

FEDERAL IDENTIFICATION NUMBER:
35-6001160

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

UNIT NAME:
PIERCETON CIVIL TOWN

COUNTY:
KOSCIUSKO COUNTY

ID: 43-3-722
(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

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: JANET CASTLE

DATE SIGNED: _____

ADDRESS: P.O. BOX 42

CITY: PIERCETON

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

EMAIL ADDRESS: PIERCETONCT@KCONLINE.COM

(574) 594-2231

ZIP: 46560-0000

*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						
101 GENERAL	\$163,928.85	\$288,959.05	\$317,123.50	\$135,764.40	\$0.00	\$135,764.40
Total by Fund Type:	\$163,928.85	\$288,959.05	\$317,123.50	\$135,764.40	\$0.00	\$135,764.40
FUND TYPE: SPECIAL REVENUE						
210 DARE	\$1,334.60	\$624.13	\$624.13	\$1,334.60	\$0.00	\$1,334.60
220 DONATIONS	\$4,158.06	\$0.00	\$0.00	\$4,158.06	\$0.00	\$4,158.06
302 DONATIONS #2	\$0.09	\$0.00	\$0.00	\$0.09	\$0.00	\$0.09
304 DONATIONS #3	\$58.00	\$0.00	\$0.00	\$58.00	\$0.00	\$58.00
218 ECONOMIC DEVELOPMENT OPERATING	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
207 LAW ENFORCEMENT	\$2,962.56	\$949.00	\$0.00	\$3,911.56	\$0.00	\$3,911.56
102 LEVY EXCESS	\$0.00	\$628.29	\$0.00	\$628.29	\$0.00	\$628.29
208 LOCAL GOVT GRANT # 1	-\$399.82	\$16,212.11	\$16,586.84	-\$774.55	\$0.00	-\$774.55
202 LOCAL ROAD AND STREET	\$23,539.26	\$7,130.36	\$0.00	\$30,669.62	\$0.00	\$30,669.62
709 MCNAMARA	\$11,324.22	\$0.00	\$0.00	\$11,324.22	\$0.00	\$11,324.22
201 MOTOR VEHICLE HIGHWAY	\$57,650.59	\$19,217.78	\$19,838.22	\$57,030.15	\$0.00	\$57,030.15
215 PARK NONREVERTING OPERATING	\$3,611.38	\$1,832.21	\$35.00	\$5,408.59	\$0.00	\$5,408.59
216 PARKS AND RECREATION	\$26,298.31	\$14,973.09	\$8,716.89	\$32,554.51	\$0.00	\$32,554.51
105 RAINY DAY	\$22,627.99	\$44,426.84	\$4,361.85	\$62,692.98	\$0.00	\$62,692.98
301 TAX INCREMENT FINANCING #1	\$1,210,344.78	\$301,632.99	\$95,322.94	\$1,416,654.83	\$0.00	\$1,416,654.83
Total by Fund Type:	\$1,364,510.02	\$407,626.80	\$145,485.87	\$1,626,650.95	\$0.00	\$1,626,650.95
FUND TYPE: CAPITAL PROJECTS						
444 CEDIT CAPITAL PROJECTS	\$158,880.53	\$50,801.42	\$35,000.00	\$174,681.95	\$0.00	\$174,681.95
402 CUMULATIVE CAPITAL DEVELOPMENT	\$93,181.18	\$0.00	\$0.00	\$93,181.18	\$0.00	\$93,181.18
401 CUMULATIVE CAPITAL IMPROVEMENT	\$39,842.04	\$2,040.80	\$0.00	\$41,882.84	\$0.00	\$41,882.84
409 INDUSTRIAL DEVEL (CAPITAL PROJECTS)	\$25,098.09	\$0.00	\$0.00	\$25,098.09	\$0.00	\$25,098.09
Total by Fund Type:	\$317,001.84	\$52,842.22	\$35,000.00	\$334,844.06	\$0.00	\$334,844.06

