

FEDERAL IDENTIFICATION NUMBER:
35-6001001

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

UNIT NAME:

DALE CIVIL TOWN

COUNTY:

SPENCER COUNTY

ID: 74-3-871

(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: CYTNHIA MORRISON

DATE SIGNED: _____

ADDRESS: 103 S WALLACE

CITY: DALE IN

PO BOX 117

EMAIL ADDRESS: DALECLERKTREAS@PSCI.NET

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

(812) 937-2086

ZIP: 47523-0000

*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	\$300,090.25	\$279,901.32	\$255,935.04	\$324,056.53	\$25,316.68	\$349,373.21
Total by Fund Type:	\$300,090.25	\$279,901.32	\$255,935.04	\$324,056.53	\$25,316.68	\$349,373.21
FUND TYPE: SPECIAL REVENUE						
215 DONATIONS	\$2,279.62	\$0.00	\$0.00	\$2,279.62	\$0.00	\$2,279.62
233 LAW ENFORCEMENT CONTINUING ED	\$4,041.44	\$2,770.00	\$3,274.35	\$3,537.09	\$0.00	\$3,537.09
202 LOCAL ROAD AND STREET	\$15,851.47	\$5,691.12	\$6,856.16	\$14,686.43	\$0.00	\$14,686.43
201 MOTOR VEHICLE HIGHWAY	\$50,928.81	\$40,522.62	\$47,112.87	\$44,338.56	\$0.00	\$44,338.56
217 PARK DONATION	\$9,975.82	\$7,345.31	\$11,692.45	\$5,628.68	\$0.00	\$5,628.68
211 PARK NONREVERTING OPERATING	\$24,067.32	\$0.00	\$0.00	\$24,067.32	\$0.00	\$24,067.32
204 PARKS AND RECREATION	\$42,513.84	\$108,932.96	\$93,651.28	\$57,795.52	\$0.00	\$57,795.52
339 POLICE DEPARTMENT DONATION	\$0.15	\$2,500.00	\$2,500.15	\$0.00	\$0.00	\$0.00
245 RAINY DAY	\$6,007.26	\$6,348.99	\$0.00	\$12,356.25	\$0.00	\$12,356.25
309 RIVERBOAT	\$33,329.30	\$9,812.60	\$30,655.74	\$12,486.16	\$0.00	\$12,486.16
Total by Fund Type:	\$188,995.03	\$183,923.60	\$195,743.00	\$177,175.63	\$0.00	\$177,175.63
FUND TYPE: CAPITAL PROJECTS						
444 CEDIT CAPITAL PROJECTS	\$277,439.17	\$77,756.52	\$31,052.74	\$324,142.95	\$0.00	\$324,142.95
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$21,185.92	\$4,591.05	\$0.00	\$25,776.97	\$0.00	\$25,776.97
Total by Fund Type:	\$298,625.09	\$82,347.57	\$31,052.74	\$349,919.92	\$0.00	\$349,919.92
FUND TYPE: PRIVATE PURPOSE						
216 PARK_REC LAKE DONATION	\$1,386.34	\$0.00	\$0.00	\$1,386.34	\$0.00	\$1,386.34
Total by Fund Type:	\$1,386.34	\$0.00	\$0.00	\$1,386.34	\$0.00	\$1,386.34
FUND TYPE: AGENCY						
701 PAYROLL	\$1,871.93	\$308,162.34	\$308,091.24	\$1,943.03	\$0.00	\$1,943.03
Total by Fund Type:	\$1,871.93	\$308,162.34	\$308,091.24	\$1,943.03	\$0.00	\$1,943.03

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DALE CIVIL TOWN

ID: 74-3-871

CASH UNITS ONLY

COUNTY: SPENCER 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:	\$790,968.64	\$854,334.83	\$790,822.02	\$854,481.45	\$25,316.68	\$879,798.13
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$854,334.83	\$790,822.02			

