

FEDERAL IDENTIFICATION NUMBER:
35-6004469

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

UNIT NAME:
ROACHDALE CIVIL TOWN

COUNTY:
PUTNAM COUNTY

ID: 67-3-845
(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: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: MARTHA LOUK

DATE SIGNED: _____

ADDRESS: 205 N. INDIANA ST

CITY: ROACHDALE

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

EMAIL ADDRESS: TOWNOFROACHDALE@TDS.NET

ZIP: 46172-0000

*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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROACHDALE CIVIL TOWN

ID: 67-3-845

CASH UNITS ONLY

COUNTY: PUTNAM COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN 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: GENERAL						
10 GENERAL	\$224,805.38	\$326,029.62	\$217,024.71	\$333,810.29	\$0.00	\$333,810.29
Total by Fund Type:	\$224,805.38	\$326,029.62	\$217,024.71	\$333,810.29	\$0.00	\$333,810.29
FUND TYPE: SPECIAL REVENUE						
235 CRIMINAL JUSTICE INSTITUTE GRANT	\$260.89	\$0.00	\$0.00	\$260.89	\$0.00	\$260.89
501 ECONOMIC DEVELOPMENT OPERATING	\$153,427.29	\$0.00	\$0.00	\$153,427.29	\$0.00	\$153,427.29
303 ECONOMIC DEVELOPMENT-OTHER	\$4,078.00	\$0.00	\$0.00	\$4,078.00	\$0.00	\$4,078.00
233 LAW ENFORCEMENT CONTINUING ED	\$4,836.31	\$500.00	\$726.85	\$4,609.46	\$0.00	\$4,609.46
202 LOCAL ROAD AND STREET	\$25,659.86	\$4,061.29	\$0.00	\$29,721.15	\$0.00	\$29,721.15
201 MOTOR VEHICLE HIGHWAY	\$167,008.18	\$45,143.38	\$30,577.02	\$181,574.54	\$0.00	\$181,574.54
302 RAINY DAY	\$15,679.83	\$6,818.63	\$5.44	\$22,493.02	\$0.00	\$22,493.02
Total by Fund Type:	\$370,950.36	\$56,523.30	\$31,309.31	\$396,164.35	\$0.00	\$396,164.35
FUND TYPE: CAPITAL PROJECTS						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$44,910.77	\$9,071.13	\$0.00	\$53,981.90	\$0.00	\$53,981.90
401 CUMULATIVE CAPITAL IMPROVEMENT	\$29,208.66	\$2,854.77	\$0.00	\$32,063.43	\$0.00	\$32,063.43
270 PARK AND RECREATION IMPROVEMENTS	\$1,808.22	\$535.90	\$0.00	\$2,344.12	\$0.00	\$2,344.12
Total by Fund Type:	\$75,927.65	\$12,461.80	\$0.00	\$88,389.45	\$0.00	\$88,389.45
FUND TYPE: AGENCY						
70 PAYROLL	\$13,184.19	\$348,134.40	\$335,637.98	\$25,680.61	\$0.00	\$25,680.61
Total by Fund Type:	\$13,184.19	\$348,134.40	\$335,637.98	\$25,680.61	\$0.00	\$25,680.61

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROACHDALE CIVIL TOWN

ID: 67-3-845

CASH UNITS ONLY

COUNTY: PUTNAM 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>
Section I						
Subtotal All Funds:	\$684,867.58	\$743,149.12	\$583,972.00	\$844,044.70	\$0.00	\$844,044.70
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$743,149.12	\$583,972.00			

