

FEDERAL IDENTIFICATION NUMBER:  
35-6001187

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

UNIT NAME:

CITY OF SALEM

COUNTY:

WASHINGTON COUNTY

ID: 88-3-431

(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: PATRICIA PERSINGER

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

ADDRESS: 201 E. MARKET ST., SUITE  
101

CITY: SALEM

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

EMAIL ADDRESS: TRISH.BUNDY@CITYOFSALEMIN.COM

(812) 883-4264

ZIP: 47167-2036

\*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	\$1,028,724.48	\$2,877,297.08	\$3,036,289.25	\$869,732.31	\$0.00	\$869,732.31
<b>Total by Fund Type:</b>	<b>\$1,028,724.48</b>	<b>\$2,877,297.08</b>	<b>\$3,036,289.25</b>	<b>\$869,732.31</b>	<b>\$0.00</b>	<b>\$869,732.31</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
206 AVIATION	\$21,437.08	\$53,749.01	\$47,860.67	\$27,325.42	\$0.00	\$27,325.42
205 CEMETERY OPERATING	\$66,962.46	\$74,955.71	\$112,907.94	\$29,010.23	\$0.00	\$29,010.23
219 DONATIONS	\$306.33	\$0.00	\$0.00	\$306.33	\$0.00	\$306.33
221 DONATIONS #2	\$1,300.00	\$200.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
223 DONATIONS #3	\$4,250.00	\$0.00	\$4,250.00	\$0.00	\$0.00	\$0.00
225 DONATIONS #4	\$42.00	\$2,820.00	\$2,847.98	\$14.02	\$0.00	\$14.02
237 DONATIONS #5	\$12,841.80	\$5,015.00	\$494.00	\$17,362.80	\$0.00	\$17,362.80
242 DONATIONS #6	\$151.84	\$0.00	\$151.84	\$0.00	\$0.00	\$0.00
276 DONATIONS #7	\$1,329.49	\$150.00	\$0.00	\$1,479.49	\$0.00	\$1,479.49
447 DONATIONS #8	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
207 FEDERAL GRANTS # 1	\$3.00	\$1,196,031.00	\$1,182,998.00	\$13,036.00	\$0.00	\$13,036.00
282 FEDERAL GRANTS # 3	\$25,014.35	\$50,392.00	\$75,392.00	\$14.35	\$0.00	\$14.35
265 LAW ENFORCEMENT CONTINUING ED	\$1,596.01	\$3,120.00	\$3,741.17	\$974.84	\$0.00	\$974.84
709 LEVY EXCESS	\$0.00	\$6,678.19	\$0.00	\$6,678.19	\$0.00	\$6,678.19
268 LOCAL GOVT GRANT # 1	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
304 LOCAL GOVT GRANT # 2	\$3,500.00	\$0.00	\$3,300.00	\$200.00	\$0.00	\$200.00
445 LOCAL GOVT GRANT # 3	\$3,846.85	\$48,359.62	\$46,575.15	\$5,631.32	\$0.00	\$5,631.32
202 LOCAL ROAD AND STREET	\$7,308.77	\$25,590.52	\$26,312.50	\$6,586.79	\$0.00	\$6,586.79
201 MOTOR VEHICLE HIGHWAY	\$205,883.91	\$433,486.61	\$409,123.01	\$230,247.51	\$0.00	\$230,247.51
204 PARKS AND RECREATION	\$100,633.67	\$195,697.65	\$183,248.56	\$113,082.76	\$0.00	\$113,082.76
267 POLICE DONATION	\$125.03	\$0.00	\$125.03	\$0.00	\$0.00	\$0.00
302 RAINY DAY	\$453,419.09	\$18,363.40	\$0.00	\$471,782.49	\$0.00	\$471,782.49
301 RIVERBOAT	\$61,661.05	\$63,933.34	\$109,847.77	\$15,746.62	\$0.00	\$15,746.62

**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>						
263 SPECIAL REVENUE - OTHER	\$7.65	\$0.00	\$7.65	\$0.00	\$0.00	\$0.00
208 STATE GRANT	\$0.00	\$21,701.57	\$15,463.27	\$6,238.30	\$0.00	\$6,238.30
231 STATE GRANT # 2	\$37,000.00	\$0.00	\$37,000.00	\$0.00	\$0.00	\$0.00
410 STATE GRANT # 3	\$9.89	\$9,793.98	\$9,803.87	\$0.00	\$0.00	\$0.00
299 UNSAFE BUILDING	\$13,475.90	\$5,090.00	\$0.00	\$18,565.90	\$0.00	\$18,565.90
<b>Total by Fund Type:</b>	<b>\$1,022,106.17</b>	<b>\$2,220,127.60</b>	<b>\$2,273,950.41</b>	<b>\$968,283.36</b>	<b>\$0.00</b>	<b>\$968,283.36</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
229 CO ECONOMIC DEVELOPMENT INCOME TAX	\$369,209.16	\$323,679.39	\$350,351.75	\$342,536.80	\$0.00	\$342,536.80
440 CUMULATIVE CAPITAL DEVELOPMENT	\$28,085.81	\$76,958.43	\$75,438.88	\$29,605.36	\$0.00	\$29,605.36
401 CUMULATIVE CAPITAL IMPROVEMENT	\$12,736.13	\$18,071.42	\$18,696.06	\$12,111.49	\$0.00	\$12,111.49
<b>Total by Fund Type:</b>	<b>\$410,031.10</b>	<b>\$418,709.24</b>	<b>\$444,486.69</b>	<b>\$384,253.65</b>	<b>\$0.00</b>	<b>\$384,253.65</b>
<b>FUND TYPE: INTERNAL SERVICE</b>						
504 SELF-INSURANCE	\$20,845.75	\$117,457.27	\$58,561.94	\$79,741.08	\$0.00	\$79,741.08
<b>Total by Fund Type:</b>	<b>\$20,845.75</b>	<b>\$117,457.27</b>	<b>\$58,561.94</b>	<b>\$79,741.08</b>	<b>\$0.00</b>	<b>\$79,741.08</b>
<b>FUND TYPE: PENSION TRUST</b>						
702 FIRE PENSION	\$78,219.30	\$118,158.98	\$100,380.68	\$95,997.60	\$0.00	\$95,997.60
710 FIRE PENSION #2	\$4,859.00	\$84,614.31	\$84,808.67	\$4,664.64	\$0.00	\$4,664.64
703 POLICE PENSION	\$172,095.77	\$336.60	\$82,041.55	\$90,390.82	\$0.00	\$90,390.82
711 POLICE PENSION #2	\$6,413.88	\$116,614.56	\$116,614.56	\$6,413.88	\$0.00	\$6,413.88
<b>Total by Fund Type:</b>	<b>\$261,587.95</b>	<b>\$319,724.45</b>	<b>\$383,845.46</b>	<b>\$197,466.94</b>	<b>\$0.00</b>	<b>\$197,466.94</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
269 CEMETERY PERMANENT MAINTENANCE	\$97,345.48	\$3,270.00	\$21,701.57	\$78,913.91	\$0.00	\$78,913.91
270 DONATION TRUST #1	\$1,262.13	\$195.16	\$95.92	\$1,361.37	\$15,000.00	\$16,361.37
<b>Total by Fund Type:</b>	<b>\$98,607.61</b>	<b>\$3,465.16</b>	<b>\$21,797.49</b>	<b>\$80,275.28</b>	<b>\$15,000.00</b>	<b>\$95,275.28</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$0.00	\$2,994,999.47	\$2,994,999.47	\$0.00	\$0.00	\$0.00

