

FEDERAL IDENTIFICATION NUMBER:  
35-1173644

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

UNIT NAME:

DAYTON CIVIL TOWN

COUNTY:

TIPPECANOE COUNTY

ID: 79-3-957

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

PRINTED NAME OF OFFICIAL: RON KOEHLER

ADDRESS: PO BOX 557

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

TITLE: CLERK-TREASURER

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

CITY: DAYTON

EMAIL ADDRESS: TOWNOFDAYTON@MINTEL.NET

ZIP: 47941-0577

\*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: DAYTON CIVIL TOWN

ID: 79-3-957

**CASH UNITS ONLY**

COUNTY: TIPPECANOE 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$87,989.76	\$332,354.98	\$249,496.35	\$170,848.39	\$0.00	\$170,848.39
<b>Total by Fund Type:</b>	<b>\$87,989.76</b>	<b>\$332,354.98</b>	<b>\$249,496.35</b>	<b>\$170,848.39</b>	<b>\$0.00</b>	<b>\$170,848.39</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
229 DONATIONS	\$5,210.70	\$0.00	\$0.00	\$5,210.70	\$0.00	\$5,210.70
445 DONATIONS #2	\$-352.27	\$1,500.00	\$516.50	\$631.23	\$0.00	\$631.23
233 LAW ENFORCEMENT CONTINUING ED	\$2,242.29	\$560.00	\$933.42	\$1,868.87	\$0.00	\$1,868.87
710 LEVY EXCESS	\$7,965.00	\$521.78	\$7,965.00	\$521.78	\$0.00	\$521.78
202 LOCAL ROAD AND STREET	\$36,007.36	\$11,915.96	\$0.00	\$47,923.32	\$0.00	\$47,923.32
201 MOTOR VEHICLE HIGHWAY	\$74,923.90	\$95,809.78	\$13,238.76	\$157,494.92	\$0.00	\$157,494.92
242 RIVERBOAT	\$29,352.42	\$7,009.00	\$7,983.04	\$28,378.38	\$0.00	\$28,378.38
<b>Total by Fund Type:</b>	<b>\$155,349.40</b>	<b>\$117,316.52</b>	<b>\$30,636.72</b>	<b>\$242,029.20</b>	<b>\$0.00</b>	<b>\$242,029.20</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
444 CEDIT CAPITAL PROJECTS	\$130,668.59	\$35,700.92	\$32,575.17	\$133,794.34	\$0.00	\$133,794.34
402 CUMULATIVE CAPITAL DEVELOPMENT	\$19,024.15	\$17,328.42	\$9,724.00	\$26,628.57	\$0.00	\$26,628.57
401 CUMULATIVE CAPITAL IMPROVEMENT	\$26,514.60	\$3,279.32	\$30.00	\$29,763.92	\$0.00	\$29,763.92
<b>Total by Fund Type:</b>	<b>\$176,207.34</b>	<b>\$56,308.66</b>	<b>\$42,329.17</b>	<b>\$190,186.83</b>	<b>\$0.00</b>	<b>\$190,186.83</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$0.00	\$223,564.60	\$218,112.05	\$5,452.55	\$0.00	\$5,452.55
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$223,564.60</b>	<b>\$218,112.05</b>	<b>\$5,452.55</b>	<b>\$0.00</b>	<b>\$5,452.55</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DAYTON CIVIL TOWN

ID: 79-3-957

**CASH UNITS ONLY**

COUNTY: TIPPECANOE 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$419,546.50</b>	<b>\$729,544.76</b>	<b>\$540,574.29</b>	<b>\$608,516.97</b>	<b>\$0.00</b>	<b>\$608,516.97</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$7,965.00				
Transfers Out			\$7,965.00			
Net Receipts and Disbursements		\$721,579.76	\$532,609.29			