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIERCETON CIVIL TOWN

ID: 43-3-722

CASH UNITS ONLY

COUNTY: KOSCIUSKO 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>	<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: AGENCY						
921 PAYROLL	\$-1,764.00	\$50,786.20	\$49,013.00	\$9.20	\$0.00	\$9.20
WITHHOLDING-FEDERAL						
928 PAYROLL	\$0.00	\$8,063.00	\$8,063.00	\$0.00	\$0.00	\$0.00
WITHHOLDING-GARNISHMENT						
927 PAYROLL WITHHOLDING-HSA	\$-80.00	\$2,340.00	\$2,560.00	\$-300.00	\$0.00	\$-300.00
925 PAYROLL	\$281.00	\$0.00	\$0.00	\$281.00	\$0.00	\$281.00
WITHHOLDING-INSURANCE						
924 PAYROLL WITHHOLDING-LOCAL TAX	\$510.30	\$3,565.31	\$3,600.38	\$475.23	\$0.00	\$475.23
926 PAYROLL WITHHOLDING-OTHER #2	\$182.00	\$0.00	\$2,366.00	\$-2,184.00	\$0.00	\$-2,184.00
929 PAYROLL	\$4,459.56	\$9,961.44	\$9,997.22	\$4,423.78	\$0.00	\$4,423.78
WITHHOLDING-PENSION						
923 PAYROLL WITHHOLDING-STATE	\$1,078.27	\$12,943.78	\$13,046.26	\$975.79	\$0.00	\$975.79
922 PAYROLL	\$-979.06	\$29,045.37	\$25,973.34	\$2,092.97	\$0.00	\$2,092.97
WITHHOLDINGS-OTHER						
217 RESTRICTED GIFT #1	\$33,591.40	\$1,650.00	\$2,300.00	\$32,941.40	\$0.00	\$32,941.40
Total by Fund Type:	\$37,279.47	\$118,355.10	\$116,919.20	\$38,715.37	\$0.00	\$38,715.37

Subtotal All Funds:	\$1,882,720.18	\$867,783.17	\$614,528.57	\$2,135,974.78	\$0.00	\$2,135,974.78
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$867,783.17	\$614,528.57			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIERCETON CIVIL TOWN

ID: 43-3-722

CASH UNITS ONLY

COUNTY: KOSCIUSKO COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<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	\$117,170.46	\$175,827.41	\$124,662.50	\$168,335.37	\$0.00	\$168,335.37
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$48,464.27	\$0.00	\$0.00	\$48,464.27	\$0.00	\$48,464.27
606 WASTEWATER UTILITY-OPERATING	\$126,120.85	\$389,047.29	\$460,143.17	\$55,024.97	\$0.00	\$55,024.97
604 WATER UTILITY-CUSTOMER DEPOSIT	\$14,939.18	\$2,090.00	\$1,865.00	\$15,164.18	\$0.00	\$15,164.18
601 WATER UTILITY-OPERATING	\$34,525.08	\$206,885.66	\$215,038.44	\$26,372.30	\$0.00	\$26,372.30
Total by Fund Type:	\$341,219.84	\$773,850.36	\$801,709.11	\$313,361.09	\$0.00	\$313,361.09

Subtotal All Funds:	\$341,219.84	\$773,850.36	\$801,709.11	\$313,361.09	\$0.00	\$313,361.09
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$175,177.82	
Transfers Out		\$175,177.82
Net Receipts and Disbursements	\$598,672.54	\$626,531.29

