

FEDERAL IDENTIFICATION NUMBER:  
35-6001042

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

UNIT NAME:

GASTON CIVIL TOWN

COUNTY:

DELAWARE COUNTY

ID: 18-3-593

(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: KRISTA HARRIS

ADDRESS: 107 N SYCAMORE

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

TITLE: CLERK-TREASURER

DATE SIGNED: \_\_\_\_\_

CITY: GASTON

EMAIL ADDRESS: KRISTA107@SBCGLOBAL.NET

ZIP: 47342-0000

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$41,870.68	\$281,117.11	\$261,871.64	\$61,116.15	\$0.00	\$61,116.15
<b>Total by Fund Type:</b>	<b>\$41,870.68</b>	<b>\$281,117.11</b>	<b>\$261,871.64</b>	<b>\$61,116.15</b>	<b>\$0.00</b>	<b>\$61,116.15</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
270 COMMUNITY BUILDING/CENTER	\$3,750.19	\$921.90	\$526.19	\$4,145.90	\$0.00	\$4,145.90
444 ECONOMIC DEVELOPMENT OPERATING	\$47,840.81	\$10,766.00	\$25,719.00	\$32,887.81	\$0.00	\$32,887.81
233 LAW ENFORCEMENT CONTINUING ED	\$2,240.32	\$506.10	\$100.00	\$2,646.42	\$0.00	\$2,646.42
710 LEVY EXCESS	\$0.00	\$519.58	\$0.00	\$519.58	\$0.00	\$519.58
202 LOCAL ROAD AND STREET	\$29,244.03	\$24,568.79	\$6,050.73	\$47,762.09	\$0.00	\$47,762.09
201 MOTOR VEHICLE HIGHWAY	\$21,474.00	\$32,552.27	\$37,994.15	\$16,032.12	\$0.00	\$16,032.12
204 PARK DONATION	\$17.04	\$0.00	\$0.00	\$17.04	\$0.00	\$17.04
448 RAINY DAY	\$5,261.19	\$2,057.13	\$0.00	\$7,318.32	\$0.00	\$7,318.32
446 RIVERBOAT	\$22,435.85	\$6,320.62	\$5,880.00	\$22,876.47	\$0.00	\$22,876.47
<b>Total by Fund Type:</b>	<b>\$132,263.43</b>	<b>\$78,212.39</b>	<b>\$76,270.07</b>	<b>\$134,205.75</b>	<b>\$0.00</b>	<b>\$134,205.75</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$8,499.71	\$3,039.75	\$1,853.14	\$9,686.32	\$0.00	\$9,686.32
<b>Total by Fund Type:</b>	<b>\$8,499.71</b>	<b>\$3,039.75</b>	<b>\$1,853.14</b>	<b>\$9,686.32</b>	<b>\$0.00</b>	<b>\$9,686.32</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$7,884.27	\$234,895.01	\$236,864.77	\$5,914.51	\$0.00	\$5,914.51
<b>Total by Fund Type:</b>	<b>\$7,884.27</b>	<b>\$234,895.01</b>	<b>\$236,864.77</b>	<b>\$5,914.51</b>	<b>\$0.00</b>	<b>\$5,914.51</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GASTON CIVIL TOWN

ID: 18-3-593

**CASH UNITS ONLY**

COUNTY: DELAWARE 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$190,518.09</b>	<b>\$597,264.26</b>	<b>\$576,859.62</b>	<b>\$210,922.73</b>	<b>\$0.00</b>	<b>\$210,922.73</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$597,264.26	\$576,859.62			

