

FEDERAL IDENTIFICATION NUMBER:  
35-6001070

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

UNIT NAME:  
KENTLAND CIVIL TOWN

COUNTY:  
NEWTON COUNTY

ID: 56-3-804  
(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: JUDY KING

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

ADDRESS: 300 NORTH THIRD STREET

CITY: KENTLAND

EMAIL ADDRESS: JMKING1@PURDUE.EDU

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

(219) 474-5062

ZIP: 47951-0000

\*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	\$322,922.21	\$390,529.53	\$364,828.54	\$348,623.20	\$0.00	\$348,623.20
<b>Total by Fund Type:</b>	<b>\$322,922.21</b>	<b>\$390,529.53</b>	<b>\$364,828.54</b>	<b>\$348,623.20</b>	<b>\$0.00</b>	<b>\$348,623.20</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
360 AVIATION	\$-32,025.23	\$165,884.53	\$81,862.66	\$51,996.64	\$0.00	\$51,996.64
400 BUILDING PERMIT	\$0.00	\$1,160.00	\$1,160.00	\$0.00	\$0.00	\$0.00
440 CABLE TV FRANCHISE	\$16,017.87	\$10,515.91	\$18,742.95	\$7,790.83	\$0.00	\$7,790.83
460 DONATIONS	\$10,875.45	\$15,700.00	\$8,310.00	\$18,265.45	\$0.00	\$18,265.45
380 LAW ENFORCEMENT CONTINUING ED	\$802.58	\$230.00	\$0.00	\$1,032.58	\$0.00	\$1,032.58
470 LEVY EXCESS	\$8,000.00	\$1,275.93	\$0.00	\$9,275.93	\$0.00	\$9,275.93
300 LOCAL ROAD AND STREET	\$19,792.37	\$6,577.49	\$10,000.00	\$16,369.86	\$0.00	\$16,369.86
310 MOTOR VEHICLE HIGHWAY	\$266,557.40	\$96,167.29	\$95,692.98	\$267,031.71	\$0.00	\$267,031.71
370 PARK DEPOSIT	\$275.00	\$2,150.00	\$1,500.00	\$925.00	\$0.00	\$925.00
320 PARKS AND RECREATION	\$61,354.34	\$123,083.61	\$90,009.47	\$94,428.48	\$0.00	\$94,428.48
480 RAINY DAY	\$3,613.97	\$15,884.54	\$15,043.88	\$4,454.63	\$0.00	\$4,454.63
450 RIVERBOAT	\$35,498.82	\$11,402.14	\$37,716.00	\$9,184.96	\$0.00	\$9,184.96
350 SANITATION	\$221,538.69	\$135,050.91	\$81,193.84	\$275,395.76	\$0.00	\$275,395.76
<b>Total by Fund Type:</b>	<b>\$612,301.26</b>	<b>\$585,082.35</b>	<b>\$441,231.78</b>	<b>\$756,151.83</b>	<b>\$0.00</b>	<b>\$756,151.83</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
340 CUMULATIVE CAPITAL DEVELOPMENT	\$113,050.09	\$21,706.29	\$72,086.58	\$62,669.80	\$0.00	\$62,669.80
340 CUMULATIVE CAPITAL IMPROVEMENT	\$10,473.99	\$5,334.76	\$12,628.06	\$3,180.69	\$0.00	\$3,180.69
430 PARK NONREVERTING CAPITAL	\$2,237.58	\$2,100.00	\$1,658.15	\$2,679.43	\$0.00	\$2,679.43
<b>Total by Fund Type:</b>	<b>\$125,761.66</b>	<b>\$29,141.05</b>	<b>\$86,372.79</b>	<b>\$68,529.92</b>	<b>\$0.00</b>	<b>\$68,529.92</b>
<b>FUND TYPE: AGENCY</b>						
200 PAYROLL	\$17,011.18	\$372,856.53	\$369,207.10	\$20,660.61	\$0.00	\$20,660.61
<b>Total by Fund Type:</b>	<b>\$17,011.18</b>	<b>\$372,856.53</b>	<b>\$369,207.10</b>	<b>\$20,660.61</b>	<b>\$0.00</b>	<b>\$20,660.61</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND CIVIL TOWN

ID: 56-3-804

**CASH UNITS ONLY**

COUNTY: NEWTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

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<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>\$1,077,996.31</b>	<b>\$1,377,609.46</b>	<b>\$1,261,640.21</b>	<b>\$1,193,965.56</b>	<b>\$0.00</b>	<b>\$1,193,965.56</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$54,330.27				
Transfers Out			\$54,330.27			
Net Receipts and Disbursements		\$1,323,279.19	\$1,207,309.94			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND CIVIL TOWN