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: ENTERPRISE						
62 GAS METER DEPOST SAVINGS	\$20,579.03	\$0.00	\$0.00	\$20,579.03	\$0.00	\$20,579.03
62 GAS RESERVE CHECKING	\$6,562.23	\$0.00	\$6,562.23	\$0.00	\$0.00	\$0.00
62 GAS RESERVE SAVINGS	\$42,268.14	\$0.00	\$42,268.14	\$0.00	\$0.00	\$0.00
62 GAS UTILITY-CUSTOMER DEPOSIT	\$7,501.82	\$3,900.00	\$3,181.00	\$8,220.82	\$2,000.00	\$10,220.82
62 GAS UTILITY-OPERATING	\$23,267.43	\$447,099.37	\$445,909.23	\$24,457.57	\$31,001.46	\$55,459.03
62 GAS UTILITY-OTHER #1	\$48,946.61	\$7,966.42	\$25,000.00	\$31,913.03	\$0.00	\$31,913.03
62 GAS UTILITY-OTHER #2	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00
61 WASTEWATER UTILITY-DEBT RESERVE	\$45,053.87	\$348.57	\$0.00	\$45,402.44	\$0.00	\$45,402.44
61 WASTEWATER UTILITY-OPERATING	\$19,042.88	\$214,744.44	\$204,122.45	\$29,664.87	\$0.00	\$29,664.87
61 WASTEWATER UTILITY-OTHER #1	\$65,712.35	\$508.41	\$0.00	\$66,220.76	\$0.00	\$66,220.76
60 WATER UTILITY-CUSTOMER DEPOSIT	\$11,404.75	\$1,150.00	\$1,000.00	\$11,554.75	\$0.00	\$11,554.75
60 WATER UTILITY-OPERATING	\$24,147.05	\$220,957.91	\$196,325.63	\$48,779.33	\$0.00	\$48,779.33
Total by Fund Type:	\$314,486.16	\$896,875.12	\$924,368.68	\$286,992.60	\$33,001.46	\$319,994.06

Subtotal All Funds:	\$314,486.16	\$896,875.12	\$924,368.68	\$286,992.60	\$33,001.46	\$319,994.06
----------------------------	---------------------	---------------------	---------------------	---------------------	--------------------	---------------------

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$74,030.37				
Transfers Out				\$74,030.37		
Net Receipts and Disbursements		\$822,844.75		\$850,338.31		

UNIT NAME: ROACHDALE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PUTNAM COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>10 GENERAL</u>	
101013110	GENERAL PROPERTY TAXES	\$223,873.02
101013358	OTHER TAXES	\$990.00
	Total for: TAXES	\$224,863.02
101013216	DOG TAX LICENSES	\$455.00
101013221	BUILDING AND PLANNING PERMITS	\$39.00
	Total for: LICENSES AND PERMITS	\$494.00
101013359	ABC EXCISE TAX DISTRIBUTION	\$1,515.26
101013353	CIGARETTE TAX DISTR-GENERAL FUND	\$778.58
101013125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$508.00
101013230	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$22,409.44
101013120	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$48,969.78
101013130	RIVERBOAT REVENUE SHARING	\$6,101.58
	Total for: INTERGOVERNMENTAL	\$80,282.64
101013985	COPIES OF PUBLIC RECORDS	\$1.00
	Total for: CHARGES FOR SERVICES	\$1.00
101013975	ORDINANCE VIOLATIONS	\$600.00
101013980	ORDINANCE VIOLATIONS	\$50.00
	Total for: FINES, FORFEITURES, AND FEES	\$650.00
101013610	INTEREST EARNED	\$6,761.49
101013960	MISCELLANEOUS REVENUE-OTHER	\$20.00
101013996	MISCELLANEOUS REVENUE-OTHER	\$83.69
	Total for: MISCELLANEOUS	\$6,865.18
101014931	INSURANCE REIMBURSEMENTS	\$6,878.40
101014200	REFUNDS-OTHER	\$31.83
101014930	REFUNDS-OTHER	\$1,388.55
101013970	REIMBURSEMENTS-OTHER	\$4,575.00
	Total for: OTHER FINANCING SOURCES	\$12,873.78
	TOTAL RECEIPTS FOR 10 GENERAL	\$326,029.62
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
102013354	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$25,302.76
102013356	WHEEL TAX INTERGOVERNMENTAL	\$4,616.84
102013357	WHEEL TAX INTERGOVERNMENTAL	\$8,935.71
	Total for: INTERGOVERNMENTAL	\$38,855.31
102013359	REFUNDS-OTHER	\$6,288.07
	Total for: OTHER FINANCING SOURCES	\$6,288.07
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$45,143.38
Fund:	<u>202 LOCAL ROAD AND STREET</u>	