**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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$4,993.40	\$1,200.00	\$0.00	\$6,193.40	\$0.00	\$6,193.40
606 WASTEWATER UTILITY-OPERATING	\$24,412.25	\$192,179.48	\$179,378.27	\$37,213.46	\$0.00	\$37,213.46
609 WASTEWATER UTILITY-OTHER #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
610 WASTEWATER UTILITY-OTHER #2	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00
611 WASTEWATER UTILITY-OTHER #3	\$1,000.09	\$20,233.17	\$12,130.40	\$9,102.86	\$0.00	\$9,102.86
612 WASTEWATER UTILITY-OTHER #4	\$0.00	\$2,830.52	\$2,529.66	\$300.86	\$0.00	\$300.86
613 WASTEWATER UTILITY-OTHER #5	\$2,000.00	\$12,000.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00
615 WASTEWATER UTILITY-OTHER #6	\$1,137.43	\$815.17	\$381.41	\$1,571.19	\$0.00	\$1,571.19
602 WATER UTILITY-BOND AND INTEREST	\$5,806.35	\$0.00	\$0.00	\$5,806.35	\$0.00	\$5,806.35
604 WATER UTILITY-CUSTOMER DEPOSIT	\$20,160.92	\$2,935.15	\$2,529.20	\$20,566.87	\$0.00	\$20,566.87
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$6,044.26	\$1,200.00	\$0.00	\$7,244.26	\$0.00	\$7,244.26
601 WATER UTILITY-OPERATING	\$74,568.81	\$152,144.45	\$173,060.51	\$53,652.75	\$0.00	\$53,652.75
600 WATER UTILITY-OTHER #1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
605 WATER UTILITY-OTHER #2	\$0.00	\$2,830.53	\$2,529.67	\$300.86	\$0.00	\$300.86
<b>Total by Fund Type:</b>	<b>\$144,123.51</b>	<b>\$388,368.47</b>	<b>\$372,539.12</b>	<b>\$159,952.86</b>	<b>\$0.00</b>	<b>\$159,952.86</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GASTON CIVIL TOWN

ID: 18-3-593

**CASH UNITS ONLY**

COUNTY: DELAWARE COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$144,123.51</b>	<b>\$388,368.47</b>	<b>\$372,539.12</b>	<b>\$159,952.86</b>	<b>\$0.00</b>	<b>\$159,952.86</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$2,400.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$385,968.47	\$372,539.12			

UNIT NAME: GASTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DELAWARE COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$227,498.56
<b>Total for: TAXES</b>	<b>\$227,498.56</b>
LICENSES, OTHER	\$0.00
BUILDING AND PLANNING PERMITS	\$0.00
BUILDING AND PLANNING PERMITS	\$140.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$140.00</b>
LIQUOR GALLONAGE TAX DISTRIBUTION	\$0.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,899.66
CIGARETTE TAX DISTR-GENERAL FUND	\$0.00
CIGARETTE TAX DISTR-GENERAL FUND	\$806.53
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,238.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,513.79
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$157.25
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$0.00
COUNTY SLOT MACHINE WAGERING FEES	\$24,777.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$44,392.23</b>
COPIES OF PUBLIC RECORDS	\$244.00
CHARGES FOR SERVICES, OTHER GENERAL GOVT	\$0.00
MOWING WEEDS	\$0.00
RENTAL OF PROPERTY (RECREATION)	\$3,687.60
CHARGES FOR SERVICES, OTHER CULTURE AND REC	\$0.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,931.60</b>
FINES AND FEES-OTHER	\$0.00
FINES AND FEES-OTHER	\$477.72
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$477.72</b>
INTEREST EARNED	\$0.00
INTEREST EARNED	\$1,494.94
MISCELLANEOUS REVENUE-OTHER	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$2,508.00
<b>Total for: MISCELLANEOUS</b>	<b>\$4,002.94</b>
TRANSFER OF FUNDS-OTHER	\$0.00
TRANSFER OF FUNDS-OTHER	\$0.00
REFUNDS-OTHER	\$0.00
REFUNDS-OTHER	\$674.06
REIMBURSEMENTS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$674.06</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$281,117.11</b>