**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>						
705 PAYROLL WITHHOLDING-FEDERAL	\$0.00	\$285,674.87	\$285,674.87	\$0.00	\$0.00	\$0.00
708 PAYROLL WITHHOLDING-INSURANCE	\$4,105.19	\$222,113.79	\$228,470.14	\$-2,251.16	\$0.00	\$-2,251.16
706 PERF	\$60,410.59	\$209,716.56	\$224,080.08	\$46,047.07	\$0.00	\$46,047.07
<b>Total by Fund Type:</b>	<b>\$64,515.78</b>	<b>\$3,712,504.69</b>	<b>\$3,733,224.56</b>	<b>\$43,795.91</b>	<b>\$0.00</b>	<b>\$43,795.91</b>
<b>Subtotal All Funds:</b>	<b>\$2,906,418.84</b>	<b>\$9,669,285.49</b>	<b>\$9,952,155.80</b>	<b>\$2,623,548.53</b>	<b>\$15,000.00</b>	<b>\$2,638,548.53</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$6,774.11	
Transfers Out		\$95.92
<b>Net Receipts and Disbursements</b>	<b>\$9,662,511.38</b>	<b>\$9,952,059.88</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>						
620 TRASH UTILITY-OPERATING	\$155,810.72	\$350,919.97	\$337,672.63	\$169,058.06	\$0.00	\$169,058.06
607 WASTEWATER UTIL-BOND AND INTEREST	\$4.31	\$468,155.00	\$431,032.26	\$37,127.05	\$0.00	\$37,127.05
618 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$31,680.00	\$34,650.00	\$19,470.00	\$46,860.00	\$0.00	\$46,860.00
611 WASTEWATER UTILITY-DEBT RESERVE	\$293,574.00	\$110,960.19	\$0.00	\$404,534.19	\$0.00	\$404,534.19
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$26,808.62	\$74,252.52	\$46,327.69	\$54,733.45	\$0.00	\$54,733.45
606 WASTEWATER UTILITY-OPERATING	\$49,688.18	\$1,304,205.66	\$1,322,822.79	\$31,071.05	\$0.00	\$31,071.05
602 WATER UTILITY-BOND AND INTEREST	\$-23,292.43	\$281,800.00	\$258,332.50	\$175.07	\$0.00	\$175.07
610 WATER UTILITY-DEBT RESERVE	\$204,000.00	\$46,500.00	\$0.00	\$250,500.00	\$0.00	\$250,500.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$18,744.39	\$79,200.00	\$76,096.52	\$21,847.87	\$0.00	\$21,847.87
601 WATER UTILITY-OPERATING	\$43,284.27	\$1,847,248.81	\$1,846,483.72	\$44,049.36	\$0.00	\$44,049.36
605 WATER UTILITY-OTHER #2	\$22,538.74	\$15,140.00	\$27,682.88	\$9,995.86	\$0.00	\$9,995.86
617 WATER UTILITY-OTHER #6	\$608.73	\$0.00	\$0.00	\$608.73	\$0.00	\$608.73
<b>Total by Fund Type:</b>	<b>\$823,449.53</b>	<b>\$4,613,032.15</b>	<b>\$4,365,920.99</b>	<b>\$1,070,560.69</b>	<b>\$0.00</b>	<b>\$1,070,560.69</b>

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<b>Subtotal All Funds:</b>	<b>\$823,449.53</b>	<b>\$4,613,032.15</b>	<b>\$4,365,920.99</b>	<b>\$1,070,560.69</b>	<b>\$0.00</b>	<b>\$1,070,560.69</b>
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**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$977,055.00				
Transfers Out			\$977,055.00			
<b>Net Receipts and Disbursements</b>		<b>\$3,635,977.15</b>	<b>\$3,388,865.99</b>			

UNIT NAME: CITY OF SALEM

PART 2 - RECEIPTS

COUNTY: WASHINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$1,656,758.13
	<b>Total for: TAXES</b>	<b>\$1,656,758.13</b>
101213000	DOG TAX LICENSES	\$1,088.00
101221000	BUILDING AND PLANNING PERMITS	\$11,086.98
101224000	PERMITS, OTHER	\$33.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$12,207.98</b>
101351000	ABC EXCISE TAX DISTRIBUTION	\$6,121.50
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$9,591.98
101353000	CIGARETTE TAX DISTR-GENERAL FUND	\$4,928.57
101121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$22,768.00
101122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$114,733.55
101125000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$9,823.06
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$696,160.00
101124000	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$129,975.19
101452000	INTERGOVERNMENTAL REVENUE, OTHER	\$20,000.00
101453000	INTERGOVERNMENTAL REVENUE, OTHER	\$1,000.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,015,101.85</b>
101426000	FIRE PROTECTION CONTRACTS	\$78,912.00
101421000	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$46.00
101604000	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$45.00
101451000	DOG POUND FEES	\$4,171.57
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$83,174.57</b>
101540000	ORDINANCE VIOLATIONS	\$100.00
101500000	COURT COSTS	\$5,927.44
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$6,027.44</b>
101610000	INTEREST EARNED	\$28,986.83
101620000	RENTAL OF PROPERTY	\$6,600.00
101640000	CABLE TV FRANCHISE	\$21,265.84
101600000	MISCELLANEOUS REVENUE-OTHER	\$34,067.59
	<b>Total for: MISCELLANEOUS</b>	<b>\$90,920.26</b>
101913000	INSURANCE REIMBURSEMENTS	\$1,923.85
101960000	REFUNDS-OTHER	\$11,183.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$13,106.85</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$2,877,297.08</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$233,402.90
	<b>Total for: TAXES</b>	<b>\$233,402.90</b>
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$160,142.58