UNIT NAME: ROACHDALE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PUTNAM COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
102023354	LOCAL ROAD AND STREET DISTRIBUTION	\$4,061.29
	Total for: INTERGOVERNMENTAL	\$4,061.29
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$4,061.29
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
102333422	GUN PERMITS	\$450.00
	Total for: LICENSES AND PERMITS	\$450.00
102333424	POLICE REPORTS	\$50.00
	Total for: CHARGES FOR SERVICES	\$50.00
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED		\$500.00
Fund:	<u>302 RAINY DAY</u>	
103023120	CHARGES FOR SERVICES, OTHER HWY AND STREETS	\$6,818.63
	Total for: CHARGES FOR SERVICES	\$6,818.63
TOTAL RECEIPTS FOR 302 RAINY DAY		\$6,818.63
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
104023110	GENERAL PROPERTY TAXES	\$9,071.13
	Total for: TAXES	\$9,071.13
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT		\$9,071.13
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
104013353	CIGARETTE TAX DISTR-CCI FUND	\$2,854.77
	Total for: INTERGOVERNMENTAL	\$2,854.77
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT		\$2,854.77
Fund:	<u>270 PARK AND RECREATION IMPROVEMENTS</u>	
102703422	MISCELLANEOUS REVENUE-OTHER	\$535.90
	Total for: MISCELLANEOUS	\$535.90
TOTAL RECEIPTS FOR 270 PARK AND RECREATION IMPROVEMENTS		\$535.90
Fund:	<u>70 PAYROLL</u>	
701011010	AGENCY FUND ADDITIONS	\$348,134.40
	Total for: OTHER FINANCING SOURCES	\$348,134.40
TOTAL RECEIPTS FOR 70 PAYROLL		\$348,134.40
Total Receipts:		\$743,149.12

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

ID: 67-3-845 PAGE: 1

COUNTY: PUTNAM COUNTY
UNIT NAME: ROACHDALE CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY	
	OTHER SERVICES AND CHARGES	\$5,267.77
	CAPITAL OUTLAY	\$25,309.25
	TOTAL	\$30,577.02

Fund:	233 LAW ENFORCEMENT CONTINUING ED	
	SUPPLIES	\$726.85
	TOTAL	\$726.85

Fund:	302 RAINY DAY	
	OTHER DISBURSEMENTS	\$5.44
	TOTAL	\$5.44

Fund:	70 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$335,637.98
	TOTAL	\$335,637.98

TOTAL DISBURSEMENTS:		\$366,947.29
-----------------------------	--	---------------------

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

ID: 67-3-845 PAGE: 1
COUNTY: PUTNAM COUNTY
UNIT NAME: ROACHDALE CIVIL TOWN

Fund:	10 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$100,647.81
	SUPPLIES	\$20,740.96
	OTHER SERVICES AND CHARGES	\$77,756.33
	CAPITAL OUTLAY	\$17,879.61
	TOTAL	\$217,024.71
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$100,647.81
	SUPPLIES	\$20,740.96
	OTHER SERVICES AND CHARGES	\$77,756.33
	CAPITAL OUTLAY	\$17,879.61
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$217,024.71

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
60 WATER UTILITY-OPERATING WATER CASH OPERATING	NO FUNCTION NEEDED	606012100 MISC. SERVICE REVENUES WATER SALES TAX	\$18,959.83
	NO FUNCTION NEEDED	606013610 MISC. SERVICE REVENUES INTEREST	\$477.87
	NO FUNCTION NEEDED	606014200 MISC. SERVICE REVENUES NSF FEES	\$75.00
	NO FUNCTION NEEDED	606014207 MISC. SERVICE REVENUES SUPPLIES	\$10.00
	NO FUNCTION NEEDED	606014300 MISC. SERVICE REVENUES URT TAX	\$9,700.00
	NO FUNCTION NEEDED	606014500 MISC. SERVICE REVENUES MISC	\$80.00
	NO FUNCTION NEEDED	606014600 MISC. SERVICE REVENUES WATER REVENUE	\$158,572.57
	NO FUNCTION NEEDED	606014609 MISC. SERVICE REVENUES TAX REFUND REIMBURSEMENT	\$2,007.46
	NO FUNCTION NEEDED	606014620 MISC. SERVICE REVENUES HYDRANT RENTAL REFUND	\$30,400.00
	NO FUNCTION NEEDED	606014635 MISC. SERVICE REVENUES RECONNECT FEE	\$510.00
	NO FUNCTION NEEDED	606014640 MISC. SERVICE REVENUES SUPPLIES SALES	\$165.18
	Expense Category Total:		\$220,957.91
	Fund Total:		\$220,957.91
60 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSITS	NO FUNCTION NEEDED	606012200 GUARANTEED REVENUES WATER METER DEPOSITS	\$1,150.00
	Expense Category Total:		\$1,150.00
	Fund Total:		\$1,150.00
61 WASTEWATER UTILITY-OPERATING SEWER CASH OPERATING	NO FUNCTION NEEDED	616064600 UTILITY COLLECTIONS SEWAGE REVENUE	\$214,264.16
	NO FUNCTION NEEDED	616064200 OTHER REVENUE NSF FEES	\$50.00
	NO FUNCTION NEEDED	616064640 OTHER REVENUE SUPPLIES SALES	\$94.18
	NO FUNCTION NEEDED	616063610 INTEREST EARNED INTEREST	\$336.10
	Expense Category Total:		\$214,744.44
	Fund Total:		\$214,744.44
61 WASTEWATER UTILITY-OTHER #1 SEWAGE SAVINGS 702013	NO FUNCTION NEEDED	616063610 INTEREST EARNED INTEREST	\$508.41
	Expense Category Total:		\$508.41
	Fund Total:		\$508.41
61 WASTEWATER UTILITY-DEBT RESERVE SEWER RESERVE/DEBT 737682	NO FUNCTION NEEDED	616063610 INTEREST EARNED INTEREST	\$348.57