ID: 56-3-804

**CASH UNITS ONLY**

COUNTY: NEWTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

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<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>						
550 WASTEWATER UTILITY-OPERATING	\$671,069.22	\$538,510.45	\$508,361.49	\$701,218.18	\$0.00	\$701,218.18
WATER UTILITY - PLANNING GRANT	\$-4,240.00	\$15,840.00	\$16,000.00	\$-4,400.00	\$0.00	\$-4,400.00
WATER UTILITY-CUSTOMER DEPOSIT	\$14,183.08	\$6,900.00	\$5,743.11	\$15,339.97	\$0.00	\$15,339.97
WATER UTILITY-DEBT RESERVE	\$3,300.00	\$0.00	\$0.00	\$3,300.00	\$0.00	\$3,300.00
500 WATER UTILITY-OPERATING	\$768,342.84	\$446,738.02	\$315,588.02	\$899,492.84	\$0.00	\$899,492.84
<b>Total by Fund Type:</b>	<b>\$1,452,655.14</b>	<b>\$1,007,988.47</b>	<b>\$845,692.62</b>	<b>\$1,614,950.99</b>	<b>\$0.00</b>	<b>\$1,614,950.99</b>

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<b>Subtotal All Funds:</b>	<b>\$1,452,655.14</b>	<b>\$1,007,988.47</b>	<b>\$845,692.62</b>	<b>\$1,614,950.99</b>	<b>\$0.00</b>	<b>\$1,614,950.99</b>
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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	\$1,007,988.47	\$845,692.62

UNIT NAME: KENTLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101000100	GENERAL PROPERTY TAXES	\$204,127.15
	<b>Total for: TAXES</b>	<b>\$204,127.15</b>
101006600	FED. GRANTS-PUBLIC SAFETY	\$6,682.07
101001502	ABC EXCISE TAX DISTRIBUTION	\$1,918.23
101001503	CIGARETTE TAX DISTR-GENERAL FUND	\$1,454.94
101000201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$192.50
101000202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,108.43
101000217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$8,221.54
101001203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$96,344.00
101000204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$20,523.90
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$144,445.61</b>
101002206	FIRE PROTECTION CONTRACTS	\$20,000.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$20,000.00</b>
	COURT RECEIPTS	\$1,458.67
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,458.67</b>
101006100	INTEREST EARNED	\$10,235.55
	STATE CONTRIBUTIONS	\$2,722.50
	MISCELLANEOUS REVENUE-OTHER	\$6,980.05
	<b>Total for: MISCELLANEOUS</b>	<b>\$19,938.10</b>
101005103	INSURANCE REIMBURSEMENTS	\$560.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$560.00</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$390,529.53</b>
Fund:	<u>310 MOTOR VEHICLE HIGHWAY</u>	
310000100	GENERAL PROPERTY TAXES	\$42,109.07
	<b>Total for: TAXES</b>	<b>\$42,109.07</b>
310001416	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$48,784.73
310000201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$40.00
310000202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,872.93
310000217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,690.56
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$52,388.22</b>
	MISCELLANEOUS REVENUE-OTHER	\$1,670.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,670.00</b>
	<b>TOTAL RECEIPTS FOR 310 MOTOR VEHICLE HIGHWAY</b>	<b>\$96,167.29</b>
Fund:	<u>300 LOCAL ROAD AND STREET</u>	
300001417	LOCAL ROAD AND STREET DISTRIBUTION	\$6,577.49
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,577.49</b>