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
DOG TAX LICENSES	\$51.00
LICENSES, OTHER	\$70.00
Total for: LICENSES AND PERMITS	\$121.00
ABC EXCISE TAX DISTRIBUTION	\$1,643.12
CIGARETTE TAX DISTR-GENERAL FUND	\$556.58
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8,709.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,126.73
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,559.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$75,095.58
RIVERBOAT REVENUE SHARING	\$8,723.70
Total for: INTERGOVERNMENTAL	\$107,413.71
ORDINANCE VIOLATIONS	\$656.00
Total for: FINES, FORFEITURES, AND FEES	\$656.00
INTEREST EARNED	\$7,714.94
RENTAL OF PROPERTY	\$26,850.00
CABLE TV FRANCHISE	\$5,694.64
CONTRIBUTIONS AND DONATIONS	\$90.00
Total for: MISCELLANEOUS	\$40,349.58
REIMBURSEMENTS-OTHER	\$199.95
AGENCY FUND ADDITIONS	\$140,218.81
Total for: OTHER FINANCING SOURCES	\$140,418.76
TOTAL RECEIPTS FOR 101 GENERAL	\$288,959.05
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$19,217.78
Total for: INTERGOVERNMENTAL	\$19,217.78
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$19,217.78
Fund: <u>202 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$7,130.36
Total for: INTERGOVERNMENTAL	\$7,130.36
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$7,130.36
Fund: <u>215 PARK NONREVERTING OPERATING</u>	
PARK RECEIPTS	\$1,500.00
Total for: CHARGES FOR SERVICES	\$1,500.00
INTEREST EARNED	\$257.21
CONTRIBUTIONS AND DONATIONS	\$75.00
Total for: MISCELLANEOUS	\$332.21

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 215 PARK NONREVERTING OPERATING	\$1,832.21
Fund: <u>216 PARKS AND RECREATION</u>	
GENERAL PROPERTY TAXES	\$573.09
Total for: TAXES	\$573.09
CONTRIBUTIONS AND DONATIONS	\$14,400.00
Total for: MISCELLANEOUS	\$14,400.00
TOTAL RECEIPTS FOR 216 PARKS AND RECREATION	\$14,973.09
Fund: <u>105 RAINY DAY</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$44,426.84
Total for: INTERGOVERNMENTAL	\$44,426.84
TOTAL RECEIPTS FOR 105 RAINY DAY	\$44,426.84
Fund: <u>207 LAW ENFORCEMENT</u>	
GUN PERMITS	\$50.00
Total for: LICENSES AND PERMITS	\$50.00
ACCIDENT REPORT COPIES	\$249.00
Total for: CHARGES FOR SERVICES	\$249.00
CONTRIBUTIONS AND DONATIONS	\$650.00
Total for: MISCELLANEOUS	\$650.00
TOTAL RECEIPTS FOR 207 LAW ENFORCEMENT	\$949.00
Fund: <u>210 DARE</u>	
CONTRIBUTIONS AND DONATIONS	\$624.13
Total for: MISCELLANEOUS	\$624.13
TOTAL RECEIPTS FOR 210 DARE	\$624.13
Fund: <u>102 LEVY EXCESS</u>	
GENERAL PROPERTY TAXES	\$628.29
Total for: TAXES	\$628.29
TOTAL RECEIPTS FOR 102 LEVY EXCESS	\$628.29
Fund: <u>208 LOCAL GOVT GRANT # 1</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$16,212.11
Total for: INTERGOVERNMENTAL	\$16,212.11
TOTAL RECEIPTS FOR 208 LOCAL GOVT GRANT # 1	\$16,212.11
Fund: <u>301 TAX INCREMENT FINANCING #1</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$301,632.99

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$301,632.99
TOTAL RECEIPTS FOR 301 TAX INCREMENT FINANCING #1	\$301,632.99
Fund: <u>409 INDUSTRIAL DEVEL (CAPITAL PROJECTS)</u>	
GENERAL PROPERTY TAXES	\$0.00
Total for: TAXES	\$0.00
TOTAL RECEIPTS FOR 409 INDUSTRIAL DEVEL (CAPITAL PROJECTS)	\$0.00
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$2,040.80
Total for: INTERGOVERNMENTAL	\$2,040.80
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$2,040.80
Fund: <u>444 CEDIT CAPITAL PROJECTS</u>	
CEDIT INTERGOVERNMENTAL	\$50,801.42
Total for: INTERGOVERNMENTAL	\$50,801.42
TOTAL RECEIPTS FOR 444 CEDIT CAPITAL PROJECTS	\$50,801.42
Fund: <u>922 PAYROLL WITHHOLDINGS-OTHER</u>	
AGENCY FUND ADDITIONS	\$26,952.37
AGENCY FUND ADDITIONS	\$2,093.00
Total for: OTHER FINANCING SOURCES	\$29,045.37
TOTAL RECEIPTS FOR 922 PAYROLL WITHHOLDINGS-OTHER	\$29,045.37
Fund: <u>921 PAYROLL WITHHOLDING-FEDERAL</u>	
AGENCY FUND ADDITIONS	\$50,786.20
Total for: OTHER FINANCING SOURCES	\$50,786.20
TOTAL RECEIPTS FOR 921 PAYROLL WITHHOLDING-FEDERAL	\$50,786.20
Fund: <u>923 PAYROLL WITHHOLDING-STATE</u>	
AGENCY FUND ADDITIONS	\$12,943.78
Total for: OTHER FINANCING SOURCES	\$12,943.78
TOTAL RECEIPTS FOR 923 PAYROLL WITHHOLDING-STATE	\$12,943.78
Fund: <u>924 PAYROLL WITHHOLDING-LOCAL TAX</u>	
AGENCY FUND ADDITIONS	\$3,565.31
Total for: OTHER FINANCING SOURCES	\$3,565.31
TOTAL RECEIPTS FOR 924 PAYROLL WITHHOLDING-LOCAL TAX	\$3,565.31
Fund: <u>925 PAYROLL WITHHOLDING-INSURANCE</u>	

