

FEDERAL IDENTIFICATION NUMBER:
35-6001191

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

UNIT NAME:

TOWN OF SELLERSBURG

COUNTY:

CLARK COUNTY

ID: 10-3-552

(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: _____

PRINTED NAME OF OFFICIAL: DAVID KINDER

ADDRESS: 316 E. UTICA

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

TITLE: CLERK TREASURER

DATE SIGNED: _____

CITY: SELLERSBURG

EMAIL ADDRESS: michelleeve@hotmail.com

ZIP: 47172-0000

*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 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						
309 COURT RESTITUTION	\$250.00	\$347.00	\$342.00	\$255.00	\$0.00	\$255.00
443 FIELDHOUSE FUND	\$30,255.27	\$282,283.67	\$312,164.13	\$374.81	\$0.00	\$374.81
101 GENERAL	\$774,124.84	\$2,608,764.97	\$2,694,271.63	\$688,618.18	\$0.00	\$688,618.18
502 PETTY CASH	\$850.00	\$500.00	\$0.00	\$1,350.00	\$0.00	\$1,350.00
Total by Fund Type:	\$805,480.11	\$2,891,895.64	\$3,006,777.76	\$690,597.99	\$0.00	\$690,597.99
FUND TYPE: SPECIAL REVENUE						
406 CEDIT SPECIAL REVENUE	\$432,965.67	\$176,382.84	\$212,155.69	\$397,192.82	\$0.00	\$397,192.82
226 CLERK'S RECORDS PERPETUATION	\$5,217.75	\$564.00	\$0.00	\$5,781.75	\$0.00	\$5,781.75
307 COURT FEES	\$12,839.67	\$77,186.00	\$73,412.25	\$16,613.42	\$0.00	\$16,613.42
227 DEFERRAL PROGRAM	\$2,818.00	\$0.00	\$0.00	\$2,818.00	\$0.00	\$2,818.00
445 DONATIONS	\$504.63	\$0.00	\$504.63	\$0.00	\$0.00	\$0.00
256 GRANT, MISC	\$2,300.59	\$87,480.00	\$88,664.00	\$1,116.59	\$0.00	\$1,116.59
233 LAW ENFORCEMENT CONTINUING ED	\$39,473.98	\$8,186.00	\$2,002.00	\$45,657.98	\$0.00	\$45,657.98
202 LOCAL ROAD AND STREET	\$35,590.68	\$63,142.96	\$17,838.20	\$80,895.44	\$0.00	\$80,895.44
201 MOTOR VEHICLE HIGHWAY	\$19,060.56	\$165,319.23	\$141,485.96	\$42,893.83	\$0.00	\$42,893.83
204 PARK NONREVERTING OPERATING	\$77,975.05	\$145,523.86	\$125,706.21	\$97,792.70	\$0.00	\$97,792.70
446 POLICE DONATION	\$8,898.54	\$13,343.14	\$8,950.76	\$13,290.92	\$0.00	\$13,290.92
258 POLICE STATION FUND	\$2,355.73	\$0.00	\$498.37	\$1,857.36	\$0.00	\$1,857.36
405 RAINY DAY	\$295,421.91	\$109,629.73	\$100,000.00	\$305,051.64	\$0.00	\$305,051.64
224 SEIZED ASSETS	\$611.27	\$0.00	\$611.27	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$936,034.03	\$846,757.76	\$771,829.34	\$1,010,962.45	\$0.00	\$1,010,962.45
FUND TYPE: DEBT SERVICE						
611 WATER DEBT RESERVE	\$249,617.04	\$0.00	\$0.00	\$249,617.04	\$0.00	\$249,617.04
615 WW CD	\$166,000.00	\$0.00	\$0.00	\$166,000.00	\$0.00	\$166,000.00
Total by Fund Type:	\$415,617.04	\$0.00	\$0.00	\$415,617.04	\$0.00	\$415,617.04

FUND TYPE: CAPITAL PROJECTS

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						
308 BOND MONIES	\$47,157.50	\$7,600.00	\$12,115.00	\$42,642.50	\$0.00	\$42,642.50
402 CUMULATIVE CAPITAL DEVELOPMENT	\$134,485.04	\$48,785.47	\$99,220.73	\$84,049.78	\$0.00	\$84,049.78
401 CUMULATIVE CAPITAL IMPROVEMENT	\$22,931.32	\$17,775.70	\$21,009.54	\$19,697.48	\$0.00	\$19,697.48
229 POLICE COMMUNICATION NONREVERTING	\$0.00	\$83,773.16	\$0.00	\$83,773.16	\$0.00	\$83,773.16
260 POLICE EQUIPMENT (NOT DEBT SERVICE)	\$2,983.10	\$0.00	\$2,725.00	\$258.10	\$0.00	\$258.10
627 WW EXPANSION	\$455,583.74	\$0.00	\$0.00	\$455,583.74	\$0.00	\$455,583.74
Total by Fund Type:	\$663,140.70	\$157,934.33	\$135,070.27	\$686,004.76	\$0.00	\$686,004.76
FUND TYPE: INTERNAL SERVICE						
228 SELF-INSURANCE	\$22,000.00	\$12,000.00	\$0.00	\$34,000.00	\$0.00	\$34,000.00
Total by Fund Type:	\$22,000.00	\$12,000.00	\$0.00	\$34,000.00	\$0.00	\$34,000.00
FUND TYPE: PENSION TRUST						
703 POLICE PENSION	\$200,912.66	\$53,625.55	\$78,091.00	\$176,447.21	\$0.00	\$176,447.21
Total by Fund Type:	\$200,912.66	\$53,625.55	\$78,091.00	\$176,447.21	\$0.00	\$176,447.21
FUND TYPE: AGENCY						
756 DEFERRED COMPENSATION	\$0.00	\$46,532.84	\$46,532.84	\$0.00	\$0.00	\$0.00
701 PAYROLL	\$0.00	\$1,441,531.36	\$0.00	\$1,441,531.36	\$0.00	\$1,441,531.36
731 PAYROLL WITHHOLDING-FEDERAL	\$0.00	\$199,253.99	\$199,253.99	\$0.00	\$0.00	\$0.00
702 PAYROLL WITHHOLDING-INSURANCE	\$0.00	\$0.00	\$26,223.94	\$-26,223.94	\$0.00	\$-26,223.94
735 PAYROLL WITHHOLDING-LOCAL TAX	\$0.00	\$38,588.38	\$38,588.38	\$0.00	\$0.00	\$0.00
733 PAYROLL WITHHOLDING-MEDICARE	\$0.00	\$61,498.71	\$61,498.71	\$0.00	\$0.00	\$0.00
732 PAYROLL WITHHOLDING-OASI	\$0.00	\$174,292.38	\$174,292.38	\$0.00	\$0.00	\$0.00
750 PAYROLL WITHHOLDING-OTHER #11	\$0.00	\$75,202.12	\$0.00	\$75,202.12	\$0.00	\$75,202.12
751 PAYROLL WITHHOLDING-OTHER #12	\$93.55	\$8,947.26	\$0.00	\$9,040.81	\$0.00	\$9,040.81
752 PAYROLL WITHHOLDING-OTHER #13	\$16.38	\$636.18	\$9,040.81	\$-8,388.25	\$0.00	\$-8,388.25

