

FEDERAL IDENTIFICATION NUMBER:  
60-0003817

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

UNIT NAME:

SPENCER CIVIL TOWN

COUNTY:

OWEN COUNTY

ID: 60-3-817

(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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: CHERYL MOKE

ADDRESS: 90 N WEST ST

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

TITLE: CLERK-TREASURER

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

CITY: SPENCER

EMAIL ADDRESS: CHERYL.MOKE@SPENCER.IN.GOV

ZIP: 47460-0000

\*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	\$205,523.54	\$1,167,114.01	\$1,259,786.61	\$112,850.94	\$623,621.36	\$736,472.30
<b>Total by Fund Type:</b>	<b>\$205,523.54</b>	<b>\$1,167,114.01</b>	<b>\$1,259,786.61</b>	<b>\$112,850.94</b>	<b>\$623,621.36</b>	<b>\$736,472.30</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
276 CRIME CONTROL	\$28.02	\$0.00	\$0.00	\$28.02	\$0.00	\$28.02
273 DRUG ENFORCEMENT/EDUCATION	\$4,256.02	\$500.00	\$638.49	\$4,117.53	\$0.00	\$4,117.53
277 DRUG FREE COMMUNITY	\$89.80	\$0.00	\$0.00	\$89.80	\$0.00	\$89.80
471 FIRE PROTECTION TERRITORY	\$200,774.81	\$275,337.41	\$227,920.01	\$248,192.21	\$220,396.51	\$468,588.72
233 LAW ENFORCEMENT CONTINUING ED	\$5,469.76	\$2,179.65	\$976.32	\$6,673.09	\$0.00	\$6,673.09
102 LEVY EXCESS	\$193.00	\$0.00	\$0.00	\$193.00	\$0.00	\$193.00
202 LOCAL ROAD AND STREET	\$3,765.03	\$9,910.59	\$26,654.28	\$-12,978.66	\$0.00	\$-12,978.66
201 MOTOR VEHICLE HIGHWAY	\$55,802.17	\$78,404.28	\$25,805.95	\$108,400.50	\$0.00	\$108,400.50
207 PARKING METER	\$61,925.12	\$17,434.51	\$6,024.52	\$73,335.11	\$0.00	\$73,335.11
204 PARKS_REC	\$8,647.61	\$0.00	\$384.06	\$8,263.55	\$0.00	\$8,263.55
282 POLICE DONATION	\$2,007.55	\$3,500.00	\$2,771.20	\$2,736.35	\$0.00	\$2,736.35
274 POLICE RESERVE	\$3,952.35	\$0.00	\$0.00	\$3,952.35	\$0.00	\$3,952.35
279 POLICE SAFETY_EQUIPMENT	\$5,173.07	\$0.00	\$0.00	\$5,173.07	\$0.00	\$5,173.07
275 POLICE TRAINING	\$7,237.22	\$840.00	\$550.00	\$7,527.22	\$0.00	\$7,527.22
448 RAINY DAY	\$164,088.62	\$0.00	\$0.00	\$164,088.62	\$0.00	\$164,088.62
270 STREET CUT PERMIT	\$444.54	\$40.00	\$0.00	\$484.54	\$0.00	\$484.54
271 STREET CUT REPAIRS	\$22,417.28	\$0.00	\$0.00	\$22,417.28	\$0.00	\$22,417.28
220 ZONING	\$2,734.21	\$0.00	\$80.00	\$2,654.21	\$0.00	\$2,654.21
<b>Total by Fund Type:</b>	<b>\$549,006.18</b>	<b>\$388,146.44</b>	<b>\$291,804.83</b>	<b>\$645,347.79</b>	<b>\$220,396.51</b>	<b>\$865,744.30</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$403,860.69	\$189,304.27	\$42,513.00	\$550,651.96	\$0.00	\$550,651.96
402 CUMULATIVE CAPITAL DEVELOPMENT	\$77,792.20	\$30,996.04	\$15,583.98	\$93,204.26	\$0.00	\$93,204.26