UNIT NAME: PIERCETON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>925 PAYROLL WITHHOLDING-INSURANCE</u>	
AGENCY FUND ADDITIONS	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 925 PAYROLL WITHHOLDING-INSURANCE	\$0.00
Fund: <u>217 RESTRICTED GIFT #1</u>	
AGENCY FUND ADDITIONS	\$1,650.00
Total for: OTHER FINANCING SOURCES	\$1,650.00
TOTAL RECEIPTS FOR 217 RESTRICTED GIFT #1	\$1,650.00
Fund: <u>929 PAYROLL WITHHOLDING-PENSION</u>	
AGENCY FUND ADDITIONS	\$9,961.44
Total for: OTHER FINANCING SOURCES	\$9,961.44
TOTAL RECEIPTS FOR 929 PAYROLL WITHHOLDING-PENSION	\$9,961.44
Fund: <u>928 PAYROLL WITHHOLDING-GARNISHMENT</u>	
AGENCY FUND ADDITIONS	\$8,063.00
Total for: OTHER FINANCING SOURCES	\$8,063.00
TOTAL RECEIPTS FOR 928 PAYROLL WITHHOLDING-GARNISHMENT	\$8,063.00
Fund: <u>927 PAYROLL WITHHOLDING-HSA</u>	
AGENCY FUND ADDITIONS	\$2,340.00
Total for: OTHER FINANCING SOURCES	\$2,340.00
TOTAL RECEIPTS FOR 927 PAYROLL WITHHOLDING-HSA	\$2,340.00
Total Receipts:	\$867,783.17

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

ID: 43-3-722 PAGE: 1
 COUNTY: KOSCIUSKO COUNTY
 UNIT NAME: PIERCETON CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$4,224.18
	SUPPLIES		\$6,073.83
	OTHER SERVICES AND CHARGES		\$2,583.21
	CAPITAL OUTLAY		\$6,957.00
	TOTAL		\$19,838.22
Fund:	215 PARK NONREVERTING OPERATING		
	OTHER SERVICES AND CHARGES		\$35.00
	TOTAL		\$35.00
Fund:	216 PARKS AND RECREATION		
	OTHER SERVICES AND CHARGES		\$8,716.89
	TOTAL		\$8,716.89
Fund:	105 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$4,361.85
	TOTAL		\$4,361.85
Fund:	210 DARE		
	SUPPLIES		\$624.13
	TOTAL		\$624.13
Fund:	208 LOCAL GOVT GRANT # 1		
	PERSONAL SERVICES		\$16,586.84
	TOTAL		\$16,586.84
Fund:	301 TAX INCREMENT FINANCING #1		
	OTHER SERVICES AND CHARGES		\$525.00
	CAPITAL OUTLAY		\$94,797.94
	TOTAL		\$95,322.94
Fund:	444 CREDIT CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$35,000.00
	TOTAL		\$35,000.00
Fund:	922 PAYROLL WITHHOLDINGS-OTHER		
	AGENCY FUND DEDUCTIONS		\$25,973.34
	TOTAL		\$25,973.34
Fund:	921 PAYROLL WITHHOLDING-FEDERAL		
	AGENCY FUND DEDUCTIONS		\$49,013.00
	TOTAL		\$49,013.00
Fund:	923 PAYROLL WITHHOLDING-STATE		
	AGENCY FUND DEDUCTIONS		\$13,046.26
	TOTAL		\$13,046.26
Fund:	924 PAYROLL WITHHOLDING-LOCAL TAX		
	AGENCY FUND DEDUCTIONS		\$3,600.38