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						
753 PAYROLL WITHHOLDING-OTHER #14	\$28.41	\$1,072.21	\$0.00	\$1,100.62	\$0.00	\$1,100.62
754 PAYROLL WITHHOLDING-OTHER #15	\$32.63	\$12,211.50	\$0.00	\$12,244.13	\$0.00	\$12,244.13
782 PAYROLL WITHHOLDING-OTHER #33	\$0.00	\$2,729.19	\$0.00	\$2,729.19	\$0.00	\$2,729.19
783 PAYROLL WITHHOLDING-OTHER #34	\$0.00	\$7,134.40	\$0.00	\$7,134.40	\$0.00	\$7,134.40
737 PAYROLL WITHHOLDING-POLICE PENSION	\$0.00	\$20,925.11	\$20,925.11	\$0.00	\$0.00	\$0.00
734 PAYROLL WITHHOLDING-STATE	\$0.00	\$69,312.21	\$69,312.21	\$0.00	\$0.00	\$0.00
780 PAYROLL WITHHOLDINGS-OTHER	\$0.00	\$22,120.00	\$22,120.00	\$0.00	\$0.00	\$0.00
755 PAYROLL WITHHOLDINGS-SAVINGS	\$0.00	\$218,743.98	\$218,743.98	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$170.97	\$2,400,731.82	\$886,532.35	\$1,514,370.44	\$0.00	\$1,514,370.44

Subtotal All Funds:	\$3,043,355.51	\$6,362,945.10	\$4,878,300.72	\$4,527,999.89	\$0.00	\$4,527,999.89
----------------------------	-----------------------	-----------------------	-----------------------	-----------------------	---------------	-----------------------

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In	\$0.00					
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$6,362,945.10	\$4,878,300.72			

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						
607 WASTEWATER UTIL-BOND AND INTEREST	\$1,276.64	\$455,595.84	\$448,125.00	\$8,747.48	\$0.00	\$8,747.48
626 WASTEWATER UTILITY-CONSTRUCTION	\$774,658.79	\$281,890.00	\$608,963.06	\$447,585.73	\$0.00	\$447,585.73
613 WASTEWATER UTILITY-DEBT RESERVE	\$221,000.00	\$61,787.69	\$0.00	\$282,787.69	\$0.00	\$282,787.69
606 WASTEWATER UTILITY-OPERATING	\$173,098.93	\$1,895,529.42	\$2,013,102.18	\$55,526.17	\$0.00	\$55,526.17
628 WASTEWATER UTILITY-OTHER #1	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
602 WATER UTILITY-BOND AND INTEREST	\$45,194.05	\$318,961.42	\$302,527.50	\$61,627.97	\$0.00	\$61,627.97
610 WATER UTILITY-CONSTRUCTION	\$20,344.14	\$12,335.62	\$4,235.00	\$28,444.76	\$0.00	\$28,444.76
604 WATER UTILITY-CUSTOMER DEPOSIT	\$239,420.00	\$100.00	\$9,380.00	\$230,140.00	\$0.00	\$230,140.00
614 WATER UTILITY-DEBT RESERVE	\$44,000.00	\$0.00	\$293,617.04	\$-249,617.04	\$0.00	\$-249,617.04
601 WATER UTILITY-OPERATING	\$126,602.54	\$1,004,447.29	\$908,981.05	\$222,068.78	\$0.00	\$222,068.78
617 WATER UTILITY-OTHER #1	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Total by Fund Type:	\$1,646,595.09	\$4,030,647.28	\$4,588,930.83	\$1,088,311.54	\$0.00	\$1,088,311.54

Subtotal All Funds:	\$1,646,595.09	\$4,030,647.28	\$4,588,930.83	\$1,088,311.54	\$0.00	\$1,088,311.54
----------------------------	-----------------------	-----------------------	-----------------------	-----------------------	---------------	-----------------------

Section II

Less:

Investment Sales	\$318,961.42					
Investment Purchases			\$800.00			
Transfers In	\$463,202.37					
Transfers Out			\$564,563.90			
Net Receipts and Disbursements		\$3,248,483.49	\$4,023,566.93			

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$1,587,658.52
101311000	GENERAL PROPERTY TAXES	\$9,253.13
	Total for: TAXES	\$1,596,911.65
101224000	LICENSES, OTHER	\$1,300.00
101221000	BUILDING AND PLANNING PERMITS	\$20,364.99
101221100	PERMITS, OTHER	\$1,295.00
101221200	PERMITS, OTHER	\$100.00
	Total for: LICENSES AND PERMITS	\$23,059.99
101631000	STATE GRANTS-GENERAL GOVERNMENT	\$3,825.00
101351000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$13,147.51
101228000	CIGARETTE TAX DISTR-GENERAL FUND	\$4,847.92
101226000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,398.00
101227000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$63,635.74
101318000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$12,212.16
101336000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$544,635.63
101337000	RIVERBOAT REVENUE SHARING	\$37,992.53
	Total for: INTERGOVERNMENTAL	\$681,694.49
101495000	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$9,925.00
101442000	GARBAGE AND TRASH COLLECTION FEES	\$207,663.25
101440000	TIPPING FEES	\$228.00
101214000	CABLE TV RECEIPTS	\$29,187.08
	Total for: CHARGES FOR SERVICES	\$247,003.33
101310000	FINES AND FEES-OTHER	\$6,285.00
101325000	FINES AND FEES-OTHER	\$175.00
101390000	FINES AND FEES-OTHER	\$1,102.00
101451000	FINES AND FEES-OTHER	\$1,655.00
101350000	COURT COSTS	\$6,134.50
101361000	COURT COSTS	\$2,150.00
101339000	COURT RECEIPTS	\$1,219.25
	Total for: FINES, FORFEITURES, AND FEES	\$18,720.75
101609000	INTEREST EARNED	\$21.94
101301000	CONTRIBUTIONS AND DONATIONS	\$390.00
101495010	MISCELLANEOUS REVENUE-OTHER	\$2,213.28
101413000	MISCELLANEOUS REVENUE-OTHER	\$-700.00
101443000	MISCELLANEOUS REVENUE-OTHER	\$24,880.00
101920000	MISCELLANEOUS REVENUE-OTHER	\$4,651.62
	Total for: MISCELLANEOUS	\$31,456.84
101960000	REFUNDS-OTHER	\$9,917.92
	Total for: OTHER FINANCING SOURCES	\$9,917.92