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

Expense Category Total:

\$348.57

Fund Total:

\$348.57

Fund Name	Expense Category	Account Title	Amount
62 GAS UTILITY-OPERATING GAS CASH OPERATING	NO FUNCTION NEEDED	626104150 UTILITY COLLECTIONS ENERGY ASSISTANCE	\$9,573.00
	NO FUNCTION NEEDED	626104600 UTILITY COLLECTIONS GAS REVENUE	\$365,490.96
	NO FUNCTION NEEDED	626104635 RECONNECT FEE RECONNECT FEE	\$330.00
	NO FUNCTION NEEDED	626104135 OTHER REVENUE EMPLOYEE INSURANCE	\$110.08
	NO FUNCTION NEEDED	626104200 OTHER REVENUE NSF FEES	\$75.00
	NO FUNCTION NEEDED	626104640 OTHER REVENUE SUPPLIES SALES	\$94.19
	NO FUNCTION NEEDED	626103610 INTEREST EARNED INTEREST	\$772.89
	NO FUNCTION NEEDED	626101010 TRANSFER OF FUNDS-OTHER GAS CAS OPERATING	\$60,000.00
	NO FUNCTION NEEDED	626101010 TRANSFER OF FUNDS-OTHER GAS CASH OPERATING	\$6,562.23
	NO FUNCTION NEEDED	626104610 REFUNDS-OTHER TAX REFUND REIMBURSEMENT	\$4,091.02
	Expense Category Total:		\$447,099.37
	Fund Total:		\$447,099.37
62 GAS UTILITY-CUSTOMER DEPOSIT GAS METER DEPOSITS	NO FUNCTION NEEDED	626102200 GUARANTEED REVENUES GAS METER DEPOSIT	\$3,900.00
	Expense Category Total:		\$3,900.00
	Fund Total:		\$3,900.00
62 GAS UTILITY-OTHER #1 GAS SAVINGS	NO FUNCTION NEEDED	626103610 INTEREST EARNED INTEREST	\$698.28
	NO FUNCTION NEEDED	626101012 TRANSFER OF FUNDS-OTHER GAS SAVINGS	\$7,268.14
	Expense Category Total:		\$7,966.42
	Fund Total:		\$7,966.42
62 GAS UTILITY-OTHER #2 ACH CLEARING ACCT	NO FUNCTION NEEDED	626101110 TRANSFER OF FUNDS-OTHER ACH CLEARING ACCT	\$200.00
	Expense Category Total:		\$200.00
	Fund Total:		\$200.00
Total REVENUES:			\$896,875.12

EXPENDITURES

60 WATER UTILITY-OPERATING WATER CASH OPERATING	GENERAL CATEGORIES	606014126 SALARIES AND WAGES-EMPLOYEES WATER PLANT OPERATOR	\$40,772.73
---	--------------------	---	-------------