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						
607 WASTEWATER UTIL-BOND AND INTEREST	\$143,284.34	\$235,052.79	\$228,570.00	\$149,767.13	\$25,000.00	\$174,767.13
630 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$11,170.34	\$3,000.00	\$3,137.00	\$11,033.34	\$0.00	\$11,033.34
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$36,373.87	\$31,897.67	\$59,402.99	\$8,868.55	\$50,383.01	\$59,251.56
606 WASTEWATER UTILITY-OPERATING	\$220,421.54	\$483,419.43	\$503,905.96	\$199,935.01	\$0.00	\$199,935.01
628 WASTEWATER UTILITY-OTHER #1	\$6,837.56	\$495.95	\$0.00	\$7,333.51	\$55,191.50	\$62,525.01
629 WASTEWATER UTILITY-OTHER #2	\$149,665.61	\$149.60	\$0.00	\$149,815.21	\$15,000.00	\$164,815.21
602 WATER UTILITY-BOND AND INTEREST	\$109,529.50	\$107,191.02	\$108,204.40	\$108,516.12	\$26,260.74	\$134,776.86
604 WATER UTILITY-CUSTOMER DEPOSIT	\$11,622.70	\$3,100.00	\$3,235.00	\$11,487.70	\$0.00	\$11,487.70
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$9,342.92	\$5,425.20	\$158.50	\$14,609.62	\$10,000.00	\$24,609.62
601 WATER UTILITY-OPERATING	\$105,788.41	\$465,241.25	\$411,654.39	\$159,375.27	\$20,164.62	\$179,539.89
627 WATER UTILITY-OTHER #1	\$18,331.90	\$530.23	\$0.00	\$18,862.13	\$38,291.07	\$57,153.20
626 WATER UTILITY-OTHER #2	\$24,322.99	\$412.23	\$0.00	\$24,735.22	\$49,095.77	\$73,830.99
Total by Fund Type:	\$846,691.68	\$1,335,915.37	\$1,318,268.24	\$864,338.81	\$289,386.71	\$1,153,725.52

Subtotal All Funds:	\$846,691.68	\$1,335,915.37	\$1,318,268.24	\$864,338.81	\$289,386.71	\$1,153,725.52
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$375,814.50	
Transfers Out		\$373,308.00
Net Receipts and Disbursements	\$960,100.87	\$944,960.24

UNIT NAME: DALE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$235,590.49
	Total for: TAXES	\$235,590.49
221	BUILDING AND PLANNING PERMITS	\$1,050.00
272	BUILDING AND PLANNING PERMITS	\$708.24
	Total for: LICENSES AND PERMITS	\$1,758.24
499	FEDERAL SHARED REVENUES-OTHER	\$0.00
352	ABC EXCISE TAX DISTRIBUTION	\$2,436.85
351	ABC EXCISE TAX DISTRIBUTION	\$2,062.50
353	CIGARETTE TAX DISTR-GENERAL FUND	\$1,252.11
126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$726.75
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$251.44
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$24,363.02
	Total for: INTERGOVERNMENTAL	\$31,092.67
273	DOG POUND FEES	\$0.00
	Total for: CHARGES FOR SERVICES	\$0.00
607	INTEREST EARNED	\$8,180.28
607	INTEREST EARNED	\$0.00
499	DIVIDENDS	\$0.00
270	CABLE TV FRANCHISE	\$253.14
499	MISCELLANEOUS REVENUE-OTHER	\$1,721.80
	Total for: MISCELLANEOUS	\$10,155.22
913	INSURANCE REIMBURSEMENTS	\$1,304.70
	Total for: OTHER FINANCING SOURCES	\$1,304.70
	TOTAL RECEIPTS FOR 101 GENERAL	\$279,901.32
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
416	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$40,522.62
	Total for: INTERGOVERNMENTAL	\$40,522.62
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$40,522.62
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
417	LOCAL ROAD AND STREET DISTRIBUTION	\$5,691.12
	Total for: INTERGOVERNMENTAL	\$5,691.12
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$5,691.12
Fund:	<u>215 DONATIONS</u>	
218	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$0.00