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: TOWN OF SELLERSBURG
COUNTY: CLARK COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 101 GENERAL	\$2,608,764.97
Fund: <u>502 PETTY CASH</u>	
502499000 OTHER FINANCING SOURCES	\$500.00
Total for: OTHER FINANCING SOURCES	\$500.00
TOTAL RECEIPTS FOR 502 PETTY CASH	\$500.00
Fund: <u>309 COURT RESTITUTION</u>	
309914000 BOND FORFEITURES	\$347.00
Total for: FINES, FORFEITURES, AND FEES	\$347.00
TOTAL RECEIPTS FOR 309 COURT RESTITUTION	\$347.00
Fund: <u>443 FIELDHOUSE FUND</u>	
443914000 PARK RECEIPTS	\$100,000.00
443493000 PARK RECEIPTS	\$71,432.33
443450000 PARK RECEIPTS	\$33,366.14
443650000 PARK RECEIPTS	\$171.45
443499000 PARK RECEIPTS	\$3,775.00
443460000 PARK RECEIPTS	\$48,751.25
443440000 PARK RECEIPTS	\$14,180.00
443444000 PARK RECEIPTS	\$725.00
443470000 PARK RECEIPTS	\$9,882.50
Total for: CHARGES FOR SERVICES	\$282,283.67
TOTAL RECEIPTS FOR 443 FIELDHOUSE FUND	\$282,283.67
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>	
201990000 STREET AND CURB CUT PERMITS	\$50.00
Total for: LICENSES AND PERMITS	\$50.00
201357000 MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$165,269.23
Total for: INTERGOVERNMENTAL	\$165,269.23
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$165,319.23
Fund: <u>202 LOCAL ROAD AND STREET</u>	
202311000 LOCAL ROAD AND STREET DISTRIBUTION	\$63,142.96
Total for: INTERGOVERNMENTAL	\$63,142.96
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$63,142.96
Fund: <u>204 PARK NONREVERTING OPERATING</u>	
204126000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$71.00
204122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,232.23

UNIT NAME: TOWN OF SELLERSBURG

PART 2 - RECEIPTS

COUNTY: CLARK COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund: <u>204 PARK NONREVERTING OPERATING</u>		
204318000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$620.28
	Total for: INTERGOVERNMENTAL	\$3,923.51
204110000	PARK RECEIPTS	\$80,709.71
204998000	PARK RECEIPTS	\$85.00
204499000	PARK RECEIPTS	\$444.22
204500000	PARK RECEIPTS	\$95.56
204471000	SWIMMING POOL RECEIPTS	\$23,441.94
204471010	SWIMMING POOL RECEIPTS	\$6,880.00
204471020	SWIMMING POOL RECEIPTS	\$1,560.00
204471030	SWIMMING POOL RECEIPTS	\$4,761.00
204471040	SWIMMING POOL RECEIPTS	\$600.00
204990000	SWIMMING POOL RECEIPTS	\$2,258.00
204474000	CONCESSION STANDS	\$14,881.92
204473000	RENTAL OF PROPERTY (RECREATION)	\$5,883.00
	Total for: CHARGES FOR SERVICES	\$141,600.35
TOTAL RECEIPTS FOR 204 PARK NONREVERTING OPERATING		\$145,523.86
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>		
233422000	GUN PERMITS	\$3,590.00
	Total for: LICENSES AND PERMITS	\$3,590.00
233421000	ACCIDENT REPORT COPIES	\$955.00
233413010	POLICE REPORTS	\$144.00
233424000	POLICE REPORTS	\$1,450.00
233400000	POLICE REPORTS	\$1,083.00
233427000	POLICE REPORTS	\$905.00
233423000	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$59.00
	Total for: CHARGES FOR SERVICES	\$4,596.00
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED		\$8,186.00
Fund: <u>226 CLERK'S RECORDS PERPETUATION</u>		
226541000	COURT RECEIPTS	\$564.00
	Total for: FINES, FORFEITURES, AND FEES	\$564.00
TOTAL RECEIPTS FOR 226 CLERK'S RECORDS PERPETUATION		\$564.00
Fund: <u>256 GRANT, MISC</u>		
256511000	STATE GRANTS-PUBLIC SAFETY	\$87,480.00
	Total for: INTERGOVERNMENTAL	\$87,480.00
TOTAL RECEIPTS FOR 256 GRANT, MISC		\$87,480.00

UNIT NAME: TOWN OF SELLERSBURG

PART 2 - RECEIPTS

COUNTY: CLARK COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>405 RAINY DAY</u>	
405125000	CEDIT INTERGOVERNMENTAL	\$48,781.80
405126000	CEDIT INTERGOVERNMENTAL	\$60,847.93
	Total for: INTERGOVERNMENTAL	\$109,629.73
TOTAL RECEIPTS FOR 405 RAINY DAY		\$109,629.73
Fund:	<u>406 CEDIT SPECIAL REVENUE</u>	
406494000	CEDIT INTERGOVERNMENTAL	\$176,382.84
	Total for: INTERGOVERNMENTAL	\$176,382.84
TOTAL RECEIPTS FOR 406 CEDIT SPECIAL REVENUE		\$176,382.84
Fund:	<u>307 COURT FEES</u>	
307444000	FINES AND FEES-OTHER	\$77,186.00
	Total for: FINES, FORFEITURES, AND FEES	\$77,186.00
TOTAL RECEIPTS FOR 307 COURT FEES		\$77,186.00
Fund:	<u>446 POLICE DONATION</u>	
446499000	CONTRIBUTIONS AND DONATIONS	\$13,343.14
	Total for: MISCELLANEOUS	\$13,343.14
TOTAL RECEIPTS FOR 446 POLICE DONATION		\$13,343.14
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110000	GENERAL PROPERTY TAXES	\$46,523.75
	Total for: TAXES	\$46,523.75
402126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$41.00
402122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,863.16
402318000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$357.56
	Total for: INTERGOVERNMENTAL	\$2,261.72
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT		\$48,785.47
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354000	CIGARETTE TAX DISTR-CCI FUND	\$17,775.70
	Total for: INTERGOVERNMENTAL	\$17,775.70
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT		\$17,775.70
Fund:	<u>308 BOND MONIES</u>	
308499000	BOND FORFEITURES	\$7,600.00
	Total for: FINES, FORFEITURES, AND FEES	\$7,600.00
TOTAL RECEIPTS FOR 308 BOND MONIES		\$7,600.00

	<u>Title</u>	<u>Amount</u>
Fund:	<u>229 POLICE COMMUNICATION NONREVERTING</u>	
229321000	LOIT PUBLIC SAFETY	\$83,773.16
	Total for: INTERGOVERNMENTAL	\$83,773.16
TOTAL RECEIPTS FOR 229 POLICE COMMUNICATION NONREVERTING		\$83,773.16
Fund:	<u>228 SELF-INSURANCE</u>	
228950000	CHARGES FOR SERVICES, OTHER CULTURE AND REC	\$12,000.00
	Total for: CHARGES FOR SERVICES	\$12,000.00
TOTAL RECEIPTS FOR 228 SELF-INSURANCE		\$12,000.00
Fund:	<u>703 POLICE PENSION</u>	
703499000	STATE CONTRIBUTIONS	\$53,625.55
	Total for: MISCELLANEOUS	\$53,625.55
TOTAL RECEIPTS FOR 703 POLICE PENSION		\$53,625.55
Fund:	<u>701 PAYROLL</u>	
701110000	AGENCY FUND ADDITIONS	\$1,441,531.36
	Total for: OTHER FINANCING SOURCES	\$1,441,531.36
TOTAL RECEIPTS FOR 701 PAYROLL		\$1,441,531.36
Fund:	<u>756 DEFERRED COMPENSATION</u>	
756756000	AGENCY FUND ADDITIONS	\$46,532.84
	Total for: OTHER FINANCING SOURCES	\$46,532.84
TOTAL RECEIPTS FOR 756 DEFERRED COMPENSATION		\$46,532.84
Fund:	<u>780 PAYROLL WITHHOLDINGS-OTHER</u>	
780780000	AGENCY FUND ADDITIONS	\$22,120.00
	Total for: OTHER FINANCING SOURCES	\$22,120.00
TOTAL RECEIPTS FOR 780 PAYROLL WITHHOLDINGS-OTHER		\$22,120.00
Fund:	<u>731 PAYROLL WITHHOLDING-FEDERAL</u>	
731731000	AGENCY FUND ADDITIONS	\$199,253.99
	Total for: OTHER FINANCING SOURCES	\$199,253.99
TOTAL RECEIPTS FOR 731 PAYROLL WITHHOLDING-FEDERAL		\$199,253.99
Fund:	<u>734 PAYROLL WITHHOLDING-STATE</u>	
734734000	AGENCY FUND ADDITIONS	\$69,312.21
	Total for: OTHER FINANCING SOURCES	\$69,312.21
TOTAL RECEIPTS FOR 734 PAYROLL WITHHOLDING-STATE		\$69,312.21