**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>						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$44,322.40	\$7,343.34	\$23,147.37	\$28,518.37	\$0.00	\$28,518.37
473 FIRE TERRITORY EQUIP REPLACEMENT	\$49,592.55	\$25,445.37	\$25,000.00	\$50,037.92	\$0.00	\$50,037.92
446 RIVERBOAT CAPITAL PROJECT	\$45,831.00	\$15,695.15	\$0.00	\$61,526.15	\$0.00	\$61,526.15
<b>Total by Fund Type:</b>	<b>\$621,398.84</b>	<b>\$268,784.17</b>	<b>\$106,244.35</b>	<b>\$783,938.66</b>	<b>\$0.00</b>	<b>\$783,938.66</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$40,946.13	\$1,089,579.46	\$1,089,233.83	\$41,291.76	\$0.00	\$41,291.76
<b>Total by Fund Type:</b>	<b>\$40,946.13</b>	<b>\$1,089,579.46</b>	<b>\$1,089,233.83</b>	<b>\$41,291.76</b>	<b>\$0.00</b>	<b>\$41,291.76</b>
<b>Subtotal All Funds:</b>	<b>\$1,416,874.69</b>	<b>\$2,913,624.08</b>	<b>\$2,747,069.62</b>	<b>\$1,583,429.15</b>	<b>\$844,017.87</b>	<b>\$2,427,447.02</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$2,913,624.08</b>	<b>\$2,747,069.62</b>

**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 UTIL-BOND AND INTEREST	\$54,578.07	\$471,180.00	\$353,780.00	\$171,978.07	\$0.00	\$171,978.07
607 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$12,900.00	\$11,900.00	\$6,060.62	\$18,739.38	\$0.00	\$18,739.38
611 WASTEWATER UTILITY-DEBT RESERVE	\$5,580.00	\$35,328.00	\$26,496.00	\$14,412.00	\$0.00	\$14,412.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE	\$698,293.68	\$925,511.45	\$714,525.79	\$909,279.34	\$0.00	\$909,279.34
606 WASTEWATER UTILITY-OPERATING	\$167,060.87	\$1,044,218.29	\$1,101,942.13	\$109,337.03	\$217,768.36	\$327,105.39
<b>Total by Fund Type:</b>	<b>\$938,412.62</b>	<b>\$2,488,137.74</b>	<b>\$2,202,804.54</b>	<b>\$1,223,745.82</b>	<b>\$217,768.36</b>	<b>\$1,441,514.18</b>

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<b>Subtotal All Funds:</b>	<b>\$938,412.62</b>	<b>\$2,488,137.74</b>	<b>\$2,202,804.54</b>	<b>\$1,223,745.82</b>	<b>\$217,768.36</b>	<b>\$1,441,514.18</b>
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**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$730,442.93				
Transfers Out			\$730,442.93			
<b>Net Receipts and Disbursements</b>		<b>\$1,757,694.81</b>	<b>\$1,472,361.61</b>			

UNIT NAME: SPENCER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: OWEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$597,327.51
<b>Total for: TAXES</b>	<b>\$597,327.51</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$492.75
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,078.17
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$387,863.88
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$49,869.96
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$439,304.76</b>
CABLE TV FRANCHISE	\$17,724.33
<b>Total for: MISCELLANEOUS</b>	<b>\$17,724.33</b>
AGENCY FUND ADDITIONS	\$112,757.41
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$112,757.41</b>
<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$1,167,114.01</b>
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>	
AGENCY FUND ADDITIONS	\$78,404.28
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$78,404.28</b>
<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$78,404.28</b>
Fund: <u>202 LOCAL ROAD AND STREET</u>	
AGENCY FUND ADDITIONS	\$9,910.59
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$9,910.59</b>
<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$9,910.59</b>
Fund: <u>207 PARKING METER</u>	
CHARGES FOR SERVICES-OTHER	\$17,434.51
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$17,434.51</b>
<b>TOTAL RECEIPTS FOR 207 PARKING METER</b>	<b>\$17,434.51</b>
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>	
CHARGES FOR SERVICES-OTHER	\$2,179.65
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,179.65</b>
<b>TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$2,179.65</b>
Fund: <u>273 DRUG ENFORCEMENT/EDUCATION</u>	
CHARGES FOR SERVICES-OTHER	\$500.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$500.00</b>
<b>TOTAL RECEIPTS FOR 273 DRUG ENFORCEMENT/EDUCATION</b>	<b>\$500.00</b>