PART 2 - RECEIPTS

UNIT NAME: DALE CIVIL TOWN

FOR THE FISCAL YEAR ENDING 2010

COUNTY: SPENCER COUNTY

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 215 DONATIONS		\$0.00
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>		
422	GUN PERMITS	\$480.00
	Total for: LICENSES AND PERMITS	\$480.00
421	ACCIDENT REPORT COPIES	\$10.00
427	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$55.00
429	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$2,175.00
	Total for: CHARGES FOR SERVICES	\$2,240.00
428	INFRACTIONS	\$0.00
	Total for: FINES, FORFEITURES, AND FEES	\$0.00
499	MISCELLANEOUS REVENUE-OTHER	\$50.00
	Total for: MISCELLANEOUS	\$50.00
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED		\$2,770.00
Fund: <u>309 RIVERBOAT</u>		
499	RIVERBOAT REVENUE SHARING	\$9,812.60
	Total for: INTERGOVERNMENTAL	\$9,812.60
TOTAL RECEIPTS FOR 309 RIVERBOAT		\$9,812.60
Fund: <u>204 PARKS AND RECREATION</u>		
100	GENERAL PROPERTY TAXES	\$42,685.39
	Total for: TAXES	\$42,685.39
473	PERMITS, OTHER	\$2,408.00
	Total for: LICENSES AND PERMITS	\$2,408.00
126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$132.00
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$45.56
122	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
	Total for: INTERGOVERNMENTAL	\$177.56
474	CONCESSION STANDS	\$4,293.47
471	RENTAL OF PROPERTY (RECREATION)	\$0.00
471	CHARGES FOR SERVICES, OTHER CULTURE AND REC	\$17,168.58
	Total for: CHARGES FOR SERVICES	\$21,462.05
200	RENTAL OF PROPERTY	\$37,051.00
499	MISCELLANEOUS REVENUE-OTHER	\$5,148.96
	Total for: MISCELLANEOUS	\$42,199.96
499	INSURANCE REIMBURSEMENTS	\$0.00
499	REIMBURSEMENTS-OTHER	\$0.00
499	REIMBURSEMENTS-OTHER	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00

UNIT NAME: DALE CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 204 PARKS AND RECREATION		\$108,932.96
Fund: <u>217 PARK DONATION</u>		
141	LOCAL GOVERNMENT GRANT-OTHER	\$3,200.00
	Total for: INTERGOVERNMENTAL	\$3,200.00
400	CONTRIBUTIONS AND DONATIONS	\$4,145.31
400	CONTRIBUTIONS AND DONATIONS	\$0.00
	Total for: MISCELLANEOUS	\$4,145.31
TOTAL RECEIPTS FOR 217 PARK DONATION		\$7,345.31
Fund: <u>245 RAINY DAY</u>		
499	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$2,001.01
499	CEDIT INTERGOVERNMENTAL	\$4,347.98
	Total for: INTERGOVERNMENTAL	\$6,348.99
TOTAL RECEIPTS FOR 245 RAINY DAY		\$6,348.99
Fund: <u>339 POLICE DEPARTMENT DONATION</u>		
499	OTHER CONTRIBUTIONS	\$2,500.00
	Total for: MISCELLANEOUS	\$2,500.00
TOTAL RECEIPTS FOR 339 POLICE DEPARTMENT DONATION		\$2,500.00
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>		
401	CIGARETTE TAX DISTR-CCI FUND	\$4,591.05
	Total for: INTERGOVERNMENTAL	\$4,591.05
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		\$4,591.05
Fund: <u>444 CEDIT CAPITAL PROJECTS</u>		
444	CEDIT INTERGOVERNMENTAL	\$77,756.52
	Total for: INTERGOVERNMENTAL	\$77,756.52
TOTAL RECEIPTS FOR 444 CEDIT CAPITAL PROJECTS		\$77,756.52
Fund: <u>701 PAYROLL</u>		
110	AGENCY FUND ADDITIONS	\$308,162.34
	Total for: OTHER FINANCING SOURCES	\$308,162.34
TOTAL RECEIPTS FOR 701 PAYROLL		\$308,162.34
Total Receipts:		\$854,334.83

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

ID: 74-3-871 PAGE: 1
 COUNTY: SPENCER COUNTY
 UNIT NAME: DALE CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$1,817.84
	SUPPLIES		\$5,695.91
	OTHER SERVICES AND CHARGES		\$34,790.62
	CAPITAL OUTLAY		\$4,808.50
	TOTAL		\$47,112.87
Fund:	202 LOCAL ROAD AND STREET		
	SUPPLIES		\$6,856.16
	TOTAL		\$6,856.16
Fund:	211 PARK NONREVERTING OPERATING		
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$0.00
	TOTAL		\$0.00
Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$3,274.35
	TOTAL		\$3,274.35
Fund:	309 RIVERBOAT		
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$30,090.12
	CAPITAL OUTLAY		\$565.62
	TOTAL		\$30,655.74
Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$46,873.55
	SUPPLIES		\$13,960.70
	OTHER SERVICES AND CHARGES		\$32,817.03
	TOTAL		\$93,651.28
Fund:	217 PARK DONATION		
	SUPPLIES		\$11,692.45
	TOTAL		\$11,692.45
Fund:	245 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$0.00
	TOTAL		\$0.00
Fund:	339 POLICE DEPARTMENT DONATION		
	SUPPLIES		\$2,500.15
	TOTAL		\$2,500.15
Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	OTHER SERVICES AND CHARGES		\$0.00
	TOTAL		\$0.00
Fund:	444 CEDIT CAPITAL PROJECTS		
	SUPPLIES		\$31,052.74