	<u>Title</u>	<u>Amount</u>
Fund:	<u>732 PAYROLL WITHHOLDING-OASI</u>	
732732000	AGENCY FUND ADDITIONS	\$174,292.38
	Total for: OTHER FINANCING SOURCES	\$174,292.38
	TOTAL RECEIPTS FOR 732 PAYROLL WITHHOLDING-OASI	\$174,292.38
Fund:	<u>735 PAYROLL WITHHOLDING-LOCAL TAX</u>	
735735000	AGENCY FUND ADDITIONS	\$38,588.38
	Total for: OTHER FINANCING SOURCES	\$38,588.38
	TOTAL RECEIPTS FOR 735 PAYROLL WITHHOLDING-LOCAL TAX	\$38,588.38
Fund:	<u>733 PAYROLL WITHHOLDING-MEDICARE</u>	
733733000	AGENCY FUND ADDITIONS	\$61,498.71
	Total for: OTHER FINANCING SOURCES	\$61,498.71
	TOTAL RECEIPTS FOR 733 PAYROLL WITHHOLDING-MEDICARE	\$61,498.71
Fund:	<u>755 PAYROLL WITHHOLDINGS-SAVINGS</u>	
755755000	AGENCY FUND ADDITIONS	\$218,743.98
	Total for: OTHER FINANCING SOURCES	\$218,743.98
	TOTAL RECEIPTS FOR 755 PAYROLL WITHHOLDINGS-SAVINGS	\$218,743.98
Fund:	<u>737 PAYROLL WITHHOLDING-POLICE PENSION</u>	
737737000	AGENCY FUND ADDITIONS	\$20,925.11
	Total for: OTHER FINANCING SOURCES	\$20,925.11
	TOTAL RECEIPTS FOR 737 PAYROLL WITHHOLDING-POLICE PENSION	\$20,925.11
Fund:	<u>750 PAYROLL WITHHOLDING-OTHER #11</u>	
750750000	AGENCY FUND ADDITIONS	\$75,202.12
	Total for: OTHER FINANCING SOURCES	\$75,202.12
	TOTAL RECEIPTS FOR 750 PAYROLL WITHHOLDING-OTHER #11	\$75,202.12
Fund:	<u>751 PAYROLL WITHHOLDING-OTHER #12</u>	
751751000	AGENCY FUND ADDITIONS	\$8,947.26
	Total for: OTHER FINANCING SOURCES	\$8,947.26
	TOTAL RECEIPTS FOR 751 PAYROLL WITHHOLDING-OTHER #12	\$8,947.26
Fund:	<u>752 PAYROLL WITHHOLDING-OTHER #13</u>	
752752000	AGENCY FUND ADDITIONS	\$636.18
	Total for: OTHER FINANCING SOURCES	\$636.18
	TOTAL RECEIPTS FOR 752 PAYROLL WITHHOLDING-OTHER #13	\$636.18

	<u>Title</u>	<u>Amount</u>
Fund:	<u>753 PAYROLL WITHHOLDING-OTHER #14</u>	
753753000	AGENCY FUND ADDITIONS	\$1,072.21
	Total for: OTHER FINANCING SOURCES	\$1,072.21
	TOTAL RECEIPTS FOR 753 PAYROLL WITHHOLDING-OTHER #14	\$1,072.21
Fund:	<u>754 PAYROLL WITHHOLDING-OTHER #15</u>	
754754000	AGENCY FUND ADDITIONS	\$12,211.50
	Total for: OTHER FINANCING SOURCES	\$12,211.50
	TOTAL RECEIPTS FOR 754 PAYROLL WITHHOLDING-OTHER #15	\$12,211.50
Fund:	<u>782 PAYROLL WITHHOLDING-OTHER #33</u>	
782782000	AGENCY FUND ADDITIONS	\$2,729.19
	Total for: OTHER FINANCING SOURCES	\$2,729.19
	TOTAL RECEIPTS FOR 782 PAYROLL WITHHOLDING-OTHER #33	\$2,729.19
Fund:	<u>783 PAYROLL WITHHOLDING-OTHER #34</u>	
783783000	AGENCY FUND ADDITIONS	\$7,134.40
	Total for: OTHER FINANCING SOURCES	\$7,134.40
	TOTAL RECEIPTS FOR 783 PAYROLL WITHHOLDING-OTHER #34	\$7,134.40
	Total Receipts:	\$6,362,945.10

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

ID: 10-3-552 PAGE: 1
 COUNTY: CLARK COUNTY
 UNIT NAME: TOWN OF SELLERSBURG

Fund:	309 COURT RESTITUTION		
	OTHER DISBURSEMENTS		\$342.00
	TOTAL		\$342.00
Fund:	443 FIELDHOUSE FUND		
	OTHER SERVICES AND CHARGES		\$312,164.13
	TOTAL		\$312,164.13
Fund:	201 MOTOR VEHICLE HIGHWAY		
	OTHER SERVICES AND CHARGES		\$137,288.50
	CAPITAL OUTLAY		\$4,197.46
	TOTAL		\$141,485.96
Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$17,838.20
	TOTAL		\$17,838.20
Fund:	204 PARK NONREVERTING OPERATING		
	PERSONAL SERVICES		\$58,784.97
	SUPPLIES		\$23,595.56
	OTHER SERVICES AND CHARGES		\$29,928.10
	CAPITAL OUTLAY		\$12,962.58
	OTHER DISBURSEMENTS		\$435.00
	TOTAL		\$125,706.21
Fund:	445 DONATIONS		
	OTHER SERVICES AND CHARGES		\$504.63
	TOTAL		\$504.63
Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	OTHER DISBURSEMENTS		\$2,002.00
	TOTAL		\$2,002.00
Fund:	256 GRANT, MISC		
	OTHER DISBURSEMENTS		\$88,664.00
	TOTAL		\$88,664.00
Fund:	405 RAINY DAY		
	SUPPLIES		\$100,000.00
	TOTAL		\$100,000.00
Fund:	406 CEDIT SPECIAL REVENUE		
	OTHER SERVICES AND CHARGES		\$212,155.69
	TOTAL		\$212,155.69
Fund:	224 SEIZED ASSETS		
	OTHER SERVICES AND CHARGES		\$611.27
	TOTAL		\$611.27
Fund:	307 COURT FEES		
	OTHER DISBURSEMENTS		\$73,412.25