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

Fund Name	Expense Category	Account Title	Amount	
60 WATER UTILITY-OPERATING WATER CASH OPERATING	GENERAL CATEGORIES	606014128 SALARIES AND WAGES-EMPLOYEES WATER-PART TIME EMPLOYEE	\$2,462.60	
	GENERAL CATEGORIES	606014120 SALARIES AND WAGES-OFFICERS, DIRECTORS WATER-TOWN COUNCIL	\$1,800.00	
	GENERAL CATEGORIES	606014121 ADMINISTRATIVE AND GENERAL SALARIES WATER-TOWN CLERK	\$9,798.64	
	GENERAL CATEGORIES	606014121 ADMINISTRATIVE AND GENERAL SALARIES WATER-TOWN DEPUTY CLERK	\$4,214.10	
	GENERAL CATEGORIES	606014130 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE FICA/MEDICARE	\$4,518.37	
	GENERAL CATEGORIES	606014133 EMPLOYEE PENSIONS AND BENEFITS PERF	\$2,353.14	
	GENERAL CATEGORIES	606014135 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE INSURANCE	\$33,563.98	
	GENERAL CATEGORIES	606014207 SUPPLIES AND EXPENSE SUPPLIES	\$19,684.08	
	GENERAL CATEGORIES	606014210 SUPPLIES AND EXPENSE FUEL	\$3,207.69	
	GENERAL CATEGORIES	606014322 SUPPLIES AND EXPENSE POSTAGE	\$1,038.31	
	GENERAL CATEGORIES	606014324 SUPPLIES AND EXPENSE TELEPHONE	\$1,588.86	
	GENERAL CATEGORIES	606014350 SUPPLIES AND EXPENSE ELECTRIC	\$1,827.80	
	GENERAL CATEGORIES	606014351 SUPPLIES AND EXPENSE GAS	\$449.62	
	GENERAL CATEGORIES	606014137 CONTRACTUAL SERVICES-LEGAL LEGAL FEES	\$1,017.12	
	GENERAL CATEGORIES	606014341 INSURANCE-GENERAL LIABILITY LIABILITY INSURANCE	\$2,972.00	
	GENERAL CATEGORIES	606014340 INSURANCE-WORKMANS COMP INSURANCE-WORKERS COMP	\$2,741.75	
	GENERAL CATEGORIES	606014372 RENTS OTHER RENTS	\$1,222.12	
	GENERAL CATEGORIES	606012100 TAXES SALES TAX	\$29,059.41	
	GENERAL CATEGORIES	606014300 TAXES URT TAX	\$12,400.00	
	GENERAL CATEGORIES	606014500 MISCELLANEOUS MISC EXP	\$901.83	
	Expense Category Total:			\$177,594.15
		NO FUNCTION NEEDED	606014220 EQUIPMENT GARAGE AND MOTOR	\$1,922.50
		NO FUNCTION NEEDED	606014600 REFUNDS REFUNDS	\$384.80
		NO FUNCTION NEEDED	606014940 OTHER DISBURSEMENTS SUBSCRIPTIONS AND DUES	\$784.00
		NO FUNCTION NEEDED	606017310 OTHER DISBURSEMENTS PROFESSIONAL FEES	\$15,640.18
	Expense Category Total:			\$18,731.48
	Fund Total:			\$196,325.63
60 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSITS	NO FUNCTION NEEDED	606012200 GUARANTEED DEPOSIT REFUNDS WATER METER DEPOSITS	\$1,000.00	
Expense Category Total:			\$1,000.00	

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

Fund Total:

\$1,000.00

Fund Name	Expense Category	Account Title	Amount
61 WASTEWATER UTILITY-OPERATING SEWER CASH OPERATING	GENERAL CATEGORIES	616064600 ACCOUNTING AND COLLECTION LABOR SEWAGE REVENUE	\$159.95
	GENERAL CATEGORIES	616064127 SALARIES AND WAGES-EMPLOYEES WASTEWATER PLANT MANAGER	\$36,000.93
	GENERAL CATEGORIES	616064128 SALARIES AND WAGES-EMPLOYEES WW-PART TIME EMPLOYEE	\$2,401.20
	GENERAL CATEGORIES	616064120 SALARIES AND WAGES-OFFICERS, DIRECTORS WW-TOWN COUNCIL SALARY	\$1,800.00
	GENERAL CATEGORIES	616064121 ADMINISTRATIVE AND GENERAL SALARIES WW-TOWN CLERK SALARY	\$9,798.64
	GENERAL CATEGORIES	616064122 ADMINISTRATIVE AND GENERAL SALARIES WW-DEPUTY CLERK SALARY	\$4,215.10
	GENERAL CATEGORIES	616064130 EMPLOYEE PENSIONS AND BENEFITS WW-FICA/MEDICARE	\$4,148.64
	GENERAL CATEGORIES	616064133 EMPLOYEE PENSIONS AND BENEFITS PERF	\$2,136.52
	GENERAL CATEGORIES	616064135 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE INSURANCE	\$42,843.85
	GENERAL CATEGORIES	616064207 SUPPLIES AND EXPENSE SUPPLIES	\$10,669.44
	GENERAL CATEGORIES	616064210 SUPPLIES AND EXPENSE FUEL	\$3,207.69
	GENERAL CATEGORIES	616064322 SUPPLIES AND EXPENSE POSTAGE	\$1,494.52
	GENERAL CATEGORIES	616064324 SUPPLIES AND EXPENSE TELEPHONE	\$1,353.20
	GENERAL CATEGORIES	616064350 SUPPLIES AND EXPENSE ELECTRIC	\$14,086.50
	GENERAL CATEGORIES	616064351 SUPPLIES AND EXPENSE GAS	\$950.89
	GENERAL CATEGORIES	616064137 CONTRACTUAL SERVICES-LEGAL LEGAL FEES	\$1,017.13
	GENERAL CATEGORIES	616067310 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL FEES	\$12,221.45
	GENERAL CATEGORIES	616064341 INSURANCE-GENERAL LIABILITY LIABILITY INSURANCE	\$2,972.00
	GENERAL CATEGORIES	616064340 INSURANCE-WORKMANS COMP INSURANCE-WORKERS	\$2,741.75
	GENERAL CATEGORIES	616064372 RENTS OTHER RENTS	\$1,432.58
	GENERAL CATEGORIES	616064500 MISCELLANEOUS MISC EXP	\$43,792.27
	GENERAL CATEGORIES	616064940 MISCELLANEOUS SUBSCRIPTIONS AND DUES	\$2,755.70
			\$202,199.95
	NO FUNCTION NEEDED	616064220 EQUIPMENT GARAGE AND MOTOR	\$1,922.50
			\$1,922.50
			\$204,122.45
62 GAS UTILITY-OPERATING GAS CASH	GENERAL CATEGORIES	626104123 SALARIES AND WAGES-EMPLOYEES	\$34,929.61

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

OPERATING		GAS-SUPERINTENDENT	
62 GAS UTILITY-OPERATING GAS CASH	GENERAL CATEGORIES	626104128 SALARIES AND WAGES-EMPLOYEES	\$2,401.20
OPERATING		GAS-PART TIME EMPLOYEE	
	GENERAL CATEGORIES	626104120 SALARIES AND WAGES-OFFICERS, DIRECTORS GAS-TOWN COUNCIL	\$1,800.00
	GENERAL CATEGORIES	626104121 ADMINISTRATIVE AND GENERAL SALARIES GAS-TOWN CLERK	\$9,798.64
	GENERAL CATEGORIES	626104122 ADMINISTRATIVE AND GENERAL SALARIES GAS-DEPUTY CLERK	\$4,213.30
	GENERAL CATEGORIES	626104130 EMPLOYEE PENSIONS AND BENEFITS GAS-FICA/MEDICARE	\$4,064.27
	GENERAL CATEGORIES	626104133 EMPLOYEE PENSIONS AND BENEFITS PERF	\$2,112.94
	GENERAL CATEGORIES	626104135 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE INSURANCE	\$42,896.52
	GENERAL CATEGORIES	626104207 SUPPLIES AND EXPENSE SUPPLIES	\$275,076.10
	GENERAL CATEGORIES	626104210 SUPPLIES AND EXPENSE FUEL	\$3,207.70
	GENERAL CATEGORIES	626104322 SUPPLIES AND EXPENSE POSTAGE	\$420.13
	GENERAL CATEGORIES	626104324 SUPPLIES AND EXPENSE TELEPHONE	\$1,353.26
	GENERAL CATEGORIES	626104220 MAINTENANCE GARAGE AND MOTOR	\$1,922.50
	GENERAL CATEGORIES	626104137 CONTRACTUAL SERVICES-LEGAL LEGAL FEES	\$1,017.13
	GENERAL CATEGORIES	626104341 INSURANCE-GENERAL LIABILITY LIABILITY INSURANCE	\$2,972.00
	GENERAL CATEGORIES	626104340 INSURANCE-WORKMANS COMP INSURANCE-WORKERS COMP	\$2,741.75
	GENERAL CATEGORIES	626104372 RENTS OTHER RENTS	\$1,295.48
	GENERAL CATEGORIES	626102100 TAXES SALES TAX	\$18,959.83
	GENERAL CATEGORIES	626104300 TAXES URT TAX	\$9,700.00
	GENERAL CATEGORIES	626104500 MISCELLANEOUS MISC EXP	\$1,246.32
	GENERAL CATEGORIES	626104940 MISCELLANEOUS SUBSCRIPTIONS AND DUES	\$524.40
	GENERAL CATEGORIES	626109500 MISCELLANEOUS MISC EXPENSE	\$1,450.00
			\$424,103.08
	NO FUNCTION NEEDED	626101010 TRANSFER OF FUNDS-OTHER GAS OPERATING	\$200.00
	NO FUNCTION NEEDED	626104600 REFUNDS GAS REVENUE	\$862.42
	NO FUNCTION NEEDED	626104350 OTHER DISBURSEMENTS ELECTRIC	\$254.43
	NO FUNCTION NEEDED	626107310 OTHER DISBURSEMENTS PROFESSIONAL FEES	\$20,489.30
			\$21,806.15
			\$445,909.23
62 GAS UTILITY-CUSTOMER DEPOSIT GAS METER NO FUNCTION NEEDED DEPOSITS		626102200 GUARANTEED DEPOSIT REFUNDS GAS METER DEPOSIT	\$3,181.00