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

ID: 43-3-722 PAGE: 2
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: PIERCETON CIVIL TOWN

TOTAL		\$3,600.38
Fund: 217 RESTRICTED GIFT #1		
AGENCY FUND DEDUCTIONS		\$2,300.00
TOTAL		\$2,300.00
Fund: 929 PAYROLL WITHHOLDING-PENSION		
AGENCY FUND DEDUCTIONS		\$9,997.22
TOTAL		\$9,997.22
Fund: 928 PAYROLL WITHHOLDING-GARNISHMENT		
AGENCY FUND DEDUCTIONS		\$8,063.00
TOTAL		\$8,063.00
Fund: 927 PAYROLL WITHHOLDING-HSA		
AGENCY FUND DEDUCTIONS		\$2,560.00
TOTAL		\$2,560.00
Fund: 926 PAYROLL WITHHOLDING-OTHER #2		
AGENCY FUND DEDUCTIONS		\$2,366.00
TOTAL		\$2,366.00
TOTAL DISBURSEMENTS:		\$297,405.07

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

ID: 43-3-722 PAGE: 1
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: PIERCETON CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$188,243.46
	SUPPLIES	\$17,956.21
	OTHER SERVICES AND CHARGES	\$95,953.61
	CAPITAL OUTLAY	\$14,970.22
	TOTAL	\$317,123.50
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$188,243.46
	SUPPLIES	\$17,956.21
	OTHER SERVICES AND CHARGES	\$95,953.61
	CAPITAL OUTLAY	\$14,970.22
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$317,123.50

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	NO FUNCTION NEEDED	6014620 INTERGOVERNMENTAL REVENUE, OTHER HYDRANT RENT	\$22,300.00
	NO FUNCTION NEEDED	601461 METERED-OTHER WATER REVENUE ALL	\$168,545.54
	NO FUNCTION NEEDED	601474 MISC. SERVICE REVENUES OTHER WATER REVENUE	\$5,881.67
	NO FUNCTION NEEDED	6014650 PENALTIES WATER PENALTY	\$734.07
	NO FUNCTION NEEDED	6014210 OTHER REVENUE SALES TX	\$9,320.78
	NO FUNCTION NEEDED	6016100 INTEREST EARNED INTEREST	\$103.60
	Expense Category Total:		\$206,885.66
	Fund Total:		\$206,885.66
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSIT	NO FUNCTION NEEDED	6044600 GUARANTEED REVENUES DEPOSITS	\$2,090.00
	Expense Category Total:		\$2,090.00
	Fund Total:		\$2,090.00
606 WASTEWATER UTILITY-OPERATING SEWER OP	NO FUNCTION NEEDED	INTERGOVERNMENTAL REVENUE, OTHER	\$48,000.00
	NO FUNCTION NEEDED	6064410 METERED-OTHER SEWER OPERATING	\$286,309.29
	NO FUNCTION NEEDED	606443 PENALTIES SEWER PENALTY	\$7,013.64
	NO FUNCTION NEEDED	6064420 GARBAGE AND TRASH COLLECTION FEE TRASH COLLECTION	\$39,694.54
	NO FUNCTION NEEDED	OTHER REVENUE OTHER	\$7,496.14
	NO FUNCTION NEEDED	6066100 INTEREST EARNED INTEREST	\$533.68
	Expense Category Total:		\$389,047.29
	Fund Total:		\$389,047.29
607 WASTEWATER UTIL-BOND AND INTEREST SEWER BOND AND INTEREST	NO FUNCTION NEEDED	607610 INTEREST EARNED INTEREST	\$649.59
	NO FUNCTION NEEDED	6079200 TRANSFER PER BOND ORDINANCE TRANSFERS	\$175,177.82
	Expense Category Total:		\$175,827.41
	Fund Total:		\$175,827.41
Total REVENUES:			\$773,850.36