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

ID: 10-3-552 PAGE: 2
 COUNTY: CLARK COUNTY
 UNIT NAME: TOWN OF SELLERSBURG

TOTAL		\$73,412.25
Fund: 446 POLICE DONATION		
	OTHER SERVICES AND CHARGES	\$8,950.76
TOTAL		\$8,950.76
Fund: 258 POLICE STATION FUND		
	OTHER DISBURSEMENTS	\$498.37
TOTAL		\$498.37
Fund: 402 CUMULATIVE CAPITAL DEVELOPMENT		
	OTHER SERVICES AND CHARGES	\$29,038.22
	CAPITAL OUTLAY	\$70,182.51
TOTAL		\$99,220.73
Fund: 260 POLICE EQUIPMENT (NOT DEBT SERVICE)		
	OTHER SERVICES AND CHARGES	\$2,725.00
TOTAL		\$2,725.00
Fund: 401 CUMULATIVE CAPITAL IMPROVEMENT		
	OTHER SERVICES AND CHARGES	\$7,412.04
	CAPITAL OUTLAY	\$13,597.50
TOTAL		\$21,009.54
Fund: 308 BOND MONIES		
	OTHER SERVICES AND CHARGES	\$12,115.00
TOTAL		\$12,115.00
Fund: 703 POLICE PENSION		
	OTHER SERVICES AND CHARGES	\$78,091.00
TOTAL		\$78,091.00
Fund: 756 DEFERRED COMPENSATION		
	PERSONAL SERVICES	\$46,532.84
TOTAL		\$46,532.84
Fund: 780 PAYROLL WITHHOLDINGS-OTHER		
	PERSONAL SERVICES	\$22,120.00
TOTAL		\$22,120.00
Fund: 731 PAYROLL WITHHOLDING-FEDERAL		
	PERSONAL SERVICES	\$199,253.99
TOTAL		\$199,253.99
Fund: 734 PAYROLL WITHHOLDING-STATE		
	PERSONAL SERVICES	\$69,312.21
TOTAL		\$69,312.21
Fund: 732 PAYROLL WITHHOLDING-OASI		
	PERSONAL SERVICES	\$174,292.38
TOTAL		\$174,292.38

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

ID: 10-3-552 PAGE: 3
COUNTY: CLARK COUNTY
UNIT NAME: TOWN OF SELLERSBURG

Fund:	735 PAYROLL WITHHOLDING-LOCAL TAX	
	PERSONAL SERVICES	\$38,588.38
	TOTAL	\$38,588.38
<hr/>		
Fund:	702 PAYROLL WITHHOLDING-INSURANCE	
	PERSONAL SERVICES	\$26,223.94
	TOTAL	\$26,223.94
<hr/>		
Fund:	733 PAYROLL WITHHOLDING-MEDICARE	
	PERSONAL SERVICES	\$61,498.71
	TOTAL	\$61,498.71
<hr/>		
Fund:	755 PAYROLL WITHHOLDINGS-SAVINGS	
	PERSONAL SERVICES	\$218,743.98
	TOTAL	\$218,743.98
<hr/>		
Fund:	737 PAYROLL WITHHOLDING-POLICE PENSION	
	PERSONAL SERVICES	\$20,925.11
	TOTAL	\$20,925.11
<hr/>		
Fund:		
	PERSONAL SERVICES	\$7,134.40
	TOTAL	\$7,134.40
<hr/>		
Fund:	752 PAYROLL WITHHOLDING-OTHER #13	
	AGENCY FUND DEDUCTIONS	\$9,040.81
	TOTAL	\$9,040.81
<hr/>		
	TOTAL DISBURSEMENTS:	\$2,191,163.49

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

ID: 10-3-552 PAGE: 1
 COUNTY: CLARK COUNTY
 UNIT NAME: TOWN OF SELLERSBURG

Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$161,504.93
	SUPPLIES		\$2,912.89
	OTHER SERVICES AND CHARGES		\$12,256.62
	CAPITAL OUTLAY		\$0.00
	EQUIPMENT AND CAPITAL IMPROVEMENTS		\$40.45
TOTAL			\$176,714.89
Dept:	CITY COUNCIL/TOWN BOARD		
	PERSONAL SERVICES		\$335,902.41
	SUPPLIES		\$500.00
	OTHER SERVICES AND CHARGES		\$253,566.91
	CAPITAL OUTLAY		\$18,300.00
TOTAL			\$608,269.32
Dept:	CITY/TOWN COURT		
	PERSONAL SERVICES		\$57,748.99
	SUPPLIES		\$4,235.37
	OTHER SERVICES AND CHARGES		\$3,615.94
	CAPITAL OUTLAY		\$169.99
TOTAL			\$65,770.29
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$1,099,832.68
	SUPPLIES		\$20,580.43
	OTHER SERVICES AND CHARGES		\$68,528.58
	CAPITAL OUTLAY		\$74,126.22
TOTAL			\$1,263,067.91
Dept:	STREET DEPARTMENT		
	PERSONAL SERVICES		\$216,914.84
	SUPPLIES		\$75,765.97
	OTHER SERVICES AND CHARGES		\$167,235.43
	CAPITAL OUTLAY		\$71,962.91
TOTAL			\$531,879.15
Dept:	GENERAL EXPENDITURES, OTHER		
	OTHER DISBURSEMENTS		\$48,570.07
TOTAL			\$48,570.07
BY OBJECT FOR GENERAL			
	PERSONAL SERVICES		\$1,871,903.85
	SUPPLIES		\$103,994.66
	OTHER SERVICES AND CHARGES		\$505,203.48
	CAPITAL OUTLAY		\$164,559.12
	OTHER DISBURSEMENTS		\$48,570.07
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$0.00
TOTAL GENERAL			\$2,694,271.63