UNIT NAME: GASTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DELAWARE COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$0.00
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$32,391.52
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$155.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5.75
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$32,552.27</b>
REIMBURSEMENTS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$32,552.27</b>
Fund: <u>202 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$0.00
LOCAL ROAD AND STREET DISTRIBUTION	\$10,570.50
WHEEL TAX INTERGOVERNMENTAL	\$0.00
WHEEL TAX INTERGOVERNMENTAL	\$13,372.03
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$23,942.53</b>
REIMBURSEMENTS-OTHER	\$626.26
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$626.26</b>
<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$24,568.79</b>
Fund: <u>444 ECONOMIC DEVELOPMENT OPERATING</u>	
GENERAL PROPERTY TAXES	\$0.00
GENERAL PROPERTY TAXES	\$10,766.00
<b>Total for: TAXES</b>	<b>\$10,766.00</b>
INTERFUND LOAN PROCEEDS	\$0.00
INTERFUND LOAN PROCEEDS	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 444 ECONOMIC DEVELOPMENT OPERATING</b>	<b>\$10,766.00</b>
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>	
LICENSES, OTHER	\$0.00
GUN PERMITS	\$120.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$120.00</b>
COPIES OF PUBLIC RECORDS	\$0.00
COPIES OF PUBLIC RECORDS	\$386.10
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$386.10</b>
<b>TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$506.10</b>
Fund: <u>446 RIVERBOAT</u>	
WAGERING TAX	\$6,320.62

UNIT NAME: GASTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DELAWARE COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>446 RIVERBOAT</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,320.62</b>
<b>TOTAL RECEIPTS FOR 446 RIVERBOAT</b>	<b>\$6,320.62</b>
Fund: <u>270 COMMUNITY BUILDING/CENTER</u>	
RENTAL OF PROPERTY (RECREATION)	\$0.00
RENTAL OF PROPERTY (RECREATION)	\$0.00
RENTAL OF PROPERTY (RECREATION)	\$879.40
RENTAL OF PROPERTY (RECREATION)	\$42.50
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$921.90</b>
<b>TOTAL RECEIPTS FOR 270 COMMUNITY BUILDING/CENTER</b>	<b>\$921.90</b>
Fund: <u>448 RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$2,057.13
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,057.13</b>
MISCELLANEOUS REVENUE-OTHER	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 448 RAINY DAY</b>	<b>\$2,057.13</b>
Fund: <u>710 LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$519.58
<b>Total for: TAXES</b>	<b>\$519.58</b>
<b>TOTAL RECEIPTS FOR 710 LEVY EXCESS</b>	<b>\$519.58</b>
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$0.00
CIGARETTE TAX DISTR-CCI FUND	\$3,039.75
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,039.75</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$3,039.75</b>
Fund: <u>701 PAYROLL</u>	
AGENCY FUND ADDITIONS	\$234,895.01
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$234,895.01</b>
<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$234,895.01</b>
<b>Total Receipts:</b>	<b>\$597,264.26</b>

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

ID: 18-3-593 PAGE: 1  
COUNTY: DELAWARE COUNTY  
UNIT NAME: GASTON CIVIL TOWN

---

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$31,570.26
	SUPPLIES		\$1,629.11
	OTHER SERVICES AND CHARGES		\$4,794.78
	<b>TOTAL</b>		<b>\$37,994.15</b>

---

Fund:	202 LOCAL ROAD AND STREET		
	SUPPLIES		\$750.43
	OTHER SERVICES AND CHARGES		\$765.00
	CAPITAL OUTLAY		\$4,535.30
	<b>TOTAL</b>		<b>\$6,050.73</b>

---

Fund:	444 ECONOMIC DEVELOPMENT OPERATING		
	CAPITAL OUTLAY		\$25,719.00
	INTERFUND LOANS		\$0.00
	<b>TOTAL</b>		<b>\$25,719.00</b>

---

Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$100.00
	<b>TOTAL</b>		<b>\$100.00</b>

---

Fund:	446 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$4,480.00
	CAPITAL OUTLAY		\$1,400.00
	<b>TOTAL</b>		<b>\$5,880.00</b>

---

Fund:	270 COMMUNITY BUILDING/CENTER		
	OTHER SERVICES AND CHARGES		\$526.19
	<b>TOTAL</b>		<b>\$526.19</b>

---

Fund:	710 LEVY EXCESS		
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

---

Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	OTHER SERVICES AND CHARGES		\$1,853.14
	<b>TOTAL</b>		<b>\$1,853.14</b>

---

Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$236,864.77
	<b>TOTAL</b>		<b>\$236,864.77</b>

