS STATE ENERGY GRANT	\$74,396.54

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN
COUNTY: CASS COUNTY

ID: 9-3-550

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

PAGE: 4

Expense Category Total:

\$88,626.98

Fund Total:

\$88,626.98

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$2,017.17
Expense Category Total:			\$2,017.17
Fund Total:			\$2,017.17
WASTEWATER UTILITY-OTHER #1 W.W. CONSTRUCTION ESCROW	NO FUNCTION NEEDED	CONSTRUCTION	\$60,713.00
Expense Category Total:			\$60,713.00
Fund Total:			\$60,713.00
Total EXPENDITURES:			\$721,245.94

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

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>
		TOWN CHECKING	00050032	\$265,346.25			\$262,294.13
		WATER CHECKING	0050067	\$38,502.31			\$119,011.11
		SEWAGE CHECKING	0050040	\$194,440.03			\$149,306.18
		OFFICE CASH	N/A	\$125.00			\$125.00

Total CASH: **\$530,736.42**

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>
01/01/2010	101 GENERAL	SAVINGS ACCOUNT	9629295	\$12,710.67	12/31/2011	0.05	\$12,100.34

Total by Fund: **\$12,100.34**

01/01/2010	708 MOTOR VEHICLE HIGHWAY	SAVINGS ACCOUNT	9629295	\$109,354.26	12/31/2011	0.05	\$109,611.55
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Total by Fund: **\$109,611.55**

01/01/2010	706 LOCAL ROAD AND STREET	SAVINGS ACCOUNT	9629295	\$12,216.35	12/31/2011	0.05	\$12,066.55
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Total by Fund: **\$12,066.55**

01/01/2010	1301 PARKS AND RECREATION	SAVINGS ACCOUNT	9629295	\$103.25	12/31/2011	0.05	\$111.18
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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>
Total by Fund:							\$111.18
01/01/2010	2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	SAVINGS ACCOUNT	9629295	\$45,947.52	12/31/2011	0.05	\$45,267.51
Total by Fund:							\$45,267.51
01/01/2010	2411 CEDIT CAPITAL PROJECTS	SAVINGS ACCOUNT	9629295	\$91,015.08	12/31/2011	0.05	\$56,527.66
Total by Fund:							\$56,527.66
01/01/2010	6580 WATER UTILITY-OPERATI NG	SAVINGS ACCOUNT	9634592	\$29,590.55	12/31/2011	0.17	\$29,094.45
02/24/2009	6580 WATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	71105	\$3,000.00	03/17/2011	2.15	\$3,000.00
Total by Fund:							\$32,094.45
01/01/2010	6508 WATER UTILITY-DEPRECI ATION/IMPROVE	SAVINGS ACCOUNT	9634592	\$65,342.31	12/31/2011	0.17	\$65,134.89
11/06/2009	6508 WATER UTILITY-DEPRECI ATION/IMPROVE	CERTIFICATE OF DEPOSIT	88803095	\$15,000.00	02/28/2011	1.60	\$15,000.00
10/27/2000	6508 WATER UTILITY-DEPRECI ATION/IMPROVE	CERTIFICATE OF DEPOSIT	89023	\$22,000.00	02/19/2011	1.60	\$22,000.00
06/30/2008	6508 WATER UTILITY-DEPRECI	CERTIFICATE OF DEPOSIT	89019	\$12,000.00	06/30/2012	4.25	\$12,000.00

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>
		ATION/IMPROVE					
Total by Fund:							\$114,134.89
06/24/2009	6509 WATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	88809705	\$4,300.00	07/12/2011	1.25	\$4,300.00
Total by Fund:							\$4,300.00
01/01/2010	WASTEWATER UTILITY-OPERATING	SAVINGS ACCOUNT	9628461	\$97,258.71	12/31/2011	0.03	\$97,593.69
01/01/2010	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	88819061	\$10,804.39	03/09/2011	1.60	\$10,000.00
Total by Fund:							\$107,593.69
01/01/2010	WASTEWATER UTIL-BOND AND INTEREST	SAVINGS ACCOUNT	9628461	\$0.00	12/31/2011	0.04	\$0.00
Total by Fund:							\$0.00
01/01/2010	WASTEWATER UTILITY-DEPRECIATION/IMPROVE	SAVINGS ACCOUNT	9628461	\$23,250.47	12/31/2011	0.04	\$23,113.25
Total by Fund:							\$23,113.25
02/25/2010	WASTEWATER UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	93397	\$2,200.00	09/25/2011	0.90	\$2,200.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN
COUNTY: CASS COUNTY

ID: 9-3-550

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

PAGE: 4

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>
Total by Fund:							\$2,200.00
Total INVESTMENTS:							\$519,121.07
Total Cash and Investments:							\$1,049,857.49

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:

FIRE PROTECTION

\$13,195.00

TOTAL PAID TO LOCAL GOVERNMENTS

\$13,195.00

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$13,195.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550

COUNTY: CASS 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>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550

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

COUNTY: CASS COUNTY
UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550
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: WALTON CIVIL TOWN
COUNTY: CASS COUNTY

ID: 9-3-550

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>
	GALVESTON AMBULANCE SERVICE		CASS COUNTY			CONTRIBUTION FOR AMBULANCE SERVICE	\$1,500.00
		GALVESTON, IN 46932					
	WALTON AMERICAN LEGION	111 S. DEPOT ST.	CASS COUNTY			CONTRIBUTION - MEMORIAL DAY	\$75.00
		WALTON,, IN 46994					
	LEWIS CASS SUMMER SOFTBALL LEAGUE	607 EAST ST.	CASS COUNTY	BARBARA MEEK		CONTRIBUTION	\$0.00
		WALTON, IN 46994					
	WALTON FIREWORKS ORGANIZATIONS	101 S. MAIN ST.	CASS COUNTY	PAMELA S. GRANT		PURCHASE OF FIREWORKS	\$2,000.00
		WALTON, IN 46994					
	WALTON MAIN STREET ORGANIZATION		CASS COUNTY	ROVENA AYERS		CONTRIBUTION FOR WI-FI	\$3,250.00
	WALTON COMMUNITY FIRE DEPT.	210 SO. DEPOT ST.	CASS COUNTY	WALTER BENNETT		FIRE PROTECTION	\$13,165.00
		PO BOX 396					
		WALTON,, IN 46994					