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010UNIT NAME: CITY OF SALEMCOUNTY: WASHINGTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,205.00
201122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,152.38
201125000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,382.91
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$180,882.87</b>
201436000	SWEEPING STREETS	\$1,230.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,230.00</b>
201600000	MISCELLANEOUS REVENUE-OTHER	\$17,970.84
	<b>Total for: MISCELLANEOUS</b>	<b>\$17,970.84</b>
	<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$433,486.61</b>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358000	LOCAL ROAD AND STREET DISTRIBUTION	\$25,590.52
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$25,590.52</b>
	<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$25,590.52</b>
Fund:	<u>205 CEMETERY OPERATING</u>	
205491000	SALE OF CEMETERY LOTS	\$18,530.00
205498000	OPENING AND CLOSING GRAVES	\$38,800.00
205490000	CEMETERY RECEIPTS	\$13,935.00
205450000	CEMETERY RECEIPTS	\$276.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$71,541.00</b>
205600000	MISCELLANEOUS REVENUE-OTHER	\$3,318.79
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,318.79</b>
205920000	TRANSFER OF FUNDS-OTHER	\$95.92
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$95.92</b>
	<b>TOTAL RECEIPTS FOR 205 CEMETERY OPERATING</b>	<b>\$74,955.71</b>
Fund:	<u>206 AVIATION</u>	
206620000	RENTAL OF PROPERTY (RECREATION)	\$11,460.00
206621000	RENTAL OF PROPERTY (RECREATION)	\$60.00
206465000	CHARGES FOR SERVICES-OTHER	\$40,629.01
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$52,149.01</b>
206600000	MISCELLANEOUS REVENUE-OTHER	\$1,600.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,600.00</b>
	<b>TOTAL RECEIPTS FOR 206 AVIATION</b>	<b>\$53,749.01</b>
Fund:	<u>207 FEDERAL GRANTS # 1</u>	
207340000	FEDERAL GRANTS-OTHER	\$1,196,031.00

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: CITY OF SALEM  
COUNTY: WASHINGTON COUNTY

<u>Title</u>	<u>Amount</u>
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,196,031.00</b>
<b>TOTAL RECEIPTS FOR 207 FEDERAL GRANTS # 1</b>	<b>\$1,196,031.00</b>
Fund: <u>265 LAW ENFORCEMENT CONTINUING ED</u>	
265422000 GUN PERMITS	\$2,190.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$2,190.00</b>
265421000 ACCIDENT REPORT COPIES	\$624.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$624.00</b>
265510000 FINES AND FEES-OTHER	\$306.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$306.00</b>
<b>TOTAL RECEIPTS FOR 265 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$3,120.00</b>
Fund: <u>299 UNSAFE BUILDING</u>	
299221000 BUILDING AND PLANNING PERMITS	\$1,090.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$1,090.00</b>
299960000 REFUNDS-OTHER	\$4,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,000.00</b>
<b>TOTAL RECEIPTS FOR 299 UNSAFE BUILDING</b>	<b>\$5,090.00</b>
Fund: <u>301 RIVERBOAT</u>	
301354000 RIVERBOAT REVENUE SHARING	\$38,624.59
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$38,624.59</b>
301915000 REIMBURSEMENTS-OTHER	\$25,308.75
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$25,308.75</b>
<b>TOTAL RECEIPTS FOR 301 RIVERBOAT</b>	<b>\$63,933.34</b>
Fund: <u>208 STATE GRANT</u>	
208340000 STATE GRANTS-OTHER	\$21,701.57
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$21,701.57</b>
<b>TOTAL RECEIPTS FOR 208 STATE GRANT</b>	<b>\$21,701.57</b>
Fund: <u>204 PARKS AND RECREATION</u>	
204110000 GENERAL PROPERTY TAXES	\$121,138.50
<b>Total for: TAXES</b>	<b>\$121,138.50</b>
204219000 PERMITS, OTHER	\$850.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$850.00</b>
204121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,664.00
204122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,383.25
204125000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$717.74
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$10,764.99</b>

	<u>Title</u>	<u>Amount</u>
Fund:	<u>204 PARKS AND RECREATION</u>	
204471000	PARK RECEIPTS	\$15,320.00
204472000	PARK RECEIPTS	\$6,660.00
204470000	PARK RECEIPTS	\$1,000.00
204475000	PARK RECEIPTS	\$9,695.00
204476000	PARK RECEIPTS	\$1,855.00
204477000	PARK RECEIPTS	\$2,350.00
204473000	SWIMMING POOL RECEIPTS	\$15,212.51
204474000	CONCESSION STANDS	\$4,115.70
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$56,208.21</b>
204620000	RENTAL OF PROPERTY	\$925.00
204670000	CONTRIBUTIONS AND DONATIONS	\$2,300.90
204600000	MISCELLANEOUS REVENUE-OTHER	\$3,510.05
	<b>Total for: MISCELLANEOUS</b>	<b>\$6,735.95</b>
	<b>TOTAL RECEIPTS FOR 204 PARKS AND RECREATION</b>	<b>\$195,697.65</b>
Fund:	<u>221 DONATIONS #2</u>	
221670000	CONTRIBUTIONS AND DONATIONS	\$200.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$200.00</b>
	<b>TOTAL RECEIPTS FOR 221 DONATIONS #2</b>	<b>\$200.00</b>
Fund:	<u>225 DONATIONS #4</u>	
225670000	CONTRIBUTIONS AND DONATIONS	\$2,820.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,820.00</b>
	<b>TOTAL RECEIPTS FOR 225 DONATIONS #4</b>	<b>\$2,820.00</b>
Fund:	<u>237 DONATIONS #5</u>	
237670000	CONTRIBUTIONS AND DONATIONS	\$5,015.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$5,015.00</b>
	<b>TOTAL RECEIPTS FOR 237 DONATIONS #5</b>	<b>\$5,015.00</b>
Fund:	<u>282 FEDERAL GRANTS # 3</u>	
282930000	FED. GRANTS-HOUSING AND RENEWAL	\$50,392.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$50,392.00</b>
	<b>TOTAL RECEIPTS FOR 282 FEDERAL GRANTS # 3</b>	<b>\$50,392.00</b>
Fund:	<u>410 STATE GRANT # 3</u>	
410341000	STATE GRANTS-PUBLIC SAFETY	\$8,500.00
410342000	STATE GRANTS-PUBLIC SAFETY	\$1,293.98