---

<b>TOTAL DISBURSEMENTS:</b>			<b>\$314,987.98</b>
-----------------------------	--	--	---------------------

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

ID: 18-3-593 PAGE: 1  
COUNTY: DELAWARE COUNTY  
UNIT NAME: GASTON CIVIL TOWN

---

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$129,976.89
	SUPPLIES	\$26,828.34
	OTHER SERVICES AND CHARGES	\$95,044.55
	CAPITAL OUTLAY	\$8,850.32
	OTHER DISBURSEMENTS	\$1,171.54
	INTERFUND LOANS	\$0.00
	<b>TOTAL</b>	<b>\$261,871.64</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$129,976.89
	SUPPLIES	\$26,828.34
	OTHER SERVICES AND CHARGES	\$95,044.55
	CAPITAL OUTLAY	\$8,850.32
	OTHER DISBURSEMENTS	\$1,171.54
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$261,871.64</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$689.26
	NO FUNCTION NEEDED		\$140,204.18
	NO FUNCTION NEEDED		\$11,251.01
	NO FUNCTION NEEDED		\$0.00
	<b>Expense Category Total:</b>		<b>\$152,144.45</b>
	<b>Fund Total:</b>		<b>\$152,144.45</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER UTL DEPRECIATION	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$1,200.00
	<b>Expense Category Total:</b>		<b>\$1,200.00</b>
	<b>Fund Total:</b>		<b>\$1,200.00</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER UTL METER DEPOSIT	NO FUNCTION NEEDED		\$2,935.15
	<b>Expense Category Total:</b>		<b>\$2,935.15</b>
	<b>Fund Total:</b>		<b>\$2,935.15</b>
600 WATER UTILITY-OTHER #1 WATER BACKHOE	NO FUNCTION NEEDED		\$0.00
	<b>Expense Category Total:</b>		<b>\$0.00</b>
	<b>Fund Total:</b>		<b>\$0.00</b>
605 WATER UTILITY-OTHER #2 WATER TRUCK LOAN	NO FUNCTION NEEDED		\$2,830.53
	<b>Expense Category Total:</b>		<b>\$2,830.53</b>
	<b>Fund Total:</b>		<b>\$2,830.53</b>
606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY OPERATING	NO FUNCTION NEEDED		\$4,017.79
	NO FUNCTION NEEDED		\$138,161.69
	NO FUNCTION NEEDED		\$50,000.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	<b>Expense Category Total:</b>		<b>\$192,179.48</b>
	<b>Fund Total:</b>		<b>\$192,179.48</b>
608 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE UTL DEPRECIATION	NO FUNCTION NEEDED		\$1,200.00
	<b>Expense Category Total:</b>		<b>\$1,200.00</b>
	<b>Fund Total:</b>		<b>\$1,200.00</b>

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
609 WASTEWATER UTILITY-OTHER #1 SEWAGE BACKHOE	NO FUNCTION NEEDED		\$0.00
<i>Expense Category Total:</i>			<i>\$0.00</i>
<i>Fund Total:</i>			<i>\$0.00</i>
610 WASTEWATER UTILITY-OTHER #2 REPAYMENT OF WATER LOAN	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
<i>Expense Category Total:</i>			<i>\$0.00</i>
<i>Fund Total:</i>			<i>\$0.00</i>
611 WASTEWATER UTILITY-OTHER #3 SEWAGE LOAN TO STAR BANK	NO FUNCTION NEEDED		\$20,233.17
<i>Expense Category Total:</i>			<i>\$20,233.17</i>
<i>Fund Total:</i>			<i>\$20,233.17</i>
612 WASTEWATER UTILITY-OTHER #4 SEWAGE TRUCK LOAN	NO FUNCTION NEEDED		\$2,830.52
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
<i>Expense Category Total:</i>			<i>\$2,830.52</i>
<i>Fund Total:</i>			<i>\$2,830.52</i>
613 WASTEWATER UTILITY-OTHER #5 LOAN FROM WATER TO SEWAGE	NO FUNCTION NEEDED		\$12,000.00
	NO FUNCTION NEEDED		\$0.00
<i>Expense Category Total:</i>			<i>\$12,000.00</i>
<i>Fund Total:</i>			<i>\$12,000.00</i>
615 WASTEWATER UTILITY-OTHER #6 NSF	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$815.17
<i>Expense Category Total:</i>			<i>\$815.17</i>
<i>Fund Total:</i>			<i>\$815.17</i>
<b>Total REVENUES:</b>			<b>\$388,368.47</b>