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OPERATING FUND	NO FUNCTION NEEDED	601461100 METERED-RESIDENTIAL BILLING RESIDENTIAL	\$761,767.30
	NO FUNCTION NEEDED	601461600 METERED-OTHER WATER OTHER OPERATING	\$-21.94
	NO FUNCTION NEEDED	601427000 FIRE PROTECTION-PUBLIC BILLING FIRE PROTECTION	\$17,807.18
	NO FUNCTION NEEDED	601426000 REVENUES FROM OTHER SYSTEMS WATER HYDRANT RENTALS	\$91,919.70
	NO FUNCTION NEEDED	601474000 UTILITY COLLECTIONS BILLING OTHER COLLECTIONS	\$5,408.06
	NO FUNCTION NEEDED	601474100 UTILITY COLLECTIONS BILLING VACATION SHUT OFF'S	\$52.86
	NO FUNCTION NEEDED	601474200 UTILITY COLLECTIONS BILLING NSF FEE	\$6,420.85
	NO FUNCTION NEEDED	601474400 UTILITY COLLECTIONS BILLING RECONNECT FEE'S	\$11,178.88
	NO FUNCTION NEEDED	601474500 UTILITY COLLECTIONS WATER TAP-IN FEE'S	\$35,889.77
	NO FUNCTION NEEDED	601474600 UTILITY COLLECTIONS WATER DEBITS NSF CHECKS	\$-10,021.61
	NO FUNCTION NEEDED	601461200 UTILITY COLLECTIONS BILLING ADMIN FEE'S	\$34,186.61
	NO FUNCTION NEEDED	601499000 UTILITY COLLECTIONS BILLING OVER/SHORT	\$-91.85
	NO FUNCTION NEEDED	601913000 OTHER REVENUE WATER INSURANCE REIMBURSEMENT	\$1,000.00
	NO FUNCTION NEEDED	601443000 OTHER REVENUE BILLING SALES TAX	\$45,340.95
	NO FUNCTION NEEDED	601419000 INTEREST EARNED WATER INTEREST INCOME	\$244.84
	NO FUNCTION NEEDED	601999000 TRANSFER PER BOND ORDINANCE WATER TRANSFER MISC	\$3,315.69
	NO FUNCTION NEEDED	601495000 TRANSFER OF FUNDS-OTHER WATER BILLING OFFICE TRANSFER	\$50.00
Expense Category Total:			\$1,004,447.29
Fund Total:			\$1,004,447.29
602 WATER UTILITY-BOND AND INTEREST WATER BOND SINKING	NO FUNCTION NEEDED	602602000 SALE OF INVESTMENTS WATER BOND SINKING FUND	\$318,961.42
Expense Category Total:			\$318,961.42
Fund Total:			\$318,961.42

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

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-CUSTOMER DEPOSIT UTILITY NO FUNCTION NEEDED METER DEPOSIT		604474300 GUARANTEED REVENUES UTILITY METER DEPOSITS	\$100.00
	Expense Category Total:		\$100.00
	Fund Total:		\$100.00
610 WATER UTILITY-CONSTRUCTION WATER CAPITOL IMPROVEMENT	NO FUNCTION NEEDED	610000000 CAPITAL CONTRIBUTIONS WATER CAPITOL IMPROVEMENT	\$12,335.62
	Expense Category Total:		\$12,335.62
	Fund Total:		\$12,335.62
606 WASTEWATER UTILITY-OPERATING WW OPERATING	NO FUNCTION NEEDED	606522000 METERED-OTHER BILLING WW METERED	\$1,697,877.07
	NO FUNCTION NEEDED	606542000 MISC. SERVICE REVENUES WW SERVICE FEES	\$20.00
	NO FUNCTION NEEDED	606536000 OTHER REVENUE WW OTHER COLLECTIONS	\$140,278.41
	NO FUNCTION NEEDED	606913000 OTHER REVENUE WW INSURANCE REIMBURSEMENT	\$42,614.95
	NO FUNCTION NEEDED	606519000 INTEREST EARNED WW INTEREST INCOME	\$10,288.15
	NO FUNCTION NEEDED	606429000 TRANSFER PER BOND ORDINANCE WW LEINS	\$2,847.90
	NO FUNCTION NEEDED	606499000 TRANSFER PER BOND ORDINANCE WW REFUNDS	\$1,392.94
	NO FUNCTION NEEDED	606025999 REIMBURSEMENTS-OTHER S. BOWER RESTITUTION	\$210.00
	Expense Category Total:		\$1,895,529.42
	Fund Total:		\$1,895,529.42
607 WASTEWATER UTIL-BOND AND INTEREST WW BOND_INTEREST	NO FUNCTION NEEDED	607607000 TRANSFER PER BOND ORDINANCE WW BOND_INTEREST	\$455,595.84
	Expense Category Total:		\$455,595.84
	Fund Total:		\$455,595.84
626 WASTEWATER UTILITY-CONSTRUCTION WW TAP-IN	NO FUNCTION NEEDED	626536000 OTHER REVENUE WW TAP IN FEES	\$198,250.00
	NO FUNCTION NEEDED	627221000 OTHER REVENUE WW EXPANSION FEE'S	\$83,640.00
	Expense Category Total:		\$281,890.00
	Fund Total:		\$281,890.00
613 WASTEWATER UTILITY-DEBT RESERVE WW DEBT SERVICE	NO FUNCTION NEEDED	613000000 CAPITAL CONTRIBUTIONS WW DEBT SERVICE	\$61,787.69

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

Expense Category Total: \$61,787.69

Fund Total: \$61,787.69

Total REVENUES: \$4,030,647.28

EXPENDITURES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OPERATING FUND	TREATMENT AND DISPOSAL-OPERATIONS	601025397000 CHEMICALS WATER CHEMICALS	\$59,548.29
			Expense Category Total: \$59,548.29
	SALES EXPENSE	601025300000 TAXES WATER SALES TAX	\$46,535.31
	SALES EXPENSE	601025301000 TAXES WATER UTILITY RECEIPTS TAX	\$6,616.00
			Expense Category Total: \$53,151.31
	ADMINISTRATION AND GENERAL	601025115000 SALARIES AND WAGES-EMPLOYEES WATER SALARIES	\$281,906.70
	ADMINISTRATION AND GENERAL	601025126000 SALARIES AND WAGES-EMPLOYEES WATER LONGEVITY	\$20,330.97
	ADMINISTRATION AND GENERAL	601025131000 EMPLOYEE PENSIONS AND BENEFITS WATER UNIFORMS	\$827.57
	ADMINISTRATION AND GENERAL	601025140000 EMPLOYEE PENSIONS AND BENEFITS WATER HRA REIMBURSEMENTS	\$4,284.68
	ADMINISTRATION AND GENERAL	601025213000 OFFICE SUPPLIES WATER OFFICE SUPPLIES	\$3,339.76
	ADMINISTRATION AND GENERAL	601025211000 OFFICE SUPPLIES WATER PRINTED FORMS	\$1,135.24
	ADMINISTRATION AND GENERAL	601025542000 PURCHASED WATER WATER PURCHASED WATER	\$3,933.28
	ADMINISTRATION AND GENERAL	601025323000 SUPPLIES AND EXPENSE WATER PHONES/INTERNET	\$12,976.42
	ADMINISTRATION AND GENERAL	601025333000 MATERIALS AND SUPPLIES WATER MAT/SUPP	\$91,450.13
	ADMINISTRATION AND GENERAL	601025432000 MATERIALS AND SUPPLIES WATER EQUIPMENT	\$8,490.36
	ADMINISTRATION AND GENERAL	601025368000 MATERIALS AND SUPPLIES WATER FOOD/DRINK/PARTY SUPP	\$16.75
	ADMINISTRATION AND GENERAL	601025225000 PURCHASED GAS WATER GASOLINE	\$31,685.86
	ADMINISTRATION AND GENERAL	601025354000 ELECTRIC EXPENSE WATER UTILITIES	\$131,909.83
	ADMINISTRATION AND GENERAL	601025356000 MAINTENANCE WATER CLEAN/SUPP/MAINT	\$1,001.00