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

Expense Category Total:

\$3,181.00

Fund Total:

\$3,181.00

Fund Name	Expense Category	Account Title	Amount
62 GAS UTILITY-OTHER #1 GAS SAVINGS	NO FUNCTION NEEDED	626101012 TRANSFER OF FUNDS-OTHER GAS SAVINGS	\$25,000.00
Expense Category Total:			\$25,000.00
Fund Total:			\$25,000.00
62 GAS RESERVE CHECKING GAS RESERVE CHECKING	NO FUNCTION NEEDED	626101016 TRANSFER OF FUNDS-OTHER GAS RESERVE CHECKING	\$6,562.23
Expense Category Total:			\$6,562.23
Fund Total:			\$6,562.23
62 GAS RESERVE SAVINGS GAS RESERVE SAVINGS	NO FUNCTION NEEDED	626101017 TRANSFER OF FUNDS-OTHER GAS RESERVE SAVINGS	\$42,268.14
Expense Category Total:			\$42,268.14
Fund Total:			\$42,268.14
Total EXPENDITURES:			\$924,368.68

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>
		GAS OPERATING CHECKING	44229				\$29,589.15
		GAS ACH CLEARING ACCT	500127				\$200.00
		GAS MM SAVINGS	51038089				\$52,492.06
		SEWAGE CHECKING	44172				\$34,354.83
		SEWAGE MM SAVINGS	702013				\$66,220.76
		SEWAGE DEBT SERVICE RESER	737682				\$44,180.00
		WATER CHECKING	44180				\$67,937.38
		GENERAL CHECKING	576124				\$827,286.02
		PAYROLL CHECKING	703768				\$21,638.22

Total CASH: **\$1,143,898.42**

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>
08/03/2010	62 GAS UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	105732	\$10,842.95	08/03/2011	1.59	\$11,001.46
11/22/2007	62 GAS UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	50253	\$10,000.00	11/22/2011	1.89	\$10,000.00
11/22/2007	62 GAS UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	51993	\$10,000.00	11/22/2011	1.89	\$10,000.00

Total by Fund: **\$31,001.46**

09/10/2006	62 GAS	CERTIFICATE OF DEPOSIT	31682	\$2,000.00	09/10/2012	2.72	\$2,000.00
------------	--------	------------------------	-------	------------	------------	------	------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROACHDALE CIVIL TOWN
COUNTY: PUTNAM COUNTY

ID: 67-3-845

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

PAGE: 2

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>
	UTILITY-CUSTOM						
Total by Fund:							\$2,000.00
Total INVESTMENTS:							\$33,001.46
Total Cash and Investments:							\$1,176,899.88

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROACHDALE CIVIL TOWN
COUNTY: PUTNAM COUNTY

ID: 67-3-845

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: ROACHDALE CIVIL TOWN

ID: 67-3-845

COUNTY: PUTNAM 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: ROACHDALE CIVIL TOWN

ID: 67-3-845

COUNTY: PUTNAM 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: PUTNAM COUNTY
UNIT NAME: ROACHDALE CIVIL TOWN

ID: 67-3-845
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: ROACHDALE CIVIL TOWN

ID: 67-3-845

COUNTY: PUTNAM 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------