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

ID: 74-3-871 PAGE: 2

COUNTY: SPENCER COUNTY

UNIT NAME: DALE CIVIL TOWN

TOTAL		\$31,052.74
Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$308,091.24
TOTAL		\$308,091.24

TOTAL DISBURSEMENTS:		\$534,886.98
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 74-3-871 PAGE: 1
COUNTY: SPENCER COUNTY
UNIT NAME: DALE CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$100,631.64
	SUPPLIES	\$8,091.56
	OTHER SERVICES AND CHARGES	\$123,404.36
	CAPITAL OUTLAY	\$23,807.48
	OTHER DISBURSEMENTS	\$0.00
	TOTAL	\$255,935.04
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$100,631.64
	SUPPLIES	\$8,091.56
	OTHER SERVICES AND CHARGES	\$123,404.36
	CAPITAL OUTLAY	\$23,807.48
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$255,935.04

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	271 METERED-COMMERICAL UTILITY COLLECTIONS	\$77,344.73
	NO FUNCTION NEEDED	271 METERED-INDUSTRIAL UTILITY COLLECTIONS	\$27,597.18
	NO FUNCTION NEEDED	650 METERED-OTHER MISC-METERED FROM HYDRANT	\$128.50
	NO FUNCTION NEEDED	461 METERED-OTHER SALES TAX	\$22,065.98
	NO FUNCTION NEEDED	444 FIRE PROTECTION-PUBLIC FIRE PROTECT DELIQUENT HYDRANT	\$33,260.00
	NO FUNCTION NEEDED	650 MISC. SERVICE REVENUES COIN OPERATED	\$1,074.22
	NO FUNCTION NEEDED	271 METERED-PUBLIC AUTHORITIES UTILITY COLLECTIONS	\$12,093.31
	NO FUNCTION NEEDED	271 METERED-MULTIPLE FAMILY DWELLING UTILITYCOLLECTIONS	\$23,898.88
	NO FUNCTION NEEDED	461 PENALTIES PENALTIES	\$1,366.00
	NO FUNCTION NEEDED	426 FIRE PROTECTION-PRIVATE FIRE PROTECTION	\$26,629.86
	NO FUNCTION NEEDED	650 UTILITY COLLECTIONS BAD CHECK FEE	\$42.00
	NO FUNCTION NEEDED	466 UTILITY COLLECTIONS WATER TAP FEES	\$2,000.00
	NO FUNCTION NEEDED	650 UTILITY COLLECTIONS MISC	\$168.79
	NO FUNCTION NEEDED	650 RECONNECT FEE RECONNECT FEE	\$168.00
	NO FUNCTION NEEDED	650 OTHER REVENUE INSURANCE REIMBURSEMENT	\$0.00
Expense Category Total:			\$227,837.45
	GENERAL CATEGORIES	271 AIRPORT REVENUES METERED-RESIDENTIAL UTILITY COLLECTIONS	\$234,182.41
	Expense Category Total:		\$234,182.41
	NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST	\$1,801.03
	NO FUNCTION NEEDED	520 TRANSFER OF FUNDS-OTHER TRANSFER OF FUNDS	\$0.00
	NO FUNCTION NEEDED	650 REFUNDS-OTHER 650	\$1,420.36
Expense Category Total:			\$3,221.39
Fund Total:			\$465,241.25
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	606 INTEREST EARNED INTEREST EARNED	\$1,196.52
	NO FUNCTION NEEDED	520 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORDINANCE	\$105,994.50
	Expense Category Total:		\$107,191.02
Fund Total:			\$107,191.02