EXPENDITURES

601 WATER UTILITY-OPERATING WATER OPERATING	GENERAL CATEGORIES	112 ACCOUNTING AND COLLECTION LABOR OFFICE	\$15,276.00
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PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OPERATING	GENERAL CATEGORIES	6010011100 SALARIES AND WAGES-EMPLOYEES WATER EMPLOYEES	\$66,434.50
	GENERAL CATEGORIES	6010011110 ADMINISTRATIVE AND GENERAL SALARIES CLERK	\$20,757.00
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$27,508.13
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$3,711.39
	GENERAL CATEGORIES	PURCHASED WASTEWATER TREATMENT	\$1,025.93
	GENERAL CATEGORIES	PURCHASED POWER	\$13,919.77
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$10,850.75
	GENERAL CATEGORIES	REPAIRS	\$4,681.25
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL CONTRACTUAL SERVICES	\$9,365.62
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$4,370.13
	GENERAL CATEGORIES	INSURANCE-OTHER INSURANCE	\$9,308.95
	GENERAL CATEGORIES	RENTAL OF EQUIPMENT	\$168.68
	GENERAL CATEGORIES	TAXES	\$9,573.58
	GENERAL CATEGORIES	MISCELLANEOUS	\$2,823.42
	GENERAL CATEGORIES	MISCELLANEOUS	\$0.00
	Expense Category Total:		\$199,775.10
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$4,418.20
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$0.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$10,845.14
	Expense Category Total:		\$15,263.34
	Fund Total:		\$215,038.44
604 WATER UTILITY-CUSTOMER DEPOSIT WATER NO FUNCTION NEEDED METER DEPOSIT		GUARANTEED DEPOSIT REFUNDS	\$1,865.00
	Expense Category Total:		\$1,865.00
	Fund Total:		\$1,865.00
606 WASTEWATER UTILITY-OPERATING SEWER OP	GENERAL CATEGORIES	ACCOUNTING AND COLLECTION LABOR	\$20,244.00
	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$62,842.70
	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$16,500.00
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$24,502.04
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$3,417.40
	GENERAL CATEGORIES	PURCHASED WATER	\$4,004.21
	GENERAL CATEGORIES	PURCHASED POWER	\$55,843.10
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$18,218.44
	GENERAL CATEGORIES	MAINTENANCE	\$9,158.22
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL TRASH	\$39,913.70
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$3,878.69
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$3,608.21

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER OP	GENERAL CATEGORIES	INSURANCE-OTHER	\$9,309.95
	Expense Category Total:		\$271,440.66
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$175,177.82
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$4,026.55
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$9,498.14
	Expense Category Total:		\$188,702.51
	Fund Total:		\$460,143.17
607 WASTEWATER UTIL-BOND AND INTEREST SEWER BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$65,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$58,987.50
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$675.00
	Expense Category Total:		\$124,662.50
	Fund Total:		\$124,662.50
Total EXPENDITURES:			\$801,709.11

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-TOWN	61007882				\$2,281,000.50
		CKING-BI	0011007947				\$168,335.37
Total CASH:							\$2,449,335.87
Total Cash and Investments:							\$2,449,335.87

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PIERCETON CIVIL TOWN
COUNTY: KOSCIUSKO COUNTY

ID: 43-3-722

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: PIERCETON CIVIL TOWN

ID: 43-3-722

COUNTY: KOSCIUSKO 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: PIERCETON CIVIL TOWN

ID: 43-3-722

COUNTY: KOSCIUSKO 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: KOSCIUSKO COUNTY
UNIT NAME: PIERCETON CIVIL TOWN

ID: 43-3-722
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: PIERCETON CIVIL TOWN

ID: 43-3-722

COUNTY: KOSCIUSKO COUNTY

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

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<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>
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