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 300 LOCAL ROAD AND STREET</b>	<b>\$6,577.49</b>
Fund: <u>360 AVIATION</u>	
360001106 FED. GRANTS-HIGHWAY AND STREETS	\$64,490.96
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$64,490.96</b>
360006200 RENTAL OF PROPERTY	\$17,800.00
MISCELLANEOUS REVENUE-OTHER	\$417.48
MISCELLANEOUS REVENUE-OTHER	\$28,845.82
<b>Total for: MISCELLANEOUS</b>	<b>\$47,063.30</b>
360005206 TRANSFER OF FUNDS-OTHER	\$18,742.95
360005207 TRANSFER OF FUNDS-OTHER	\$35,587.32
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$54,330.27</b>
<b>TOTAL RECEIPTS FOR 360 AVIATION</b>	<b>\$165,884.53</b>
Fund: <u>460 DONATIONS</u>	
460006400 CONTRIBUTIONS AND DONATIONS	\$15,700.00
<b>Total for: MISCELLANEOUS</b>	<b>\$15,700.00</b>
<b>TOTAL RECEIPTS FOR 460 DONATIONS</b>	<b>\$15,700.00</b>
Fund: <u>350 SANITATION</u>	
350002402 GARBAGE AND TRASH COLLECTION FEES	\$68,526.50
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$68,526.50</b>
350002403 FINES AND FEES-OTHER	\$1,187.73
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,187.73</b>
350006500 MISCELLANEOUS REVENUE-OTHER	\$65,336.68
<b>Total for: MISCELLANEOUS</b>	<b>\$65,336.68</b>
<b>TOTAL RECEIPTS FOR 350 SANITATION</b>	<b>\$135,050.91</b>
Fund: <u>380 LAW ENFORCEMENT CONTINUING ED</u>	
380003203 GUN PERMITS	\$230.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$230.00</b>
<b>TOTAL RECEIPTS FOR 380 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$230.00</b>
Fund: <u>450 RIVERBOAT</u>	
450001701 RIVERBOAT REVENUE SHARING	\$11,402.14
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$11,402.14</b>
<b>TOTAL RECEIPTS FOR 450 RIVERBOAT</b>	<b>\$11,402.14</b>
Fund: <u>320 PARKS AND RECREATION</u>	
320000100 GENERAL PROPERTY TAXES	\$103,882.29

UNIT NAME: KENTLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>320 PARKS AND RECREATION</u>	
	<b>Total for: TAXES</b>	<b>\$103,882.29</b>
320000100	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$97.50
320000202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,620.47
320000217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,170.57
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$8,888.54</b>
320002602	SWIMMING POOL RECEIPTS	\$8,513.78
320002603	RENTAL OF PROPERTY (RECREATION)	\$200.00
320002604	RENTAL OF PROPERTY (RECREATION)	\$824.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$9,537.78</b>
320005103	INSURANCE REIMBURSEMENTS	\$775.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$775.00</b>
	<b>TOTAL RECEIPTS FOR 320 PARKS AND RECREATION</b>	<b>\$123,083.61</b>
Fund:	<u>480 RAINY DAY</u>	
480000100	INTERGOVERNMENTAL REVENUE, OTHER	\$15,884.54
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$15,884.54</b>
	<b>TOTAL RECEIPTS FOR 480 RAINY DAY</b>	<b>\$15,884.54</b>
Fund:	<u>470 LEVY EXCESS</u>	
470005206	OTHER TAXES	\$1,275.93
	<b>Total for: TAXES</b>	<b>\$1,275.93</b>
	<b>TOTAL RECEIPTS FOR 470 LEVY EXCESS</b>	<b>\$1,275.93</b>
Fund:	<u>440 CABLE TV FRANCHISE</u>	
440003102	CABLE TV FRANCHISE	\$10,515.91
	<b>Total for: MISCELLANEOUS</b>	<b>\$10,515.91</b>
	<b>TOTAL RECEIPTS FOR 440 CABLE TV FRANCHISE</b>	<b>\$10,515.91</b>
Fund:	<u>370 PARK DEPOSIT</u>	
370000100	MISCELLANEOUS REVENUE-OTHER	\$2,150.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,150.00</b>
	<b>TOTAL RECEIPTS FOR 370 PARK DEPOSIT</b>	<b>\$2,150.00</b>
Fund:	<u>400 BUILDING PERMIT</u>	
400003201	BUILDING AND PLANNING PERMITS	\$1,160.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$1,160.00</b>
	<b>TOTAL RECEIPTS FOR 400 BUILDING PERMIT</b>	<b>\$1,160.00</b>