**EXPENDITURES**

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES		\$31,894.05
	GENERAL CATEGORIES		\$12,805.22
	GENERAL CATEGORIES		\$18,773.34
	GENERAL CATEGORIES		\$0.00
	GENERAL CATEGORIES		\$8,876.41

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES		\$7,308.35
	GENERAL CATEGORIES		\$12,404.22
	GENERAL CATEGORIES		\$1,600.00
	GENERAL CATEGORIES		\$748.87
	GENERAL CATEGORIES		\$9,966.39
			<b>\$104,376.85</b>
	Expense Category Total:		
	NO FUNCTION NEEDED		\$4,254.20
	NO FUNCTION NEEDED		\$64,429.46
	Expense Category Total:		<b>\$68,683.66</b>
	Fund Total:		<b>\$173,060.51</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER UTL METER DEPOSIT	NO FUNCTION NEEDED		\$2,529.20
	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		<b>\$2,529.20</b>
	Fund Total:		<b>\$2,529.20</b>
600 WATER UTILITY-OTHER #1 WATER BACKHOE	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		<b>\$0.00</b>
	Fund Total:		<b>\$0.00</b>
605 WATER UTILITY-OTHER #2 WATER TRUCK LOAN	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$2,529.67
	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		<b>\$2,529.67</b>
	Fund Total:		<b>\$2,529.67</b>
606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY OPERATING	GENERAL CATEGORIES		\$32,561.91
	GENERAL CATEGORIES		\$12,804.22
	GENERAL CATEGORIES		\$22,156.53
	GENERAL CATEGORIES		\$17,958.33
	GENERAL CATEGORIES		\$4,892.55
	GENERAL CATEGORIES		\$25,320.00
	GENERAL CATEGORIES		\$910.00
	GENERAL CATEGORIES		\$521.46
	GENERAL CATEGORIES		\$26,213.25
	Expense Category Total:		<b>\$143,338.25</b>
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$36,040.02
	NO FUNCTION NEEDED		\$0.00

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

Expense Category Total: \$36,040.02

Fund Total: \$179,378.27

Fund Name	Expense Category	Account Title	Amount
609 WASTEWATER UTILITY-OTHER #1 SEWAGE BACKHOE	NO FUNCTION NEEDED		\$0.00
Expense Category Total:			\$0.00
Fund Total:			\$0.00
610 WASTEWATER UTILITY-OTHER #2 REPAYMENT OF WATER LOAN	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
Expense Category Total:			\$0.00
Fund Total:			\$0.00
611 WASTEWATER UTILITY-OTHER #3 SEWAGE LOAN TO STAR BANK	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$12,130.40
Expense Category Total:			\$12,130.40
Fund Total:			\$12,130.40
612 WASTEWATER UTILITY-OTHER #4 SEWAGE TRUCK LOAN	GENERAL CATEGORIES		\$2,529.66
Expense Category Total:			\$2,529.66
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
Expense Category Total:			\$0.00
Fund Total:			\$2,529.66
615 WASTEWATER UTILITY-OTHER #6 NSF	NO FUNCTION NEEDED		\$381.41
	NO FUNCTION NEEDED		\$0.00
Expense Category Total:			\$381.41
Fund Total:			\$381.41
<b>Total EXPENDITURES:</b>			<b>\$372,539.12</b>

---

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>
		CHECKING ACCOUNT	STAR FINANCIAL BANK	\$187,002.91			\$233,287.47

**Total CASH:** **\$233,287.47**

---

**Total Cash and Investments:** **\$233,287.47**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GASTON CIVIL TOWN  
COUNTY: DELAWARE COUNTY

ID: 18-3-593

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO  
OTHER GOVERNMENTAL UNITS FOR:

---

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GASTON CIVIL TOWN

ID: 18-3-593

COUNTY: DELAWARE 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: GASTON CIVIL TOWN

ID: 18-3-593

COUNTY: DELAWARE 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: DELAWARE COUNTY  
UNIT NAME: GASTON CIVIL TOWN

ID: 18-3-593  
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: GASTON CIVIL TOWN

ID: 18-3-593

COUNTY: DELAWARE COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

---

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------