**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>						
439 STORM WATER UTILITY-OPERATING	\$39,295.28	\$0.00	\$319.02	\$38,976.26	\$0.00	\$38,976.26
620 TRASH UTILITY-OPERATING	\$16,745.34	\$82,788.55	\$90,968.67	\$8,565.22	\$0.00	\$8,565.22
607 WASTEWATER UTIL-BOND AND INTEREST	\$21,400.02	\$21,200.00	\$42,600.00	\$0.02	\$0.00	\$0.02
609 WASTEWATER UTILITY-DEBT RESERVE	\$0.00	\$21,750.00	\$0.00	\$21,750.00	\$0.00	\$21,750.00
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$5,237.04	\$0.00	\$0.00	\$5,237.04	\$0.00	\$5,237.04
606 WASTEWATER UTILITY-OPERATING	\$141,752.12	\$244,380.12	\$236,066.76	\$150,065.48	\$0.00	\$150,065.48
602 WATER UTILITY-BOND AND INTEREST	\$49,880.56	\$140,722.33	\$120,241.79	\$70,361.10	\$0.00	\$70,361.10
604 WATER UTILITY-CUSTOMER DEPOSIT	\$39,742.96	\$5,400.00	\$3,980.00	\$41,162.96	\$0.00	\$41,162.96
605 WATER UTILITY-DEBT RESERVE	\$0.00	\$140,723.00	\$0.00	\$140,723.00	\$0.00	\$140,723.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$36,369.12	\$0.00	\$36,369.12	\$0.00	\$0.00	\$0.00
601 WATER UTILITY-OPERATING	\$248,546.86	\$258,140.41	\$383,768.47	\$122,918.80	\$0.00	\$122,918.80
<b>Total by Fund Type:</b>	<b>\$598,969.30</b>	<b>\$915,104.41</b>	<b>\$914,313.83</b>	<b>\$599,759.88</b>	<b>\$0.00</b>	<b>\$599,759.88</b>

<b>Subtotal All Funds:</b>	<b>\$598,969.30</b>	<b>\$915,104.41</b>	<b>\$914,313.83</b>	<b>\$599,759.88</b>	<b>\$0.00</b>	<b>\$599,759.88</b>
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**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$324,395.33				
Transfers Out			\$324,395.33			
<b>Net Receipts and Disbursements</b>		<b>\$590,709.08</b>	<b>\$589,918.50</b>			

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010UNIT NAME: DAYTON CIVIL TOWNCOUNTY: TIPPECANOE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110	GENERAL PROPERTY TAXES	\$226,096.94
	<b>Total for: TAXES</b>	<b>\$226,096.94</b>
101352	ABC EXCISE TAX DISTRIBUTION	\$2,318.11
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$894.36
101122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$27,618.52
101121	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$782.80
101125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$44,983.10
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$76,596.89</b>
101499	COURT COSTS	\$1,233.49
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,233.49</b>
101609	INTEREST EARNED	\$1,834.12
101620	RENTAL OF PROPERTY	\$7,903.00
101640	CABLE TV FRANCHISE	\$7,493.20
101990	MISCELLANEOUS REVENUE-OTHER	\$3,040.88
	<b>Total for: MISCELLANEOUS</b>	<b>\$20,271.20</b>
101955	TRANSFER OF FUNDS-OTHER	\$7,965.00
101913	INSURANCE REIMBURSEMENTS	\$0.00
101960	REFUNDS-OTHER	\$191.46
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$8,156.46</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$332,354.98</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110	GENERAL PROPERTY TAXES	\$41,971.07
	<b>Total for: TAXES</b>	<b>\$41,971.07</b>
201990	STATE GRANTS-OTHER	\$0.00
201357	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$30,533.70
201122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,926.34
201121	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$155.82
201123	WHEEL TAX INTERGOVERNMENTAL	\$1,296.95
201124	WHEEL TAX INTERGOVERNMENTAL	\$16,850.60
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$53,763.41</b>
	MISCELLANEOUS REVENUE-OTHER	\$75.30
	<b>Total for: MISCELLANEOUS</b>	<b>\$75.30</b>
	<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$95,809.78</b>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358	LOCAL ROAD AND STREET DISTRIBUTION	\$11,915.96
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$11,915.96</b>
	<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$11,915.96</b>