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

Fund Name	Expense Category	Account Title	Amount
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST EARNED	\$325.20
	NO FUNCTION NEEDED	520 TRANSFER PER BOND ORDINANCE	\$5,100.00
		TRANSFER PER BOND ORDINANCE	
			\$5,425.20
			\$5,425.20
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	650 GUARANTEED REVENUES CUSTOMER DEPOSIT	\$3,100.00
			\$3,100.00
			\$3,100.00
627 WATER UTILITY-OTHER #1 1978 FMHA RESERVE	NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST EARNED	\$530.23
			\$530.23
			\$530.23
626 WATER UTILITY-OTHER #2 2001 BOND BANK RESERVE	NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST EARNED	\$412.23
			\$412.23
			\$412.23
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	271 METERED-RESIDENTIAL UTILITY COLLECTIONS	\$222,121.84
	NO FUNCTION NEEDED	271 METERED-COMMERICAL UTILITY COLLECTIONS	\$133,746.54
	NO FUNCTION NEEDED	271 METERED-INDUSTRIAL UTILITYCOLLECTIONS	\$34,560.68
	NO FUNCTION NEEDED	272 METERED-OTHER OTHER WW TREATMENT	\$18,271.47
	NO FUNCTION NEEDED	271 METERED-PUBLIC AUTHORITIES UTILITY COLLECTIONS	\$23,249.70
	NO FUNCTION NEEDED	271 METERED-MULTIPLE FAMILY DWELLING UTILITY COLLECTIONS	\$37,358.65
	NO FUNCTION NEEDED	522 PENALTIES WW PENALTIES	\$7,777.92
	NO FUNCTION NEEDED	446 SEWER CONNECTION FEES TAP FEES	\$0.00
	NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST	\$4,110.15
	NO FUNCTION NEEDED	495 REFUNDS-OTHER REINBURSEMENT FOR SERVICES	\$2,222.48
	NO FUNCTION NEEDED	650 REFUNDS-OTHER MISC	\$0.00
	NO FUNCTION NEEDED	650 REFUNDS-OTHER MISC INSURANCE REIMBURSEMENT	\$0.00
			\$483,419.43
			\$483,419.43
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST EARNED	\$1,532.79

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

Fund Name	Expense Category	Account Title	Amount
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	520 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORDINANCE	\$233,520.00
	Expense Category Total:		\$235,052.79
	Fund Total:		\$235,052.79
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST EARNED 520 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORDINANCE	\$697.67 \$31,200.00
	Expense Category Total:		\$31,897.67
	Fund Total:		\$31,897.67
630 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	650 GUARANTEED REVENUES MISC	\$3,000.00
	Expense Category Total:		\$3,000.00
	Fund Total:		\$3,000.00
628 WASTEWATER UTILITY-OTHER #1 2003 BONDS	NO FUNCTION NEEDED	610 INTEREST EARNED INTEREST EARNED	\$495.95
	Expense Category Total:		\$495.95
	Fund Total:		\$495.95
629 WASTEWATER UTILITY-OTHER #2 2002 SRF RESERVE	GENERAL CATEGORIES	610 AIRPORT REVENUES INTEREST EARNED	\$149.60
	Expense Category Total:		\$149.60
	Fund Total:		\$149.60
Total REVENUES:			\$1,335,915.37

EXPENDITURES

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	271 ACCOUNTING AND COLLECTION LABOR UTILITY COLLECTIONS	\$0.00
	GENERAL CATEGORIES	271 ACCOUNTING AND COLLECTION LABOR UTILITY COLLECTIONS	\$0.00
	GENERAL CATEGORIES	601 SUPERVISION AND LABOR SALARIES _ WAGES-OUTSIDE	\$50,953.71
	GENERAL CATEGORIES	603 ADMINISTRATIVE AND GENERAL SALARIES SALARIES _WAGES -OFFICE	\$25,007.07
	GENERAL CATEGORIES	635 OFFICE SUPPLIES OFFICE SUPPLIES	\$7,522.34
	GENERAL CATEGORIES	610 PURCHASED WATER PURCHASED WATER	\$113,990.84
	GENERAL CATEGORIES	233 SUPPLIES AND EXPENSE OTHER SUPPLIES	\$2,368.49
	GENERAL CATEGORIES	620 MATERIALS AND SUPPLIES	\$17,820.18
	GENERAL CATEGORIES	676 CONTRACTUAL SERVICES-ENGINEERING ENGINEERING FEES	\$4,248.30