UNIT NAME: SPENCER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: OWEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>282 POLICE DONATION</u>	
CHARGES FOR SERVICES-OTHER	\$3,500.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,500.00</b>
<b>TOTAL RECEIPTS FOR 282 POLICE DONATION</b>	<b>\$3,500.00</b>
Fund: <u>471 FIRE PROTECTION TERRITORY</u>	
CHARGES FOR SERVICES-OTHER	\$275,337.41
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$275,337.41</b>
<b>TOTAL RECEIPTS FOR 471 FIRE PROTECTION TERRITORY</b>	<b>\$275,337.41</b>
Fund: <u>275 POLICE TRAINING</u>	
CHARGES FOR SERVICES-OTHER	\$840.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$840.00</b>
<b>TOTAL RECEIPTS FOR 275 POLICE TRAINING</b>	<b>\$840.00</b>
Fund: <u>270 STREET CUT PERMIT</u>	
CHARGES FOR SERVICES-OTHER	\$40.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$40.00</b>
<b>TOTAL RECEIPTS FOR 270 STREET CUT PERMIT</b>	<b>\$40.00</b>
Fund: <u>271 STREET CUT REPAIRS</u>	
CHARGES FOR SERVICES-OTHER	\$0.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 271 STREET CUT REPAIRS</b>	<b>\$0.00</b>
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CHARGES FOR SERVICES-OTHER	\$7,343.34
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$7,343.34</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$7,343.34</b>
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
CHARGES FOR SERVICES-OTHER	\$30,996.04
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$30,996.04</b>
<b>TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT</b>	<b>\$30,996.04</b>
Fund: <u>444 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
CHARGES FOR SERVICES-OTHER	\$189,304.27
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$189,304.27</b>
<b>TOTAL RECEIPTS FOR 444 CO ECONOMIC DEVELOPMENT INCOME TAX</b>	<b>\$189,304.27</b>

UNIT NAME: SPENCER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: OWEN COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>446 RIVERBOAT CAPITAL PROJECT</u>	
CHARGES FOR SERVICES-OTHER	\$15,695.15
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$15,695.15</b>
<b>TOTAL RECEIPTS FOR 446 RIVERBOAT CAPITAL PROJECT</b>	<b>\$15,695.15</b>
Fund: <u>473 FIRE TERRITORY EQUIP REPLACEMENT</u>	
CHARGES FOR SERVICES-OTHER	\$25,445.37
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$25,445.37</b>
<b>TOTAL RECEIPTS FOR 473 FIRE TERRITORY EQUIP REPLACEMENT</b>	<b>\$25,445.37</b>
Fund: <u>701 PAYROLL</u>	
AGENCY FUND ADDITIONS	\$1,089,579.46
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,089,579.46</b>
<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$1,089,579.46</b>
<b>Total Receipts:</b>	<b>\$2,913,624.08</b>