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: CITY OF SALEM

COUNTY: WASHINGTON COUNTY

<u>Title</u>	<u>Amount</u>
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,793.98</b>
<b>TOTAL RECEIPTS FOR 410 STATE GRANT # 3</b>	<b>\$9,793.98</b>
Fund: <u>302 RAINY DAY</u>	
302125000 CREDIT INTERGOVERNMENTAL	\$18,363.40
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$18,363.40</b>
<b>TOTAL RECEIPTS FOR 302 RAINY DAY</b>	<b>\$18,363.40</b>
Fund: <u>709 LEVY EXCESS</u>	
709920000 TRANSFER OF FUNDS-OTHER	\$6,678.19
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$6,678.19</b>
<b>TOTAL RECEIPTS FOR 709 LEVY EXCESS</b>	<b>\$6,678.19</b>
Fund: <u>268 LOCAL GOVT GRANT # 1</u>	
268340000 LOCAL GOVERNMENT GRANT-OTHER	\$2,500.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,500.00</b>
<b>TOTAL RECEIPTS FOR 268 LOCAL GOVT GRANT # 1</b>	<b>\$2,500.00</b>
Fund: <u>445 LOCAL GOVT GRANT # 3</u>	
445600000 MISCELLANEOUS REVENUE-OTHER	\$48,359.62
<b>Total for: MISCELLANEOUS</b>	<b>\$48,359.62</b>
<b>TOTAL RECEIPTS FOR 445 LOCAL GOVT GRANT # 3</b>	<b>\$48,359.62</b>
Fund: <u>276 DONATIONS #7</u>	
276670000 CONTRIBUTIONS AND DONATIONS	\$150.00
<b>Total for: MISCELLANEOUS</b>	<b>\$150.00</b>
<b>TOTAL RECEIPTS FOR 276 DONATIONS #7</b>	<b>\$150.00</b>
Fund: <u>447 DONATIONS #8</u>	
447670000 CONTRIBUTIONS AND DONATIONS	\$2,500.00
<b>Total for: MISCELLANEOUS</b>	<b>\$2,500.00</b>
<b>TOTAL RECEIPTS FOR 447 DONATIONS #8</b>	<b>\$2,500.00</b>
Fund: <u>440 CUMULATIVE CAPITAL DEVELOPMENT</u>	
440110000 GENERAL PROPERTY TAXES	\$70,429.36
<b>Total for: TAXES</b>	<b>\$70,429.36</b>
440121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$967.00
440122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,873.98
440125000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$417.29
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,258.27</b>

## PART 2 - RECEIPTS

UNIT NAME: CITY OF SALEM

FOR THE FISCAL YEAR ENDING 2010

COUNTY: WASHINGTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>440 CUMULATIVE CAPITAL DEVELOPMENT</u>	
440600000	MISCELLANEOUS REVENUE-OTHER	\$270.80
	<b>Total for: MISCELLANEOUS</b>	<b>\$270.80</b>
<b>TOTAL RECEIPTS FOR 440 CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$76,958.43</b>
Fund:	<u>229 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
229125000	CEDIT INTERGOVERNMENTAL	\$275,723.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$275,723.00</b>
229600000	MISCELLANEOUS REVENUE-OTHER	\$47,956.39
	<b>Total for: MISCELLANEOUS</b>	<b>\$47,956.39</b>
<b>TOTAL RECEIPTS FOR 229 CO ECONOMIC DEVELOPMENT INCOME TAX</b>		<b>\$323,679.39</b>
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354000	CIGARETTE TAX DISTR-CCI FUND	\$18,071.42
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$18,071.42</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT</b>		<b>\$18,071.42</b>
Fund:	<u>504 SELF-INSURANCE</u>	
504135000	CONTRIBUTIONS AND DONATIONS	\$29,645.41
504930000	CONTRIBUTIONS AND DONATIONS	\$29,262.92
504136000	CONTRIBUTIONS AND DONATIONS	\$44,026.94
504931000	CONTRIBUTIONS AND DONATIONS	\$14,522.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$117,457.27</b>
<b>TOTAL RECEIPTS FOR 504 SELF-INSURANCE</b>		<b>\$117,457.27</b>
Fund:	<u>703 POLICE PENSION</u>	
703610000	INTEREST EARNED	\$336.60
	<b>Total for: MISCELLANEOUS</b>	<b>\$336.60</b>
<b>TOTAL RECEIPTS FOR 703 POLICE PENSION</b>		<b>\$336.60</b>
Fund:	<u>702 FIRE PENSION</u>	
702355000	CIGARETTE TAX DISTR-FIRE PENSION FUND	\$117,971.39
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$117,971.39</b>
702610000	INTEREST EARNED	\$187.59
	<b>Total for: MISCELLANEOUS</b>	<b>\$187.59</b>
<b>TOTAL RECEIPTS FOR 702 FIRE PENSION</b>		<b>\$118,158.98</b>
Fund:	<u>710 FIRE PENSION #2</u>	
710133000	EMPLOYER CONTRIBUTIONS	\$64,789.59

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: CITY OF SALEM

COUNTY: WASHINGTON COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>710 FIRE PENSION #2</u>	
710927000	PLAN MEMBERS CONTRIBUTIONS	\$19,824.72
	<b>Total for: MISCELLANEOUS</b>	<b>\$84,614.31</b>
<b>TOTAL RECEIPTS FOR 710 FIRE PENSION #2</b>		<b>\$84,614.31</b>
Fund:	<u>711 POLICE PENSION #2</u>	
711133000	EMPLOYER CONTRIBUTIONS	\$90,959.04
711927000	PLAN MEMBERS CONTRIBUTIONS	\$25,655.52
	<b>Total for: MISCELLANEOUS</b>	<b>\$116,614.56</b>
<b>TOTAL RECEIPTS FOR 711 POLICE PENSION #2</b>		<b>\$116,614.56</b>
Fund:	<u>270 DONATION TRUST #1</u>	
270610000	INTEREST EARNED	\$195.16
	<b>Total for: MISCELLANEOUS</b>	<b>\$195.16</b>
<b>TOTAL RECEIPTS FOR 270 DONATION TRUST #1</b>		<b>\$195.16</b>
Fund:	<u>269 CEMETERY PERMANENT MAINTENANCE</u>	
269491000	SALE OF CEMETERY LOTS	\$3,270.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,270.00</b>
<b>TOTAL RECEIPTS FOR 269 CEMETERY PERMANENT MAINTENANCE</b>		<b>\$3,270.00</b>
Fund:	<u>701 PAYROLL</u>	
701111000	AGENCY FUND ADDITIONS	\$2,957,920.19
701112000	AGENCY FUND ADDITIONS	\$37,079.28
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,994,999.47</b>
<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>		<b>\$2,994,999.47</b>
Fund:	<u>706 PERF</u>	
706133000	AGENCY FUND ADDITIONS	\$146,816.97
706926000	AGENCY FUND ADDITIONS	\$62,899.59
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$209,716.56</b>
<b>TOTAL RECEIPTS FOR 706 PERF</b>		<b>\$209,716.56</b>
Fund:	<u>705 PAYROLL WITHHOLDING-FEDERAL</u>	
705922000	AGENCY FUND ADDITIONS	\$142,712.05
705131000	AGENCY FUND ADDITIONS	\$142,962.82
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$285,674.87</b>
<b>TOTAL RECEIPTS FOR 705 PAYROLL WITHHOLDING-FEDERAL</b>		<b>\$285,674.87</b>