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	311 CONTRACTUAL SERVICES-LEGAL LEGAL SERVICES	\$3,687.71
	GENERAL CATEGORIES	675 CONTRACTUAL SERVICES-OTHER OUTSIDE SERVICE	\$14,584.50
	GENERAL CATEGORIES	221 TRANSPORTATION EXPENSE FUEL _ TRANSPORTATION EXPENSE	\$4,493.27
	GENERAL CATEGORIES	655 INSURANCE-GENERAL LIABILITY	\$4,257.50
	GENERAL CATEGORIES	134 INSURANCE-OTHER WATER DEPT HEALTH INSURANCE	\$10,092.50
	GENERAL CATEGORIES	670 BAD DEBT EXPENSE BAD DEBTS	\$89.19
	GENERAL CATEGORIES	604 TAXES EMPLOYEE FICA _MEDICARE TS	\$5,708.38
	GENERAL CATEGORIES	636 TAXES SALES TAX	\$22,019.19
	GENERAL CATEGORIES	123 TAXES UNEMPLOYMENT TAX	\$281.86
	GENERAL CATEGORIES	408 TAXES GROSS INCOME TAX	\$5,252.30
	Expense Category Total:		\$292,377.33
	NO FUNCTION NEEDED	640 TRANSFERS PER BOND ORDINANCE TRANSFERS	\$108,588.00
	NO FUNCTION NEEDED	631 CAPITAL OUTLAY-OTHER FIXED ASSETS	\$0.00
	NO FUNCTION NEEDED	351 OTHER DISBURSEMENTS UTILITIES	\$10,689.06
	Expense Category Total:		\$119,277.06
	Fund Total:		\$411,654.39
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	682 BONDS RETIRED (PRINCIPAL ONLY) BONDS PAID	\$81,000.00
	NO FUNCTION NEEDED	682 INTEREST PAID ON BONDS AND LOANS BONDS _INTEREST PAID	\$27,204.40
	Expense Category Total:		\$108,204.40
	Fund Total:		\$108,204.40
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	690 WATER/SEWER LINE REPAIRS REPLACEMENT RESERVE	\$158.50
	Expense Category Total:		\$158.50
	Fund Total:		\$158.50
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	677 GUARANTEED DEPOSIT REFUNDS CUSTOMER DEPOSIT	\$3,235.00
	Expense Category Total:		\$3,235.00
	Fund Total:		\$3,235.00
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	701 SUPERVISION AND LABOR SALARIES _WAGES	\$55,192.56
	GENERAL CATEGORIES	703 ADMINISTRATIVE AND GENERAL SALARIES SALARIES _WAGES -OFFICE	\$25,007.19
	GENERAL CATEGORIES	716 OFFICE SUPPLIES OFFICE SUPPLIES	\$5,567.22

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

Fund Name	Expense Category	Account Title	Amount	
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	232 SUPPLIES AND EXPENSE OTHER SUPPLIES	\$3,175.89	
	GENERAL CATEGORIES	720 MATERIALS AND SUPPLIES MATERIALS _ SUPPLIES	\$30,000.83	
	GENERAL CATEGORIES	775 REPAIRS OUTSIDE SERVICES	\$31,050.40	
	GENERAL CATEGORIES	312 CONTRACTUAL SERVICES-ENGINEERING ENGINEERING FEES	\$0.00	
	GENERAL CATEGORIES	311 CONTRACTUAL SERVICES-LEGAL LEGAL SERVICES	\$1,437.50	
	GENERAL CATEGORIES	221 TRANSPORTATION EXPENSE FUEL _ TRANSPORTATION EXPENSE	\$3,379.02	
	GENERAL CATEGORIES	755 INSURANCE-GENERAL LIABILITY INSURANCE	\$12,823.50	
	GENERAL CATEGORIES	134 INSURANCE-OTHER HEALTH INSURANCE	\$15,996.26	
	GENERAL CATEGORIES	704 TAXES EMPLOYEE FICA_MCARE T S	\$6,116.00	
	GENERAL CATEGORIES	123 TAXES UNEMPLOYMENT TAX	\$270.68	
	Expense Category Total:			\$190,017.05
		NO FUNCTION NEEDED	738 TRANSFERS PER BOND ORDINANCE TRANSFERS	\$264,720.00
		NO FUNCTION NEEDED	740 CAPITAL OUTLAY-OTHER FIXED ASSETS	\$0.00
		NO FUNCTION NEEDED	OTHER DISBURSEMENTS UTILITIES	\$49,148.51
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS UTILITIES	\$20.40	
Expense Category Total:			\$313,888.91	
Fund Total:			\$503,905.96	
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	782 BONDS RETIRED (PRINCIPAL ONLY) INTEREST_BONDS	\$130,000.00	
	NO FUNCTION NEEDED	782 INTEREST PAID ON BONDS AND LOANS INTEREST_BONDS	\$96,870.00	
	NO FUNCTION NEEDED	785 OTHER DISBURSEMENTS OFFICE SUPPLIES	\$1,700.00	
	Expense Category Total:			\$228,570.00
Fund Total:			\$228,570.00	
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	780 OTHER DISBURSEMENTS REPAIRS	\$59,402.99	
	Expense Category Total:		\$59,402.99	
Fund Total:			\$59,402.99	
630 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	777 GUARANTEED DEPOSIT REFUNDS CUSTOMER DEPOSITS	\$3,137.00	
	Expense Category Total:		\$3,137.00	
	Fund Total:		\$3,137.00	
Total EXPENDITURES:			\$1,318,268.24	