UNIT NAME: KENTLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>340 CUMULATIVE CAPITAL DEVELOPMENT</u>	
340000100	GENERAL PROPERTY TAXES	\$19,995.19
	<b>Total for: TAXES</b>	<b>\$19,995.19</b>
340000201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$19.00
340000202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$889.35
340000217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$802.75
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,711.10</b>
<b>TOTAL RECEIPTS FOR 340 CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$21,706.29</b>
Fund:	<u>430 PARK NONREVERTING CAPITAL</u>	
430006400	CONTRIBUTIONS AND DONATIONS	\$2,100.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,100.00</b>
<b>TOTAL RECEIPTS FOR 430 PARK NONREVERTING CAPITAL</b>		<b>\$2,100.00</b>
Fund:	<u>340 CUMULATIVE CAPITAL IMPROVEMENT</u>	
330001504	CIGARETTE TAX DISTR-CCI FUND	\$5,334.76
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,334.76</b>
<b>TOTAL RECEIPTS FOR 340 CUMULATIVE CAPITAL IMPROVEMENT</b>		<b>\$5,334.76</b>
Fund:	<u>200 PAYROLL</u>	
200000000	AGENCY FUND ADDITIONS	\$372,856.53
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$372,856.53</b>
<b>TOTAL RECEIPTS FOR 200 PAYROLL</b>		<b>\$372,856.53</b>
<b>Total Receipts:</b>		<b>\$1,377,609.46</b>

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

ID: 56-3-804 PAGE: 1  
COUNTY: NEWTON COUNTY  
UNIT NAME: KENTLAND CIVIL TOWN

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Fund:	310 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$33,062.40
	SUPPLIES		\$24,849.30
	OTHER SERVICES AND CHARGES		\$8,385.28
	CAPITAL OUTLAY		\$29,396.00
	<b>TOTAL</b>		<b>\$95,692.98</b>

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Fund:	300 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$10,000.00
	<b>TOTAL</b>		<b>\$10,000.00</b>

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Fund:	360 AVIATION		
	SUPPLIES		\$22,297.98
	OTHER SERVICES AND CHARGES		\$35,399.47
	CAPITAL OUTLAY		\$2,519.21
	OTHER DISBURSEMENTS		\$21,646.00
	<b>TOTAL</b>		<b>\$81,862.66</b>

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Fund:	460 DONATIONS		
	CAPITAL OUTLAY		\$8,310.00
	<b>TOTAL</b>		<b>\$8,310.00</b>

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Fund:	350 SANITATION		
	PERSONAL SERVICES		\$27,303.05
	SUPPLIES		\$11,094.59
	OTHER SERVICES AND CHARGES		\$7,208.88
	TRANSFER OF FUNDS		\$35,587.32
	<b>TOTAL</b>		<b>\$81,193.84</b>

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Fund:	450 RIVERBOAT		
	CAPITAL OUTLAY		\$37,716.00
	<b>TOTAL</b>		<b>\$37,716.00</b>

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Fund:	320 PARKS AND RECREATION		
	PERSONAL SERVICES		\$16,535.26
	SUPPLIES		\$20,894.46
	OTHER SERVICES AND CHARGES		\$45,748.52
	CAPITAL OUTLAY		\$6,831.23
	<b>TOTAL</b>		<b>\$90,009.47</b>

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Fund:	480 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$15,043.88
	<b>TOTAL</b>		<b>\$15,043.88</b>

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Fund:	440 CABLE TV FRANCHISE		
	TRANSFER OF FUNDS		\$18,742.95
	<b>TOTAL</b>		<b>\$18,742.95</b>

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Fund:	370 PARK DEPOSIT		
	OTHER DISBURSEMENTS		\$1,500.00
	<b>TOTAL</b>		<b>\$1,500.00</b>

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

ID: 56-3-804 PAGE: 2  
COUNTY: NEWTON COUNTY  
UNIT NAME: KENTLAND CIVIL TOWN

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Fund:	400 BUILDING PERMIT	
	OTHER SERVICES AND CHARGES	\$1,160.00
	<b>TOTAL</b>	<b>\$1,160.00</b>
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Fund:	340 CUMULATIVE CAPITAL DEVELOPMENT	
	CAPITAL OUTLAY	\$72,086.58
	<b>TOTAL</b>	<b>\$72,086.58</b>
<hr/>		
Fund:	430 PARK NONREVERTING CAPITAL	
	CAPITAL OUTLAY	\$1,658.15
	<b>TOTAL</b>	<b>\$1,658.15</b>
<hr/>		
Fund:	340 CUMULATIVE CAPITAL IMPROVEMENT	
	CAPITAL OUTLAY	\$12,628.06
	<b>TOTAL</b>	<b>\$12,628.06</b>
<hr/>		
Fund:	200 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$369,207.10
	<b>TOTAL</b>	<b>\$369,207.10</b>
<hr/>		
	<b>TOTAL DISBURSEMENTS:</b>	<b>\$896,811.67</b>