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

ID: 60-3-817 PAGE: 1  
COUNTY: OWEN COUNTY  
UNIT NAME: SPENCER CIVIL TOWN

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Fund: 201 MOTOR VEHICLE HIGHWAY		
	OTHER DISBURSEMENTS	\$25,805.95
	<b>TOTAL</b>	<b>\$25,805.95</b>
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Fund: 202 LOCAL ROAD AND STREET		
	OTHER DISBURSEMENTS	\$26,654.28
	<b>TOTAL</b>	<b>\$26,654.28</b>
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Fund: 207 PARKING METER		
	OTHER DISBURSEMENTS	\$6,024.52
	<b>TOTAL</b>	<b>\$6,024.52</b>
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Fund: 233 LAW ENFORCEMENT CONTINUING ED		
	OTHER DISBURSEMENTS	\$976.32
	<b>TOTAL</b>	<b>\$976.32</b>
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Fund: 273 DRUG ENFORCEMENT/EDUCATION		
	OTHER DISBURSEMENTS	\$638.49
	<b>TOTAL</b>	<b>\$638.49</b>
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Fund: 220 ZONING		
	OTHER DISBURSEMENTS	\$80.00
	<b>TOTAL</b>	<b>\$80.00</b>
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Fund: 282 POLICE DONATION		
	OTHER DISBURSEMENTS	\$2,771.20
	<b>TOTAL</b>	<b>\$2,771.20</b>
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Fund: 471 FIRE PROTECTION TERRITORY		
	OTHER DISBURSEMENTS	\$227,920.01
	<b>TOTAL</b>	<b>\$227,920.01</b>
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Fund: 275 POLICE TRAINING		
	OTHER DISBURSEMENTS	\$550.00
	<b>TOTAL</b>	<b>\$550.00</b>
<hr/>		
Fund: 204 PARKS_REC		
	OTHER DISBURSEMENTS	\$384.06
	<b>TOTAL</b>	<b>\$384.06</b>
<hr/>		
Fund: 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	OTHER DISBURSEMENTS	\$23,147.37
	<b>TOTAL</b>	<b>\$23,147.37</b>
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Fund: 402 CUMULATIVE CAPITAL DEVELOPMENT		
	OTHER DISBURSEMENTS	\$15,583.98
	<b>TOTAL</b>	<b>\$15,583.98</b>
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Fund: 444 CO ECONOMIC DEVELOPMENT INCOME TAX		
	OTHER DISBURSEMENTS	\$42,513.00

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

ID: 60-3-817 PAGE: 2

COUNTY: OWEN COUNTY

UNIT NAME: SPENCER CIVIL TOWN

<b>TOTAL</b>		<b>\$42,513.00</b>
Fund: 473 FIRE TERRITORY EQUIP REPLACEMENT		
OTHER DISBURSEMENTS		\$25,000.00
<b>TOTAL</b>		<b>\$25,000.00</b>
Fund: 701 PAYROLL		
AGENCY FUND DEDUCTIONS		\$1,089,233.83
<b>TOTAL</b>		<b>\$1,089,233.83</b>
<b>TOTAL DISBURSEMENTS:</b>		<b>\$1,487,283.01</b>

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

ID: 60-3-817 PAGE: 1  
COUNTY: OWEN COUNTY  
UNIT NAME: SPENCER CIVIL TOWN

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Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	OTHER DISBURSEMENTS	\$1,259,786.61
	<b>TOTAL</b>	<b>\$1,259,786.61</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$0.00
	SUPPLIES	\$0.00
	OTHER SERVICES AND CHARGES	\$0.00
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$1,259,786.61
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$1,259,786.61</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>
606 WASTEWATER UTILITY-OPERATING WW	NO FUNCTION NEEDED	SEWAGE FEE WW	\$1,044,218.29
Expense Category Total:			\$1,044,218.29
Fund Total:			\$1,044,218.29
608 WASTEWATER UTIL-BOND AND INTEREST BOND_INTEREST CASH	NO FUNCTION NEEDED		\$471,180.00
Expense Category Total:			\$471,180.00
Fund Total:			\$471,180.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE DPRECATION FUND CASH	NO FUNCTION NEEDED		\$701,576.52
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE DEPRECIATION FUND CASH	\$223,934.93
Expense Category Total:			\$925,511.45
Fund Total:			\$925,511.45
607 WASTEWATER UTILITY-CUSTOMER DEPOSIT CUSTOMER DEPOSIT CASH	NO FUNCTION NEEDED	GUARANTEED REVENUES CUSTOMER DEPOSIT CASH	\$11,900.00
Expense Category Total:			\$11,900.00
Fund Total:			\$11,900.00
611 WASTEWATER UTILITY-DEBT RESERVE DEBT RESERVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER DEBT RESERVE	\$35,328.00
Expense Category Total:			\$35,328.00
Fund Total:			\$35,328.00
<b>Total REVENUES:</b>			<b>\$2,488,137.74</b>