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>
		CASH FUND	5017270	\$45.00			\$45.00
		CASH FUND	5016924	\$75.00			\$75.00
		CASH FUND	5016908	\$75.00			\$75.00

Total CASH: **\$195.00**

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>
10/16/2009	101 GENERAL	SAVINGS	7811111561	\$25,068.38	12/31/2010	0.75	\$25,316.68

Total by Fund: **\$25,316.68**

10/20/2009	601 WATER UTILITY-OPERATING	SAVINGS	7811111553	\$20,036.71	12/31/2010	0.50	\$20,164.62
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Total by Fund: **\$20,164.62**

12/12/2009	602 WATER UTILITY-BOND AND INTEREST	SAVINGS	7810670708	\$26,003.18	12/31/2010	0.75	\$26,260.74
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Total by Fund: **\$26,260.74**

11/22/2010	603 WATER UTILITY-DEPRECIATION/IMPROVE	CERTIFICATE OF DEPOSIT	402162	\$10,000.00	05/22/2011	1.00	\$10,000.00
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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>
Total by Fund:							\$10,000.00
03/04/2010	627 WATER UTILITY-OTHER #1	SAVINGS	7811110787	\$38,000.00	12/31/2010	1.70	\$38,291.07
Total by Fund:							\$38,291.07
03/03/2010	626 WATER UTILITY-OTHER #2	SAVINGS	7811110803	\$19,000.00	12/31/2010	0.40	\$19,095.77
03/09/2010	626 WATER UTILITY-OTHER #2	CERTIFICATE OF DEPOSIT	402258	\$30,000.00	03/09/2011	1.00	\$30,000.00
Total by Fund:							\$49,095.77
11/22/2010	607 WASTEWATER UTIL-BOND AND INTEREST	CERTIFICATE OF DEPOSIT	402310	\$25,000.00	05/22/2011	1.00	\$25,000.00
Total by Fund:							\$25,000.00
03/04/2011	608 WASTEWATER UTILITY-DEPREC/ MPROVE	SAVINGS	7811110811	\$50,000.00	12/31/2010	0.70	\$50,383.01
Total by Fund:							\$50,383.01
03/09/2010	628 WASTEWATER UTILITY-OTHER #1	CERTIFICATE OF DEPOSIT	402259	\$30,000.00	03/09/2011	1.00	\$30,000.00
03/04/2010	628 WASTEWATER	SAVINGS	7811110795	\$25,000.00	12/31/2010	0.70	\$25,191.50

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-OTHER #1						
Total by Fund:							\$55,191.50
11/22/2010	629 WASTEWATER UTILITY-OTHER #2	CERTIFICATE OF DEPOSIT	402309	\$15,000.00	05/22/2011	1.00	\$15,000.00
Total by Fund:							\$15,000.00
Total INVESTMENTS:							\$314,703.39
Total Cash and Investments:							\$314,898.39

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DALE CIVIL TOWN
COUNTY: SPENCER COUNTY

ID: 74-3-871

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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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DALE CIVIL TOWN

ID: 74-3-871

COUNTY: SPENCER 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: DALE CIVIL TOWN

ID: 74-3-871

COUNTY: SPENCER 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: SPENCER COUNTY
UNIT NAME: DALE CIVIL TOWN

ID: 74-3-871
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: DALE CIVIL TOWN

ID: 74-3-871

COUNTY: SPENCER 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>
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