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

ID: 56-3-804 PAGE: 1  
COUNTY: NEWTON COUNTY  
UNIT NAME: KENTLAND CIVIL TOWN

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Fund:	101 GENERAL	
Dept:	CLERK TREASURER	
	PERSONAL SERVICES	\$82,230.73
	SUPPLIES	\$4,998.14
	OTHER SERVICES AND CHARGES	\$55,207.13
	CAPITAL OUTLAY	\$14,084.39
<b>TOTAL</b>		<b>\$156,520.39</b>
Dept:	GENERAL GOVERNMENT EXPENSE	
	OTHER DISBURSEMENTS	\$2,021.95
<b>TOTAL</b>		<b>\$2,021.95</b>
Dept:	FIRE DEPARTMENT	
	PERSONAL SERVICES	\$38,200.00
	SUPPLIES	\$9,310.40
	OTHER SERVICES AND CHARGES	\$26,791.23
	CAPITAL OUTLAY	\$13,635.10
<b>TOTAL</b>		<b>\$87,936.73</b>
Dept:	POLICE DEPARTMENT	
	PERSONAL SERVICES	\$94,604.74
	SUPPLIES	\$8,781.86
	OTHER SERVICES AND CHARGES	\$14,962.87
<b>TOTAL</b>		<b>\$118,349.47</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$215,035.47
	SUPPLIES	\$23,090.40
	OTHER SERVICES AND CHARGES	\$96,961.23
	CAPITAL OUTLAY	\$27,719.49
	OTHER DISBURSEMENTS	\$2,021.95
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
<b>TOTAL GENERAL</b>		<b>\$364,828.54</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>
500 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	500004611 METERED-RESIDENTIAL	\$167,816.16
	NO FUNCTION NEEDED	500004612 METERED-COMMERICAL	\$64,775.17
	NO FUNCTION NEEDED	500004613 METERED-INDUSTRIAL	\$149,142.64
	NO FUNCTION NEEDED	500004614 METERED-PUBLIC AUTHORITIES	\$13,252.70
	NO FUNCTION NEEDED	500004630 OTHER REVENUE SALES TAX COLLECTED	\$23,051.16
	NO FUNCTION NEEDED	500004740 OTHER REVENUE	\$8,624.09
	NO FUNCTION NEEDED	500004607 OTHER REVENUE	\$11,240.54
	NO FUNCTION NEEDED	500004640 INTEREST EARNED	\$8,835.56
	<b>Expense Category Total:</b>		<b>\$446,738.02</b>
	<b>Fund Total:</b>		<b>\$446,738.02</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	500500100 GUARANTEED REVENUES	\$6,900.00
	<b>Expense Category Total:</b>		<b>\$6,900.00</b>
	<b>Fund Total:</b>		<b>\$6,900.00</b>
550 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	550005221 UNMETERED SALES-RESIDENTIAL	\$245,038.59
	NO FUNCTION NEEDED	550005222 UNMETERED SALES-COMMERCIAL	\$101,594.21
	NO FUNCTION NEEDED	550005224 UNMETERED SALES-INDUSTRIAL	\$148,397.73
	NO FUNCTION NEEDED	550005224 UNMETERED SALES-PUBLIC AUTHORITIES	\$20,572.08
	NO FUNCTION NEEDED	550005360 OTHER REVENUE	\$16,585.36
	NO FUNCTION NEEDED	550005370 INTEREST EARNED	\$6,322.48
	<b>Expense Category Total:</b>		<b>\$538,510.45</b>
	<b>Fund Total:</b>		<b>\$538,510.45</b>
WATER UTILITY - PLANNING GRANT	NO FUNCTION NEEDED	FEDERAL GRANTS-OPERATING	\$15,840.00
	<b>Expense Category Total:</b>		<b>\$15,840.00</b>
	<b>Fund Total:</b>		<b>\$15,840.00</b>
<b>Total REVENUES:</b>			<b>\$1,007,988.47</b>

**EXPENDITURES**

500 WATER UTILITY-OPERATING	GENERAL CATEGORIES	500400601 SALARIES AND WAGES-EMPLOYEES	\$79,065.85
	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$23,406.97
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$6,642.50
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$31,291.39
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$8,222.53