	<u>Title</u>	<u>Amount</u>
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>		
233422	GUN PERMITS	\$540.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$540.00</b>
233421	ACCIDENT REPORT COPIES	\$20.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$20.00</b>
<b>TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED</b>		<b>\$560.00</b>
Fund: <u>242 RIVERBOAT</u>		
242338	RIVERBOAT REVENUE SHARING	\$7,009.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,009.00</b>
<b>TOTAL RECEIPTS FOR 242 RIVERBOAT</b>		<b>\$7,009.00</b>
Fund: <u>445 DONATIONS #2</u>		
445670	CONTRIBUTIONS AND DONATIONS	\$1,500.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,500.00</b>
<b>TOTAL RECEIPTS FOR 445 DONATIONS #2</b>		<b>\$1,500.00</b>
Fund: <u>710 LEVY EXCESS</u>		
710110	GENERAL PROPERTY TAXES	\$521.78
	<b>Total for: TAXES</b>	<b>\$521.78</b>
<b>TOTAL RECEIPTS FOR 710 LEVY EXCESS</b>		<b>\$521.78</b>
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>		
402110	GENERAL PROPERTY TAXES	\$15,365.07
	<b>Total for: TAXES</b>	<b>\$15,365.07</b>
402122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,911.80
402121	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$51.38
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,963.18</b>
402499	INTEREST EARNED	\$0.17
	<b>Total for: MISCELLANEOUS</b>	<b>\$0.17</b>
<b>TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$17,328.42</b>
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>		
401354	CIGARETTE TAX DISTR-CCI FUND	\$3,279.32
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,279.32</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT</b>		<b>\$3,279.32</b>
Fund: <u>444 CREDIT CAPITAL PROJECTS</u>		
444125	CREDIT INTERGOVERNMENTAL	\$34,080.72

UNIT NAME: DAYTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: TIPPECANOE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>444 CEDIT CAPITAL PROJECTS</u>	
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$34,080.72</b>
444990	REFUNDS-OTHER	\$1,620.20
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,620.20</b>
	<b>TOTAL RECEIPTS FOR 444 CEDIT CAPITAL PROJECTS</b>	<b>\$35,700.92</b>
Fund:	<u>701 PAYROLL</u>	
701920	AGENCY FUND ADDITIONS	\$223,564.60
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$223,564.60</b>
	<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$223,564.60</b>
	<b>Total Receipts:</b>	<b>\$729,544.76</b>

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

ID: 79-3-957 PAGE: 1  
 COUNTY: TIPPECANOE COUNTY  
 UNIT NAME: DAYTON CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	SUPPLIES		\$131.44
	OTHER SERVICES AND CHARGES		\$12,855.22
	CAPITAL OUTLAY		\$252.10
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$13,238.76</b>
Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$933.42
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$933.42</b>
Fund:	242 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$7,212.47
	CAPITAL OUTLAY		\$770.57
	<b>TOTAL</b>		<b>\$7,983.04</b>
Fund:	445 DONATIONS #2		
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$516.50
	<b>TOTAL</b>		<b>\$516.50</b>
Fund:	710 LEVY EXCESS		
	TRANSFER OF FUNDS		\$7,965.00
	<b>TOTAL</b>		<b>\$7,965.00</b>
Fund:	402 CUMULATIVE CAPITAL DEVELOPMENT		
	DEBT SERVICE-PRINCIPAL		\$6,000.00
	DEBT SERVICE-INTEREST		\$3,724.00
	<b>TOTAL</b>		<b>\$9,724.00</b>
Fund:	401 CUMULATIVE CAPITAL IMPROVEMENT		
	OTHER SERVICES AND CHARGES		\$30.00
	OTHER DISBURSEMENTS		\$0.00
	<b>TOTAL</b>		<b>\$30.00</b>
Fund:	444 CREDIT CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$32,575.17
	CAPITAL OUTLAY		\$0.00
	<b>TOTAL</b>		<b>\$32,575.17</b>
Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$218,112.05
	<b>TOTAL</b>		<b>\$218,112.05</b>
<b>TOTAL DISBURSEMENTS:</b>			<b>\$291,077.94</b>