UNIT NAME: CITY OF SALEM

PART 2 - RECEIPTS

COUNTY: WASHINGTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>708 PAYROLL WITHHOLDING-INSURANCE</u>	
708930000	AGENCY FUND ADDITIONS	\$165,873.74
708932000	AGENCY FUND ADDITIONS	\$867.76
708933000	AGENCY FUND ADDITIONS	\$24,792.20
708934000	AGENCY FUND ADDITIONS	\$344.28
708935000	AGENCY FUND ADDITIONS	\$19,578.38
708937000	AGENCY FUND ADDITIONS	\$465.84
708938000	AGENCY FUND ADDITIONS	\$1,956.52
708939000	AGENCY FUND ADDITIONS	\$2,878.02
708931000	AGENCY FUND ADDITIONS	\$1,881.55
708936000	AGENCY FUND ADDITIONS	\$1,165.50
708940000	AGENCY FUND ADDITIONS	\$2,310.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$222,113.79</b>
	<b>TOTAL RECEIPTS FOR 708 PAYROLL WITHHOLDING-INSURANCE</b>	<b>\$222,113.79</b>
	<b>Total Receipts:</b>	<b>\$9,669,285.49</b>

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PART 3A- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

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COUNTY: WASHINGTON COUNTY  
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Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$321,382.84
	SUPPLIES		\$38,397.50
	OTHER SERVICES AND CHARGES		\$11,820.55
	CAPITAL OUTLAY		\$32,992.00
	OTHER DISBURSEMENTS		\$4,530.12
	<b>TOTAL</b>		<b>\$409,123.01</b>

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Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$26,312.50
	<b>TOTAL</b>		<b>\$26,312.50</b>

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Fund:	205 CEMETERY OPERATING		
	PERSONAL SERVICES		\$77,295.70
	SUPPLIES		\$14,717.45
	OTHER SERVICES AND CHARGES		\$5,166.79
	CAPITAL OUTLAY		\$13,078.00
	OTHER DISBURSEMENTS		\$2,650.00
	<b>TOTAL</b>		<b>\$112,907.94</b>

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Fund:	206 AVIATION		
	SUPPLIES		\$38,615.03
	OTHER SERVICES AND CHARGES		\$9,245.64
	<b>TOTAL</b>		<b>\$47,860.67</b>

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Fund:	207 FEDERAL GRANTS # 1		
	OTHER DISBURSEMENTS		\$1,182,998.00
	<b>TOTAL</b>		<b>\$1,182,998.00</b>

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Fund:	265 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$1,147.90
	CAPITAL OUTLAY		\$2,593.27
	<b>TOTAL</b>		<b>\$3,741.17</b>

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Fund:	301 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$105,145.25
	CAPITAL OUTLAY		\$1,900.00
	OTHER DISBURSEMENTS		\$2,802.52
	<b>TOTAL</b>		<b>\$109,847.77</b>

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Fund:	208 STATE GRANT		
	OTHER DISBURSEMENTS		\$15,463.27
	<b>TOTAL</b>		<b>\$15,463.27</b>

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Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$123,641.68
	SUPPLIES		\$38,237.91
	OTHER SERVICES AND CHARGES		\$9,520.95
	CAPITAL OUTLAY		\$10,648.02
	OTHER DISBURSEMENTS		\$1,200.00
	<b>TOTAL</b>		<b>\$183,248.56</b>

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

ID: 88-3-431 PAGE: 2  
COUNTY: WASHINGTON COUNTY  
UNIT NAME: CITY OF SALEM

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Fund: 223 DONATIONS #3		
	OTHER DISBURSEMENTS	\$4,250.00
	<b>TOTAL</b>	<b>\$4,250.00</b>

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Fund: 225 DONATIONS #4		
	OTHER DISBURSEMENTS	\$2,847.98
	<b>TOTAL</b>	<b>\$2,847.98</b>

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Fund: 237 DONATIONS #5		
	OTHER DISBURSEMENTS	\$494.00
	<b>TOTAL</b>	<b>\$494.00</b>

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Fund: 282 FEDERAL GRANTS # 3		
	OTHER DISBURSEMENTS	\$75,392.00
	<b>TOTAL</b>	<b>\$75,392.00</b>

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Fund: 231 STATE GRANT # 2		
	OTHER DISBURSEMENTS	\$37,000.00
	<b>TOTAL</b>	<b>\$37,000.00</b>

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Fund: 410 STATE GRANT # 3		
	PERSONAL SERVICES	\$9.89
	EQUIPMENT AND CAPITAL IMPROVEMENTS	\$9,793.98
	<b>TOTAL</b>	<b>\$9,803.87</b>

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Fund: 242 DONATIONS #6		
	OTHER DISBURSEMENTS	\$151.84
	<b>TOTAL</b>	<b>\$151.84</b>

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Fund: 268 LOCAL GOVT GRANT # 1		
	OTHER DISBURSEMENTS	\$2,500.00
	<b>TOTAL</b>	<b>\$2,500.00</b>

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Fund: 304 LOCAL GOVT GRANT # 2		
	OTHER DISBURSEMENTS	\$3,300.00
	<b>TOTAL</b>	<b>\$3,300.00</b>

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Fund: 445 LOCAL GOVT GRANT # 3		
	OTHER DISBURSEMENTS	\$46,575.15
	<b>TOTAL</b>	<b>\$46,575.15</b>

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Fund: 267 POLICE DONATION		
	OTHER DISBURSEMENTS	\$125.03
	<b>TOTAL</b>	<b>\$125.03</b>

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Fund: 263 SPECIAL REVENUE - OTHER		
	OTHER DISBURSEMENTS	\$7.65
	<b>TOTAL</b>	<b>\$7.65</b>

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Fund: 440 CUMULATIVE CAPITAL DEVELOPMENT		
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 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

ID: 88-3-431 PAGE: 3  
 COUNTY: WASHINGTON COUNTY  
 UNIT NAME: CITY OF SALEM

	CAPITAL OUTLAY	\$75,438.88
<b>TOTAL</b>		<b>\$75,438.88</b>
Fund: 229 CO ECONOMIC DEVELOPMENT INCOME TAX		
	OTHER SERVICES AND CHARGES	\$210,397.96
	CAPITAL OUTLAY	\$139,953.79
<b>TOTAL</b>		<b>\$350,351.75</b>
Fund: 401 CUMULATIVE CAPITAL IMPROVEMENT		
	EQUIPMENT AND CAPITAL IMPROVEMENTS	\$18,696.06
<b>TOTAL</b>		<b>\$18,696.06</b>
Fund: 504 SELF-INSURANCE		
	INSURANCE CLAIMS AND EXPENSE	\$58,561.94
<b>TOTAL</b>		<b>\$58,561.94</b>
Fund: 703 POLICE PENSION		
	PERSONAL SERVICES	\$500.00
	OTHER SERVICES AND CHARGES	\$79,424.71
	OTHER DISBURSEMENTS	\$2,116.84
<b>TOTAL</b>		<b>\$82,041.55</b>
Fund: 702 FIRE PENSION		
	SUPPLIES	\$27.29
	OTHER SERVICES AND CHARGES	\$100,353.39
<b>TOTAL</b>		<b>\$100,380.68</b>
Fund: 710 FIRE PENSION #2		
	ADMINISTRATIVE AND GENERAL	\$84,808.67
<b>TOTAL</b>		<b>\$84,808.67</b>
Fund: 711 POLICE PENSION #2		
	ADMINISTRATIVE AND GENERAL	\$116,614.56
<b>TOTAL</b>		<b>\$116,614.56</b>
Fund: 270 DONATION TRUST #1		
	TRANSFER OF FUNDS	\$95.92
<b>TOTAL</b>		<b>\$95.92</b>
Fund: 269 CEMETERY PERMANENT MAINTENANCE		
	OTHER DISBURSEMENTS	\$21,701.57
<b>TOTAL</b>		<b>\$21,701.57</b>
Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$2,994,999.47
<b>TOTAL</b>		<b>\$2,994,999.47</b>
Fund: 706 PERF		
	AGENCY FUND DEDUCTIONS	\$224,080.08
<b>TOTAL</b>		<b>\$224,080.08</b>