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

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING WATER OPERATING FUND	ADMINISTRATION AND GENERAL	601025360000 MAINTENANCE WATER VEHICLE MAINT	\$11,151.34	
	ADMINISTRATION AND GENERAL	601025316000 CONTRACTUAL SERVICES-LEGAL WATER TOWN ATTNY CONTRACT	\$17,333.32	
	ADMINISTRATION AND GENERAL	601025314000 CONTRACTUAL SERVICES-PROFESSIONAL WATER CONSULTING SERVICES	\$8,671.57	
	ADMINISTRATION AND GENERAL	601025313000 CONTRACTUAL SERVICES-PROFESSIONAL WATER CONTRACTUAL SERVICES	\$90.00	
	ADMINISTRATION AND GENERAL	601025118000 INSURANCE-GENERAL LIABILITY WATER INS OTHER THAN GROUP	\$24,906.35	
	ADMINISTRATION AND GENERAL	601025124000 INSURANCE-OTHER WATER GROUP HEALTH	\$1,868.63	
	ADMINISTRATION AND GENERAL	601025398000 RENTS WATER HYDRANT FEES	\$177.06	
	ADMINISTRATION AND GENERAL	601025372000 RENTAL OF EQUIPMENT WATER EQUIP RENTALS	\$65.91	
	ADMINISTRATION AND GENERAL	601025321000 SALES EXPENSES WATER POSTAGE	\$9,806.24	
	ADMINISTRATION AND GENERAL	601025344000 MISCELLANEOUS WATER MISC REPAIRS	\$24,029.58	
	ADMINISTRATION AND GENERAL	601025353000 MISCELLANEOUS WATER MISC CHARGES	\$12,498.22	
	Expense Category Total:			\$703,886.77
		TREATMENT AND DISPOSAL-OPERATIONS	601025373000 OTHER DISBURSEMENTS WATER SAMPLING	\$4,254.56
	Expense Category Total:			\$4,254.56
	CUSTOMER ACCOUNTS	601025322000 REFUNDS-NONOPERATING WATER CREDIT ON ACCT	\$74.75	
	CUSTOMER ACCOUNTS	601025380000 REFUNDS-NONOPERATING WATER RE-IMBURSEMENTS	\$255.00	
	CUSTOMER ACCOUNTS	601025319000 GUARANTEED DEPOSIT REFUNDS WATER DEP REF INACTIVE ACCTS	\$22,330.00	
Expense Category Total:			\$22,659.75	
	ADMINISTRATION AND GENERAL	601025521000 TRANSFERS PER BOND ORDINANCE WATER BOND TRANSFER	\$25,344.38	
	ADMINISTRATION AND GENERAL	601025121000 TRANSFER OF FUNDS-OTHER WATER FICA	\$17,696.67	
	ADMINISTRATION AND GENERAL	601025122000 TRANSFER OF FUNDS-OTHER WATER MEDICARE	\$4,139.32	
	ADMINISTRATION AND GENERAL	601025455000 INTERFUND LOANS WATER PURCHASE BANK BLDG	\$18,300.00	

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

Expense Category Total: \$65,480.37

Fund Total: \$908,981.05

Fund Name	Expense Category	Account Title	Amount
602 WATER UTILITY-BOND AND INTEREST WATER ADMINISTRATION AND GENERAL B SINKING	ADMINISTRATION AND GENERAL	602001499000 BONDS RETIRED (PRINCIPAL ONLY) WATER BOND PRINCIPAL	\$285,000.00
		602001498000 INTEREST PAID ON BONDS AND LOANS WATER BOND INTEREST	\$17,527.50
			\$302,527.50
			\$302,527.50
604 WATER UTILITY-CUSTOMER DEPOSIT UTILITY CUSTOMER ACCOUNTS METER DEPOSIT		604428000000 GUARANTEED DEPOSIT REFUNDS UTILITY DEP REF AFTER 2000	\$9,380.00
			\$9,380.00
			\$9,380.00
610 WATER UTILITY-CONSTRUCTION WATER CAPITOL IMPROVEMENT	ADMINISTRATION AND GENERAL	610000610000 CAPITAL OUTLAY-OTHER WATER CAP IMPROV	\$4,235.00
			\$4,235.00
			\$4,235.00
614 WATER UTILITY-DEBT RESERVE WATER CD	ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL	614028394000 OTHER DISBURSEMENTS WATER CD TRANSFER	\$44,000.00
		611025521000 OTHER DISBURSEMENTS WATER DEBT RESERVE TRANSFER	\$249,617.04
			\$293,617.04
			\$293,617.04
606 WASTEWATER UTILITY-OPERATING WW OPERATING	GENERAL CATEGORIES	606025321000 OFFICE SUPPLIES WW POSTAGE	\$5,783.80
	GENERAL CATEGORIES	606025394000 OFFICE SUPPLIES WW OFFICE MISC	\$564.08
	GENERAL CATEGORIES	606025356000 SUPPLIES AND EXPENSE WW BLDG CLEANING	\$2,121.60
	GENERAL CATEGORIES	606025333000 SUPPLIES AND EXPENSE WW MAT/SUPPLIES	\$56,500.54
	GENERAL CATEGORIES	606025360000 SUPPLIES AND EXPENSE WW VEHICLE MAINT	\$23,470.88
	GENERAL CATEGORIES	606025363000 MAINTENANCE WW OFFICE MAINT	\$1,807.81
	GENERAL CATEGORIES	606025364000 MAINTENANCE WW BUILDING MAINT	\$5,631.65
	GENERAL CATEGORIES	606025316000 CONTRACTUAL SERVICES-LEGAL WW TOWN ATTORNEY	\$17,333.32
	GENERAL CATEGORIES	606025314000 CONTRACTUAL SERVICES-PROFESSIONAL WW CONSULTING	\$54,250.65

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING WW OPERATING	GENERAL CATEGORIES	606025499000 CONTRACTUAL SERVICES-OTHER WW MAINT AGREEMENTS	\$1,675.00
	GENERAL CATEGORIES	606025455000 RENTAL OF BULDING/REAL PROPERTY WW PURCHASE BANK BLDG	\$18,300.00
	GENERAL CATEGORIES	606025372000 RENTAL OF EQUIPMENT WW EQUIPMENT RENTALS	\$127.00
	GENERAL CATEGORIES	606025368000 MISCELLANEOUS WW FOOD/DRINK/PARTY SUPP	\$193.27
	Expense Category Total:		\$187,759.60
	COLLECTION SYSTEM-OPERATIONS	606025354000 SUPPLIES AND EXPENSE WW UTILITIES	\$195,423.26
	Expense Category Total:		\$195,423.26
	PUMPING-MAINTENANCE	606025362000 REPAIRS WW LIFT STATION REPAIRS	\$87,747.67
	Expense Category Total:		\$87,747.67
	TREATMENT AND DISPOSAL-OPERATIONS	606025369000 SLUDGE REMOVAL EXPENSE WW DUMPSTER ROLL OFF	\$51,272.05
	TREATMENT AND DISPOSAL-OPERATIONS	606025319000 CHEMICALS WW TREATMENT TESTING	\$18,025.00
	Expense Category Total:		\$69,297.05
	TREATMENT AND DISPOSAL-MAINTENANCE	606025397000 CHEMICALS WW CHEMICALS	\$24,409.95
	TREATMENT AND DISPOSAL-MAINTENANCE	606025353000 REPAIRS WW MISC CHARGES	\$59,033.65
	TREATMENT AND DISPOSAL-MAINTENANCE	606025344000 REPAIRS WW MISC REPAIRS	\$19,072.04
	Expense Category Total:		\$102,515.64
	CUSTOMER ACCOUNTS	606025393000 RENTAL OF EQUIPMENT WW METER READING	\$7,047.10
	CUSTOMER ACCOUNTS	606025367000 UNCOLLECTIBLE ACCOUNTS WW LEINS COLLECTED	\$3,103.21
	Expense Category Total:		\$10,150.31
	ADMINISTRATION AND GENERAL	606025115000 SALARIES AND WAGES-EMPLOYEES WW SALARIES	\$389,241.02
	ADMINISTRATION AND GENERAL	606025126000 SALARIES AND WAGES-EMPLOYEES WW LONGEVITY	\$33,037.80
	ADMINISTRATION AND GENERAL	606025123000 EMPLOYEE PENSIONS AND BENEFITS WW PERF	\$69,504.20
	ADMINISTRATION AND GENERAL	606025213000 OFFICE SUPPLIES WW OFFICE SUPPLIES	\$6,846.47
	ADMINISTRATION AND GENERAL	606025232000 OFFICE SUPPLIES WW MAT'S UTILITY OFFICE	\$865.76
	ADMINISTRATION AND GENERAL	606025211000 OFFICE SUPPLIES WW PRINTED FORMS	\$1,195.93