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

ID: 79-3-957 PAGE: 1  
COUNTY: TIPPECANOE COUNTY  
UNIT NAME: DAYTON CIVIL TOWN

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Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$173,382.91
	SUPPLIES	\$16,462.80
	OTHER SERVICES AND CHARGES	\$57,077.30
	CAPITAL OUTLAY	\$2,573.34
	OTHER DISBURSEMENTS	\$0.00
	<b>TOTAL</b>	<b>\$249,496.35</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$173,382.91
	SUPPLIES	\$16,462.80
	OTHER SERVICES AND CHARGES	\$57,077.30
	CAPITAL OUTLAY	\$2,573.34
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$249,496.35</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>
601 WATER UTILITY-OPERATING WATER UTILITY - NO FUNCTION NEEDED OPERATING		METERED-OTHER	\$233,841.16
	NO FUNCTION NEEDED	PENALTIES	\$6,177.33
	NO FUNCTION NEEDED	601447 UTILITY COLLECTIONS WATER ARREARS	\$975.06
	NO FUNCTION NEEDED	601443 OTHER REVENUE WATER UTILITY - SALES TAX	\$16,227.02
	NO FUNCTION NEEDED	601499 OTHER REVENUE	\$914.11
	NO FUNCTION NEEDED	601609 INTEREST EARNED	\$5.73
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$0.00
	<b>Expense Category Total:</b>		<b>\$258,140.41</b>
	<b>Fund Total:</b>		<b>\$258,140.41</b>
602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED UTIL - BOND AND INTEREST		602499 TRANSFER PER BOND ORDINANCE	\$140,722.33
	<b>Expense Category Total:</b>		<b>\$140,722.33</b>
	<b>Fund Total:</b>		<b>\$140,722.33</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER NO FUNCTION NEEDED UTIL - METER DEPOSIT		604445 GUARANTEED REVENUES WATER CUSTOMER DEPOSITS	\$5,400.00
	<b>Expense Category Total:</b>		<b>\$5,400.00</b>
	<b>Fund Total:</b>		<b>\$5,400.00</b>
605 WATER UTILITY-DEBT RESERVE WATER UTIL NO FUNCTION NEEDED DEBT RESERVE		605499 TRANSFER PER BOND ORDINANCE WATER DEBT RESERVE XFER	\$140,723.00
	<b>Expense Category Total:</b>		<b>\$140,723.00</b>
	<b>Fund Total:</b>		<b>\$140,723.00</b>
606 WASTEWATER UTILITY-OPERATING WASTEWATER UTILITY - OPERATING	NO FUNCTION NEEDED	606441 METERED-OTHER	\$234,877.87
	NO FUNCTION NEEDED	606444 PENALTIES	\$6,342.03
	NO FUNCTION NEEDED	606499 OTHER REVENUE	\$3,145.73
	NO FUNCTION NEEDED	606609 INTEREST EARNED	\$14.49
	<b>Expense Category Total:</b>		<b>\$244,380.12</b>
	<b>Fund Total:</b>		<b>\$244,380.12</b>
607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER UTIL - BOND AND INTERES	NO FUNCTION NEEDED	607499 TRANSFER PER BOND ORDINANCE	\$21,200.00
	<b>Expense Category Total:</b>		<b>\$21,200.00</b>
	<b>Fund Total:</b>		<b>\$21,200.00</b>

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-DEBT RESERVE WASTEWATER DEBT RESERVE	NO FUNCTION NEEDED	609499 TRANSFER PER BOND ORDINANCE WASTEWATER DEBT RESERVE - TRANSFER	\$21,750.00
	<b>Expense Category Total:</b>		<b>\$21,750.00</b>
	<b>Fund Total:</b>		<b>\$21,750.00</b>
620 TRASH UTILITY-OPERATING SANITATION	NO FUNCTION NEEDED	620447 UNMETERED SALES-OTHER SANITATION ARREARS	\$35.07
	NO FUNCTION NEEDED	620441 UNMETERED SALES-PUBLIC AUTHORITIES	\$80,311.34
	NO FUNCTION NEEDED	620444 PENALTIES	\$2,442.14
	<b>Expense Category Total:</b>		<b>\$82,788.55</b>
	<b>Fund Total:</b>		<b>\$82,788.55</b>
<b>Total REVENUES:</b>			<b>\$915,104.41</b>