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PART 3A- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

ID: 88-3-431 PAGE: 4

COUNTY: WASHINGTON COUNTY

UNIT NAME: CITY OF SALEM

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Fund:	705 PAYROLL WITHHOLDING-FEDERAL	
	AGENCY FUND DEDUCTIONS	\$285,674.87
	<b>TOTAL</b>	<b>\$285,674.87</b>

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Fund:	708 PAYROLL WITHHOLDING-INSURANCE	
	AGENCY FUND DEDUCTIONS	\$228,470.14
	<b>TOTAL</b>	<b>\$228,470.14</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$6,915,866.55</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3B- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

ID: 88-3-431 PAGE: 1  
 COUNTY: WASHINGTON COUNTY  
 UNIT NAME: CITY OF SALEM

Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$118,389.58
	SUPPLIES		\$5,680.60
	OTHER SERVICES AND CHARGES		\$11,784.07
	OTHER DISBURSEMENTS		\$181,372.81
<b>TOTAL</b>			<b>\$317,227.06</b>
Dept:	MAYOR		
	PERSONAL SERVICES		\$51,500.58
	SUPPLIES		\$1,931.09
	OTHER SERVICES AND CHARGES		\$9,861.32
<b>TOTAL</b>			<b>\$63,292.99</b>
Dept:	CITY COUNCIL/TOWN BOARD		
	PERSONAL SERVICES		\$934,337.24
	SUPPLIES		\$96,794.54
	OTHER SERVICES AND CHARGES		\$378,401.14
	CAPITAL OUTLAY		\$120,999.88
	OTHER DISBURSEMENTS		\$21,640.25
<b>TOTAL</b>			<b>\$1,552,173.05</b>
Dept:	LAW DEPARTMENT		
	OTHER SERVICES AND CHARGES		\$55,354.34
<b>TOTAL</b>			<b>\$55,354.34</b>
Dept:	BUILDING DEPARTMENT		
	PERSONAL SERVICES		\$41,785.92
	SUPPLIES		\$635.57
	OTHER SERVICES AND CHARGES		\$637.78
<b>TOTAL</b>			<b>\$43,059.27</b>
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$404,833.67
	SUPPLIES		\$7,666.68
	OTHER SERVICES AND CHARGES		\$16,016.21
	CAPITAL OUTLAY		\$1,919.56
	OTHER DISBURSEMENTS		\$2,279.82
<b>TOTAL</b>			<b>\$432,715.94</b>
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$476,498.45
	SUPPLIES		\$31,916.39
	OTHER SERVICES AND CHARGES		\$5,094.78
<b>TOTAL</b>			<b>\$513,509.62</b>
Dept:	ANIMAL CONTROL		
	PERSONAL SERVICES		\$57,108.13
	SUPPLIES		\$682.26
	OTHER SERVICES AND CHARGES		\$1,166.59
<b>TOTAL</b>			<b>\$58,956.98</b>

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

ID: 88-3-431 PAGE: 2

COUNTY: WASHINGTON COUNTY

UNIT NAME: CITY OF SALEM

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$2,084,453.57
SUPPLIES	\$145,307.13
OTHER SERVICES AND CHARGES	\$478,316.23
CAPITAL OUTLAY	\$122,919.44
OTHER DISBURSEMENTS	\$205,292.88
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

**TOTAL GENERAL**

**\$3,036,289.25**

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 OPERATING	NO FUNCTION NEEDED	601440000 UNMETERED SALES-OTHER UNMETERED WATER	\$3,684.07
	NO FUNCTION NEEDED	601441000 METERED-OTHER METERED WATER	\$1,726,888.24
	NO FUNCTION NEEDED	601620000 FIRE PROTECTION-PUBLIC FIRE HYDRANT RENT - CITY	\$72,944.24
	NO FUNCTION NEEDED	601621000 FIRE PROTECTION-PUBLIC FIRE HYDRANT RENT - TOWNSHIP	\$22,319.00
	NO FUNCTION NEEDED	601600000 MISC. SERVICE REVENUES MISC. REVENUE - WATER	\$8,709.45
	NO FUNCTION NEEDED	601446000 MISC. SERVICE REVENUES WATER METER CONNECTIONS	\$7,644.85
	NO FUNCTION NEEDED	601447000 RECONNECT FEE WATER RECONNECTION FEES	\$880.00
	NO FUNCTION NEEDED	601443000 OTHER REVENUE SALES TAX (UNMETERED WATER)	\$257.88
	NO FUNCTION NEEDED	601610000 INTEREST EARNED INTEREST - WATER	\$934.77
	NO FUNCTION NEEDED	601960000 REFUNDS-OTHER REFUNDS - WATER	\$2,986.31
<b>Expense Category Total:</b>			<b>\$1,847,248.81</b>
<b>Fund Total:</b>			<b>\$1,847,248.81</b>
602 WATER UTILITY-BOND AND INTEREST WATER BOND_INTEREST	NO FUNCTION NEEDED	602920000 TRANSFER OF FUNDS-OTHER TRANSFERS - WATER BOND_INTEREST	\$281,800.00
	<b>Expense Category Total:</b>		<b>\$281,800.00</b>
<b>Fund Total:</b>			<b>\$281,800.00</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	NO FUNCTION NEEDED	603670000 OTHER REVENUE DONATIONS - WATER DEPRECIATION	\$15,000.00
	NO FUNCTION NEEDED	603920000 TRANSFER OF FUNDS-OTHER TRANSFERS - WATER DEPRECIATION	\$64,200.00
<b>Expense Category Total:</b>			<b>\$79,200.00</b>
<b>Fund Total:</b>			<b>\$79,200.00</b>
605 WATER UTILITY-OTHER #2 WATER NON-REVERTING	NO FUNCTION NEEDED	605218000 OTHER REVENUE BOAT PERMITS	\$14,935.00
	NO FUNCTION NEEDED	605670000 OTHER REVENUE DONATIONS	\$5.00
	NO FUNCTION NEEDED	605418000 OTHER REVENUE TOURNAMENT FEES	\$200.00
<b>Expense Category Total:</b>			<b>\$15,140.00</b>
<b>Fund Total:</b>			<b>\$15,140.00</b>
610 WATER UTILITY-DEBT RESERVE WATER DEBTNO SERVICE	NO FUNCTION NEEDED	610920000 TRANSFER PER BOND ORDINANCE TRANSFERS - WATER DEBT SERVICE	\$46,500.00