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

Fund Name	Expense Category	Account Title	Amount	
606 WASTEWATER UTILITY-OPERATING WW OPERATING	ADMINISTRATION AND GENERAL	606025131000 SUPPLIES AND EXPENSE WW UNIFORMS	\$7,373.86	
	ADMINISTRATION AND GENERAL	606025225000 PURCHASED GAS WW GASOLINE	\$29,437.60	
	ADMINISTRATION AND GENERAL	606025299000 REPAIRS WW PARTS	\$800.00	
	ADMINISTRATION AND GENERAL	606025313000 CONTRACTUAL SERVICES-PROFESSIONAL WW CONTRACTUAL SVCS	\$30.95	
	ADMINISTRATION AND GENERAL	606025118000 INSURANCE-GENERAL LIABILITY WW INS OTHER THAN GROUP	\$40,489.78	
	ADMINISTRATION AND GENERAL	606025124000 INSURANCE-OTHER WW GROUP HEALTH	\$162,817.37	
	ADMINISTRATION AND GENERAL	606025140000 INSURANCE-OTHER WW HRA	\$9,335.33	
	ADMINISTRATION AND GENERAL	606025121000 TAXES WW FICA	\$25,312.92	
	ADMINISTRATION AND GENERAL	606025122000 TAXES WW MEDICARE	\$5,920.88	
	ADMINISTRATION AND GENERAL	606025125000 TAXES WW UNEMPLOYMENT	\$2,245.22	
	Expense Category Total:			\$784,455.09
		GENERAL CATEGORIES	606025441000 EQUIPMENT WW OFFICE EQUIPMENT	\$1,256.00
		GENERAL CATEGORIES	606025432000 EQUIPMENT WW EQUIPMENT	\$26,812.20
		GENERAL CATEGORIES	606025454000 EQUIPMENT WW VEHICLES	\$10,954.12
		GENERAL CATEGORIES	606025541000 REFUNDS WW MILEAGE	\$11.72
Expense Category Total:			\$39,034.04	
	CUSTOMER ACCOUNTS	606025323000 REFUNDS WW PHONES/INTERNET	\$19,335.99	
Expense Category Total:			\$19,335.99	
	ADMINISTRATION AND GENERAL	606025521000 TRANSFERS PER BOND ORDINANCE WW BOND TRANSFER	\$517,383.53	
Expense Category Total:			\$517,383.53	
Fund Total:			\$2,013,102.18	
607 WASTEWATER UTIL-BOND AND INTEREST WW BOND _INTEREST	ADMINISTRATION AND GENERAL	607001498000 BONDS RETIRED (PRINCIPAL ONLY) WW BOND PRINCIPAL	\$305,000.00	
	ADMINISTRATION AND GENERAL	607025394000 INTEREST PAID ON BONDS AND LOANS WW BOND INTEREST	\$142,325.00	
	ADMINISTRATION AND GENERAL	607001499000 PURCHASE OF INVESTMENTS WW BOND ADMIN EXPENSES	\$800.00	
Expense Category Total:			\$448,125.00	
Fund Total:			\$448,125.00	
626 WASTEWATER UTILITY-CONSTRUCTION WW TAP-IN	ADMINISTRATION AND GENERAL	626442999000 CAPITAL OUTLAY-OTHER WW TAP IN	\$584,894.05	
	ADMINISTRATION AND GENERAL	627002441000 CAPITAL OUTLAY-OTHER WW EXPANSION EXPEND	\$24,069.01	

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF SELLERSBURG
COUNTY: CLARK COUNTY

ID: 10-3-552

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

PAGE: 8

Expense Category Total:

\$608,963.06

Fund Total:

\$608,963.06

Total EXPENDITURES:

\$4,588,930.83

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>
		PAYROLL FUND	701			0.00	\$15.58
		CLERK TREASURER CASH CHAN	2			0.00	\$100.00
		COURT PETTY CASH	3			0.00	\$150.00
		POLICE PETTY CASH	4			0.00	\$300.00
		TOWN COURT	13			0.00	\$59,510.92
		CIVIL FUND	15			0.00	\$2,082,067.75
		CLERK TREASURER PETTY CAS	2			0.00	\$150.00
		MUNICIPAL WORKS PETTY CAS	20			0.00	\$150.00
		MUNICIPAL WORKS PETTY CAS	5			0.00	\$425.00
		UTILITY CASH CHANGE DRAWE	9			0.00	\$25.00
		UTILITY CASH CHANGE DRAWE	9			0.00	\$25.00
		UTILITY CASH CHANGE DRAWE	9			0.00	\$25.00
		UTILITY CASH CHANGE DRAWE	9			0.00	\$25.00
		UTILITY CASH CHANGE DRAWE	9			0.00	\$25.00
		WATER FUND	9			0.00	\$542,281.51
		MUNICIPAL WORKS PETTY CAS	9			0.00	\$425.00
		UTILITY CASH CHANGE DRAWE	9			0.00	\$25.00
		UTILITY CASH CHANGE DRAWE	9			0.00	\$25.00
		WASTEWATER OPERATING	9			0.00	\$967,443.12

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

Total CASH: **\$3,653,168.88**

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>
04/27/2010		WW CD	41096575		05/27/2011	1.81	\$166,000.00
04/14/2010		WW DEBT SERVICE	93025998		04/14/2011	1.51	\$282,787.69

Total by Fund: **\$448,787.69**

Total INVESTMENTS: **\$448,787.69**

Total Cash and Investments: **\$4,101,956.57**

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	\$0.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
<hr/>		
TOTAL PAID TO LOCAL GOVERNMENTS		\$0.00
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
<hr/>		
TOTAL PAID TO STATE GOVERNMENTS		\$0.00
<hr/>		
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF SELLERSBURG

ID: 10-3-552

COUNTY: CLARK COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF SELLERSBURG

ID: 10-3-552

COUNTY: CLARK COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

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

COUNTY: CLARK COUNTY
UNIT NAME: TOWN OF SELLERSBURG

ID: 10-3-552
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