**EXPENDITURES**

601 WATER UTILITY-OPERATING WATER UTILITY - GENERAL CATEGORIES OPERATING	GENERAL CATEGORIES	601001601 SALARIES AND WAGES-EMPLOYEES	\$31,952.78
	GENERAL CATEGORIES	601001603 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$12,692.74
	GENERAL CATEGORIES	601001604 EMPLOYEE PENSIONS AND BENEFITS	\$3,327.62
	GENERAL CATEGORIES	601001670 OFFICE SUPPLIES	\$5,900.93
	GENERAL CATEGORIES	601001610 PURCHASED WATER	\$36,882.19
	GENERAL CATEGORIES	PURCHASED POWER	\$723.10
	GENERAL CATEGORIES	601001620 MATERIALS AND SUPPLIES	\$3,100.33
	GENERAL CATEGORIES	601001616 PURCHASED GAS	\$768.71
	GENERAL CATEGORIES	601001636 REPAIRS	\$9,829.88
	GENERAL CATEGORIES	601001630 CONTRACTUAL SERVICES-LEGAL	\$4,241.75
	GENERAL CATEGORIES	601001631 CONTRACTUAL SERVICES-PROFESSIONAL	\$7,373.73
	GENERAL CATEGORIES	601001635 CONTRACTUAL SERVICES-TESTING	\$1,100.50
	GENERAL CATEGORIES	601001655 INSURANCE-OTHER	\$75.00
	GENERAL CATEGORIES	601001690 TAXES SALES TAX	\$15,264.74
	GENERAL CATEGORIES	601001675 MISCELLANEOUS	\$531.99
	<b>Expense Category Total:</b>		<b>\$133,765.99</b>
	NO FUNCTION NEEDED	601001651 TRANSFERS PER BOND ORDINANCE	\$245,076.21
	NO FUNCTION NEEDED	601001440 EQUIPMENT	\$1,918.18
	NO FUNCTION NEEDED	601001640 OTHER DISBURSEMENTS WATER SEWAGE TRASH	\$319.64
	NO FUNCTION NEEDED	601001665 OTHER DISBURSEMENTS TELEPHONE	\$639.02
	NO FUNCTION NEEDED	601001671 OTHER DISBURSEMENTS BANK SERVICE CHARGES	\$222.16

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER UTILITY - NO FUNCTION NEEDED OPERATING	NO FUNCTION NEEDED	601001671 OTHER DISBURSEMENTS CREDIT CARD FEES	\$827.00
		601001671 OTHER DISBURSEMENTS CHARGEBACKS	\$1,000.27
	<b>Expense Category Total:</b>		<b>\$250,002.48</b>
	<b>Fund Total:</b>		<b>\$383,768.47</b>
602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED UTIL - BOND AND INTEREST	NO FUNCTION NEEDED	602001381 BONDS RETIRED (PRINCIPAL ONLY)	\$99,761.00
		601001382 INTEREST PAID ON BONDS AND LOANS	\$20,480.79
	<b>Expense Category Total:</b>		<b>\$120,241.79</b>
	<b>Fund Total:</b>		<b>\$120,241.79</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER UTILITY - IMPROVEMENT	NO FUNCTION NEEDED	603001651 TRANSFER OF FUNDS-OTHER	\$36,369.12
	<b>Expense Category Total:</b>		<b>\$36,369.12</b>
	<b>Fund Total:</b>		<b>\$36,369.12</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER NO FUNCTION NEEDED UTIL - METER DEPOSIT		604001391 GUARANTEED DEPOSIT REFUNDS	\$3,980.00
	<b>Expense Category Total:</b>		<b>\$3,980.00</b>
	<b>Fund Total:</b>		<b>\$3,980.00</b>
606 WASTEWATER UTILITY-OPERATING WASTEWATER UTILITY - OPERATING	GENERAL CATEGORIES	606001701 SALARIES AND WAGES-EMPLOYEES	\$21,670.89
	GENERAL CATEGORIES	606001703 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$12,107.31
	GENERAL CATEGORIES	606001704 EMPLOYEE PENSIONS AND BENEFITS	\$2,442.15
	GENERAL CATEGORIES	606001740 OFFICE SUPPLIES	\$5,577.53
	GENERAL CATEGORIES	606001780 OFFICE SUPPLIES	\$1,068.18
	GENERAL CATEGORIES	606001710 PURCHASED WASTEWATER TREATMENT	\$142,162.32
	GENERAL CATEGORIES	606001711 PURCHASED POWER	\$3,760.39
	GENERAL CATEGORIES	606001716 PURCHASED GAS	\$91.46
	GENERAL CATEGORIES	606001738 REPAIRS	\$12,087.47
	GENERAL CATEGORIES	606001720 CONTRACTUAL SERVICES-LEGAL	\$4,241.75
	GENERAL CATEGORIES	606001731 CONTRACTUAL SERVICES-PROFESSIONAL	\$6,473.73
	GENERAL CATEGORIES	606001755 INSURANCE-OTHER	\$75.00
	GENERAL CATEGORIES	606001775 MISCELLANEOUS WATER SEWER TRASH	\$432.82
	GENERAL CATEGORIES	606001776 MISCELLANEOUS	\$734.35
	<b>Expense Category Total:</b>		<b>\$212,925.35</b>