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

Expense Category Total: \$46,500.00

Fund Total: \$46,500.00

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606600000 MISC. SERVICE REVENUES MISC.	\$34,487.63
WASTEWATER OPERATING	NO FUNCTION NEEDED	REVENUE - WASTEWATER	
	NO FUNCTION NEEDED	606448000 SEWER CONNECTION FEES SEWER	\$6,250.00
	NO FUNCTION NEEDED	CONNECTION FEES	
	NO FUNCTION NEEDED	606441000 SEWAGE FEE CUSTOMER ACCOUNTS	\$1,256,751.09
	NO FUNCTION NEEDED	606440000 SEWAGE FEE WASTEWATER FEES -	\$3,510.00
	NO FUNCTION NEEDED	SLUDGE	
	NO FUNCTION NEEDED	606610000 INTEREST EARNED INTEREST -	\$1,461.17
	NO FUNCTION NEEDED	WASTEWATER	
	NO FUNCTION NEEDED	606960000 REFUNDS-OTHER REFUNDS -	\$1,745.77
		WASTEWATER	
			\$1,304,205.66
			\$1,304,205.66
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607920000 TRANSFER OF FUNDS-OTHER	\$468,155.00
WASTEWATER BOND _INT		TRANSFERS - WASTEWATER BOND _INTEREST	
			\$468,155.00
			\$468,155.00
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	608448000 SEWER CONNECTION FEES SEWER	\$6,250.00
WASTEWATER DEPRECIATION	NO FUNCTION NEEDED	CONNECTION FEES 1/2-FUTURE CONST.	
	NO FUNCTION NEEDED	608920000 TRANSFER OF FUNDS-OTHER	\$65,200.00
	NO FUNCTION NEEDED	TRANSFERS - WASTEWATER DEPRECIATION	
		608915000 REIMBURSEMENTS-OTHER	\$2,802.52
		REIMBURSEMENTS-WASTEWATER DEPRECIATIO	
			\$74,252.52
			\$74,252.52
618 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	618445000 GUARANTEED REVENUES SEWER	\$34,650.00
SEWER SERVICE		CUSTOMER DEPOSITS	
			\$34,650.00
			\$34,650.00
611 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	611920000 TRANSFER PER BOND ORDINANCE	\$51,200.00
WASTEWATER DEBT SERVICE	NO FUNCTION NEEDED	TRANSFERS - WASTEWATER DEBT SERVICE	
		611960000 REFUNDS-OTHER REFUNDS -	\$59,760.19
		WASTEWATER DEBT SERVICE	
			\$110,960.19
			\$110,960.19

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>
620 TRASH UTILITY-OPERATING SANITATION	NO FUNCTION NEEDED	620110000 GENERAL PROPERTY TAXES GENERAL PROPERTY TAXES	\$160,438.08
	NO FUNCTION NEEDED	620122000 INTERGOVERNMENTAL REVENUE, OTHER AUTO AND AIRCRAFT EXCISE TAX	\$11,102.94
	NO FUNCTION NEEDED	620121000 INTERGOVERNMENTAL REVENUE, OTHER FINANCIAL INSTITUTIONS TAX	\$2,203.00
	NO FUNCTION NEEDED	620125000 INTERGOVERNMENTAL REVENUE, OTHER CVET	\$950.60
	NO FUNCTION NEEDED	620600000 MISC. SERVICE REVENUES MISC. REVENUE - SANITATION	\$1,625.50
	NO FUNCTION NEEDED	620442000 GARBAGE AND TRASH COLLECTION FEE GARBAGE COLLECTION RECEIPTS	\$169,770.21
	NO FUNCTION NEEDED	620610000 INTEREST EARNED INTEREST - SANITATION	\$341.60
	NO FUNCTION NEEDED	620960000 REFUNDS-OTHER REFUNDS - SANITATION	\$4,488.04
	<b>Expense Category Total:</b>		<b>\$350,919.97</b>
	<b>Fund Total:</b>		<b>\$350,919.97</b>
	<b>Total REVENUES:</b>		<b>\$4,613,032.15</b>

<b>EXPENDITURES</b>			
601 WATER UTILITY-OPERATING WATER OPERATING	SOURCE OF SUPPLY/EXPENSE-MAINT	601001620120 SUPPLIES AND EXPENSE SUPPLIES-SOURCE-MAINT.	\$82.00
	<b>Expense Category Total:</b>		<b>\$82.00</b>
	WATER TREATMENT EXPENSE-OPERATIONS	601001601130 SALARIES AND WAGES-EMPLOYEES PAYROLL-PLANT	\$287,494.55
	WATER TREATMENT EXPENSE-OPERATIONS	601001604130 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-PLANT	\$44,845.84
	WATER TREATMENT EXPENSE-OPERATIONS	601001620130 SUPPLIES AND EXPENSE SUPPLIES-PLANT	\$10,840.11
	WATER TREATMENT EXPENSE-OPERATIONS	601001615100 PURCHASED POWER POWER PURCHASED	\$188,510.89
	WATER TREATMENT EXPENSE-OPERATIONS	601001618130 CHEMICALS CHEMICALS	\$213,737.05
	WATER TREATMENT EXPENSE-OPERATIONS	601001635130 CONTRACTUAL SERVICES-TESTING CONTRACT-TESTING	\$38,970.00
	WATER TREATMENT EXPENSE-OPERATIONS	601001650130 TRANSPORTATION EXPENSE TRANSPORTATION-PLANT	\$4,320.80
	WATER TREATMENT EXPENSE-OPERATIONS	601001675130 MISCELLANEOUS MISC.-PLANT	\$1,550.25
	<b>Expense Category Total:</b>		<b>\$790,269.49</b>
	WATER TREATMENT EXPENSE-MAINT	601001620140 SUPPLIES AND EXPENSE	\$24,227.65