**EXPENDITURES**

606 WASTEWATER UTILITY-OPERATING WW	GENERAL CATEGORIES	ACCOUNTING AND COLLECTION LABOR WW	\$1,101,942.13
Expense Category Total:			\$1,101,942.13
Fund Total:			\$1,101,942.13
608 WASTEWATER UTIL-BOND AND INTEREST BOND_INTEREST CASH	NO FUNCTION NEEDED		\$353,780.00
Expense Category Total:			\$353,780.00
Fund Total:			\$353,780.00

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>
609 WASTEWATER UTILITY-DEPREC/IMPROVE DPRECATION FUND CASH	NO FUNCTION NEEDED		\$714,525.79
Expense Category Total:			\$714,525.79
Fund Total:			\$714,525.79
607 WASTEWATER UTILITY-CUSTOMER DEPOSIT CUSTOMER DEPOSIT CASH	NO FUNCTION NEEDED		\$6,060.62
Expense Category Total:			\$6,060.62
Fund Total:			\$6,060.62
611 WASTEWATER UTILITY-DEBT RESERVE DEBT RESERVE	NO FUNCTION NEEDED		\$15,917.14
Expense Category Total:			\$10,578.86
Fund Total:			\$26,496.00
<b>Total EXPENDITURES:</b>			<b>\$2,202,804.54</b>

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

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		TOWN CHECKING ACCOUNT	00272				\$1,542,137.39
		PAYROLL ACCOUNT	344699				\$41,291.76
		WASTEWATER CHECKING	00264				\$1,223,670.82
		WASTEWATER CASH DRAWER	NONE				\$75.00

**Total CASH:** **\$2,807,174.97**

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>
09/17/2010	101 GENERAL	CERTIFICATE OF DEPOSIT	101	\$0.00	09/17/2011	1.00	\$200,000.00
01/01/2010	101 GENERAL	MONEY MARKET SAVINGS	101	\$0.00	12/31/2011	1.00	\$207,275.16
01/01/2010	101 GENERAL	BUSINESS SWEEP ACCOUNT	101	\$0.00	12/31/2011	1.00	\$216,346.20

**Total by Fund:** **\$623,621.36**

01/01/2010	471 FIRE PROTECTION TERRITORY	MONEY MARKET SAVINGS	471	\$0.00	12/31/2011	1.00	\$220,396.51
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**Total by Fund:** **\$220,396.51**

01/01/2010	606 WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	606	\$0.00	12/31/2011	1.00	\$34,199.89
01/01/2010	606 WASTEWATER UTILITY-OPERATING	MONEY MANAGEMENT CHECKING	606	\$0.00	12/31/2011	1.00	\$183,568.47

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INVESTMENTS

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<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>
NG							
<b>Total by Fund:</b>							<b>\$217,768.36</b>
<b>Total INVESTMENTS:</b>							<b>\$1,061,786.23</b>
<b>Total Cash and Investments:</b>							<b>\$3,868,961.20</b>

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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPENCER CIVIL TOWN  
COUNTY: OWEN COUNTY

ID: 60-3-817

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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: SPENCER CIVIL TOWN

ID: 60-3-817

COUNTY: OWEN 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: SPENCER CIVIL TOWN

ID: 60-3-817

COUNTY: OWEN 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: OWEN COUNTY  
UNIT NAME: SPENCER CIVIL TOWN

ID: 60-3-817  
PAGE: 1

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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: SPENCER CIVIL TOWN

ID: 60-3-817

COUNTY: OWEN 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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