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>
606 WASTEWATER UTILITY-OPERATING WASTEWATER UTILITY - OPERATING	NO FUNCTION NEEDED	606001751 TRANSFERS PER BOND ORDINANCE	\$21,200.00
	NO FUNCTION NEEDED	606001711 OTHER DISBURSEMENTS	\$803.41
	NO FUNCTION NEEDED	606001771 OTHER DISBURSEMENTS BANK SERVICE CHARGE	\$242.00
	NO FUNCTION NEEDED	606001772 OTHER DISBURSEMENTS CHARGEBACKS	\$69.00
	NO FUNCTION NEEDED	606001773 OTHER DISBURSEMENTS CREDIT CARD FEES	\$827.00
	<b>Expense Category Total:</b>		<b>\$23,141.41</b>
	<b>Fund Total:</b>		<b>\$236,066.76</b>
607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER UTIL - BOND AND INTERES	NO FUNCTION NEEDED	607001751 TRANSFERS PER BOND ORDINANCE WW B1 TRANSFER	\$21,750.00
	NO FUNCTION NEEDED	607001710 BONDS RETIRED (PRINCIPAL ONLY)	\$14,000.00
	NO FUNCTION NEEDED	607001720 INTEREST PAID ON BONDS AND LOANS	\$6,850.00
	<b>Expense Category Total:</b>		<b>\$42,600.00</b>
	<b>Fund Total:</b>		<b>\$42,600.00</b>
439 STORM WATER UTILITY-OPERATING STORM WATER	NO FUNCTION NEEDED	439001361 OTHER DISBURSEMENTS	\$319.02
	<b>Expense Category Total:</b>		<b>\$319.02</b>
	<b>Fund Total:</b>		<b>\$319.02</b>
620 TRASH UTILITY-OPERATING SANITATION	GENERAL CATEGORIES	620001610 CONTRACTUAL SERVICES-OTHER	\$90,529.30
	GENERAL CATEGORIES	620001672 MISCELLANEOUS CHARGEBACKS	\$28.35
	<b>Expense Category Total:</b>		<b>\$90,557.65</b>
	NO FUNCTION NEEDED	620001673 OTHER DISBURSEMENTS CREDIT CARD FEES	\$411.02
	<b>Expense Category Total:</b>		<b>\$411.02</b>
	<b>Fund Total:</b>		<b>\$90,968.67</b>
<b>Total EXPENDITURES:</b>			<b>\$914,313.83</b>

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

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CASH

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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>
		LBT TOWN	9000087642	\$55,000.00			\$55,000.00
		LBT TOWN	9000087677	\$542,202.59			\$657,882.71
		LBT WATER	9000087669	\$181,580.09			\$67,882.98
		LBT WASTEWATER	9000087650	\$153,340.63			\$203,396.21
		BONY DEBT RESERVE	144301	\$19,958.51			\$140,723.00
		BONY WATER B <sub>1</sub>	144302	\$31,195.94			\$70,361.05

**Total CASH:** **\$1,195,245.95**

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**Total Cash and Investments:** **\$1,195,245.95**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DAYTON CIVIL TOWN  
COUNTY: TIPPECANOE COUNTY

ID: 79-3-957

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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DAYTON CIVIL TOWN

ID: 79-3-957

COUNTY: TIPPECANOE COUNTY

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

PAGE: 1

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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: DAYTON CIVIL TOWN

ID: 79-3-957

COUNTY: TIPPECANOE COUNTY

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

PAGE: 1

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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: TIPPECANOE COUNTY  
UNIT NAME: DAYTON CIVIL TOWN

ID: 79-3-957  
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: DAYTON CIVIL TOWN

ID: 79-3-957

COUNTY: TIPPECANOE COUNTY

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

PAGE: 1

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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>
	NORTH EAST TIPPECANOE FIRE TERRITOR		TIPPECANOE COUNTY			FIRE PROTECTION SERVICES	\$19,500.00