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>
500 WATER UTILITY-OPERATING	GENERAL CATEGORIES	PURCHASED POWER	\$18,294.01
	GENERAL CATEGORIES	CHEMICALS	\$17,427.22
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$28,264.72
	GENERAL CATEGORIES	REPAIRS	\$21,239.88
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING	\$1,460.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$21,156.50
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$3,371.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$13,902.81
	GENERAL CATEGORIES	INSURANCE-VEHICLE	\$1,561.00
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$2,735.00
	GENERAL CATEGORIES	INSURANCE-WORKMANS COMP	\$1,485.00
	GENERAL CATEGORIES	INSURANCE-OTHER	\$2,791.00
	GENERAL CATEGORIES	REGULATORY COMMISSION EXPENSE-OTHER	\$909.30
	GENERAL CATEGORIES	TAXES UTILITY RECEIPTS TAX	\$9,209.00
	GENERAL CATEGORIES	TAXES SALES TAXES PAID	\$18,887.59
	GENERAL CATEGORIES	MISCELLANEOUS	\$4,264.75
	<b>Expense Category Total:</b>		<b>\$315,588.02</b>
	<b>Fund Total:</b>		<b>\$315,588.02</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$5,743.11
	<b>Expense Category Total:</b>		<b>\$5,743.11</b>
	<b>Fund Total:</b>		<b>\$5,743.11</b>
550 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$115,903.94
	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$23,406.58
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$11,294.70
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS	\$26,265.08
	GENERAL CATEGORIES	OFFICE SUPPLIES	\$5,594.81
	GENERAL CATEGORIES	PURCHASED WATER	\$3,002.46
	GENERAL CATEGORIES	SLUDGE REMOVAL EXPENSE	\$14,953.96
	GENERAL CATEGORIES	PURCHASED POWER	\$55,954.05
	GENERAL CATEGORIES	CHEMICALS	\$7,274.77
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$20,960.37
	GENERAL CATEGORIES	REPAIRS	\$59,348.16
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING	\$1,185.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$2,108.28
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-TESTING	\$4,112.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$4,056.24
	GENERAL CATEGORIES	INSURANCE-VEHICLE	\$3,091.00
	GENERAL CATEGORIES	INSURANCE-WORKMANS COMP	\$1,529.00
	GENERAL CATEGORIES	INSURANCE-OTHER	\$9,216.00
	GENERAL CATEGORIES	REGULATORY COMMISSION EXPENSE-OTHER	\$6,430.00
	GENERAL CATEGORIES	BAD DEBT EXPENSE	\$763.00

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>
550 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	MISCELLANEOUS	\$2,649.40
			<b>\$379,098.80</b>
	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$120,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$9,262.69
			<b>\$129,262.69</b>
			<b>\$508,361.49</b>
WATER UTILITY - PLANNING GRANT	GENERAL CATEGORIES	CONTRACTUAL SERVICES-ENGINEERING	\$16,000.00
			<b>\$16,000.00</b>
			<b>\$16,000.00</b>
			<b>\$845,692.62</b>

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

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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>
		PETTY CASH	GENERAL PETTY CASH				\$250.00
		CASH CHANGE	WATER CASH CHANGE				\$50.00
		CASH CHANGE	WASTEWATER CASH CHANGE				\$50.00
		TOWN ACCOUNT	XXXX17				\$1,209,670.15
		KENTLAND WATER	XXXX24				\$932,584.37
		WASTEWATER CHECKING	XXXX65				\$713,846.31
<b>Total CASH:</b>							<b>\$2,856,450.83</b>
<b>Total Cash and Investments:</b>							<b>\$2,856,450.83</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND CIVIL TOWN  
COUNTY: NEWTON COUNTY

ID: 56-3-804

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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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KENTLAND CIVIL TOWN

ID: 56-3-804

COUNTY: NEWTON COUNTY

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

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<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: KENTLAND CIVIL TOWN

ID: 56-3-804

COUNTY: NEWTON COUNTY

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

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<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: NEWTON COUNTY  
UNIT NAME: KENTLAND CIVIL TOWN

ID: 56-3-804  
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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: KENTLAND CIVIL TOWN

ID: 56-3-804

COUNTY: NEWTON 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>
	KENTLAND SUMMER BASEBALL LEAGUE					DONATION FOR SUMMER LEAGUE	\$2,000.00
	KENTLAND COOPERATIVE PRESCHOOL					HALLOWEEN FESTIVAL	\$2,000.00
	KENTLAND SEQUICENTENIAL COMMITTEE					150 YEAR FESTIVAL	\$10,550.00
	KENTLAND VOLUNTEER FIRE DEPARTMENT					FIREFIGHTING	\$38,200.00
	TRINITY UNITED METHODIST CHURCH					SHARE OF POND AT CAST PARK	\$47,437.00