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

		SUPPLIES-PLANT-MAINT.	
			<b>\$24,227.65</b>
Expense Category Total:			
601 WATER UTILITY-OPERATING WATER OPERATING	TRANSMISSION/DISTRIBUTION-OPERATION	601001601150 SALARIES AND WAGES-EMPLOYEES PAYROLL-TRANS. _DIST.	\$140,656.91
	TRANSMISSION/DISTRIBUTION-OPERATION	601001604150 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-TRANS. _DIST.	\$18,502.02
	TRANSMISSION/DISTRIBUTION-OPERATION	601001620150 SUPPLIES AND EXPENSE SUPPLIES-TRAN/DIST	\$54,435.08
	TRANSMISSION/DISTRIBUTION-OPERATION	601001650150 TRANSPORTATION EXPENSE TRANSPORTATION-TRAN/DIST	\$7,169.36
	TRANSMISSION/DISTRIBUTION-OPERATION	601001641150 RENTAL OF BULDING/REAL PROPERTY RENTAL BLDG.-TRANS/DIST	\$150.00
	TRANSMISSION/DISTRIBUTION-OPERATION	601001642150 RENTAL OF EQUIPMENT RENTAL EQUIP.-TRANS/DIST	\$78.00
	TRANSMISSION/DISTRIBUTION-OPERATION	601001675150 MISCELLANEOUS MISC.-TRANS. _DIST.	\$1,062.60
Expense Category Total:			<b>\$222,053.97</b>
	TRANSMISSION/DISTRIBUTION-MAINT	601001620160 SUPPLIES AND EXPENSE SUPPLIES-TRAN/DIST-MAINT.	\$7,314.59
Expense Category Total:			<b>\$7,314.59</b>
	CUSTOMER ACCOUNTS	601001601170 SALARIES AND WAGES-EMPLOYEES PAYROLL-CUST. ACCTS.	\$98,597.68
	CUSTOMER ACCOUNTS	601001604170 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-CUST. ACCTS.	\$15,422.43
	CUSTOMER ACCOUNTS	601001620170 SUPPLIES AND EXPENSE SUPPLIES-CUST. ACCTS.	\$15,082.42
	CUSTOMER ACCOUNTS	601001641170 CONTRACTUAL SERVICES-ENGINEERING RENTAL BLDG.-CUST ACCTS	\$3,600.00
	CUSTOMER ACCOUNTS	601001636170 CONTRACTUAL SERVICES-OTHER CONTRACT-OTHER-CUST ACCT	\$12.15
	CUSTOMER ACCOUNTS	601001650170 TRANSPORTATION EXPENSE TRANSPORTATION-CUST ACCT	\$3,419.52
	CUSTOMER ACCOUNTS	601001675170 MISCELLANEOUS MISC.-CUST. ACCTS.	\$1,948.46
Expense Category Total:			<b>\$138,082.66</b>
	ADMINISTRATION AND GENERAL	601001601180 ADMINISTRATIVE AND GENERAL SALARIES PAYROLL-ADMIN. _GEN.	\$27,935.88
	ADMINISTRATION AND GENERAL	601001604180 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-ADMIN. _GEN.	\$118,311.27
	ADMINISTRATION AND GENERAL	601001620180 SUPPLIES AND EXPENSE SUPPLIES-ADMIN. _GEN.	\$12,391.85
	ADMINISTRATION AND GENERAL	601001656180 INSURANCE-VEHICLE INSURANCE-VEHICLE	\$2,860.00

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>	
601 WATER UTILITY-OPERATING WATER OPERATING	ADMINISTRATION AND GENERAL	601001657180 INSURANCE-GENERAL LIABILITY INSURANCE-LIABILITY	\$11,503.00	
	ADMINISTRATION AND GENERAL	601001658180 INSURANCE-WORKMANS COMP INSURANCE-WORKERS COMP	\$15,944.00	
	ADMINISTRATION AND GENERAL	601001670170 BAD DEBT EXPENSE BAD DEBT EXPENSE	\$39.91	
	ADMINISTRATION AND GENERAL	601001236110 TAXES SALES TAX	\$56,662.23	
	ADMINISTRATION AND GENERAL	601001671100 TAXES GROSS INCOME TAX	\$13,246.76	
	ADMINISTRATION AND GENERAL	601001675180 MISCELLANEOUS MISC.-ADMIN. _ GEN.	\$11,062.29	
	<b>Expense Category Total:</b>			<b>\$269,957.19</b>
	WATER TREATMENT EXPENSE-OPERATIONS	601001660130 OTHER DISBURSEMENTS ADVERTISING-PLANT	\$113.36	
	<b>Expense Category Total:</b>			<b>\$113.36</b>
	CUSTOMER ACCOUNTS	601001660170 OTHER DISBURSEMENTS ADVERTISING-CUST. ACCTS.	\$1,611.69	
<b>Expense Category Total:</b>			<b>\$1,611.69</b>	
ADMINISTRATION AND GENERAL	ADMINISTRATION AND GENERAL	601001127140 TRANSFERS PER BOND ORDINANCE TRANSFER-WATER DEBT SERVICE	\$46,500.00	
	ADMINISTRATION AND GENERAL	601001127110 TRANSFER OF FUNDS-OTHER TRANSFER-DEPRECIATION	\$64,200.00	
	ADMINISTRATION AND GENERAL	601001127100 TRANSFER OF FUNDS-OTHER TRANSFER-BOND _INT	\$281,800.00	
	ADMINISTRATION AND GENERAL	601001660180 OTHER DISBURSEMENTS ADVERTISING-ADMIN. _GEN.	\$271.12	
	<b>Expense Category Total:</b>			<b>\$392,771.12</b>
<b>Fund Total:</b>			<b>\$1,846,483.72</b>	
602 WATER UTILITY-BOND AND INTEREST WATER ADMINISTRATION AND GENERAL BOND _INTEREST	ADMINISTRATION AND GENERAL	602001221100 BONDS RETIRED (PRINCIPAL ONLY) BONDS PAYABLE	\$115,000.00	
	ADMINISTRATION AND GENERAL	602001676100 INTEREST PAID ON BONDS AND LOANS INTEREST PAYABLE	\$143,332.50	
<b>Expense Category Total:</b>			<b>\$258,332.50</b>	
<b>Fund Total:</b>			<b>\$258,332.50</b>	
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	WATER TREATMENT EXPENSE-OPERATIONS	603001420100 EQUIPMENT WATER TREATMENT EQUIP.	\$2,838.66	
	WATER TREATMENT EXPENSE-OPERATIONS	603001404100 CAPITAL OUTLAY-OTHER STRUCTURES/IMPROVEMENTS	\$2,225.00	
<b>Expense Category Total:</b>			<b>\$5,063.66</b>	
TRANSMISSION/DISTRIBUTION-OPERATION	603001431100 CAPITAL OUTLAY-OTHER TRANS. _ DIST. MAINS	\$49,935.56		

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

Expense Category Total:

\$49,935.56

Fund Name	Expense Category	Account Title	Amount	
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	TRANSMISSION/DISTRIBUTION-MAINT	603001443100 EQUIPMENT TOOLS, SHOP _ GARAGE EQUIP.	\$3,852.30	
	TRANSMISSION/DISTRIBUTION-MAINT	603001434100 CAPITAL OUTLAY-OTHER METERS _ INSTALLATIONS	\$17,245.00	
Expense Category Total:			\$21,097.30	
Fund Total:			\$76,096.52	
605 WATER UTILITY-OTHER #2 WATER NON-REVERTING	ADMINISTRATION AND GENERAL	605001680110 REFUNDS REFUNDS - WATER NONREVERTING	\$135.00	
	ADMINISTRATION AND GENERAL	605001680100 OTHER DISBURSEMENTS WATER NON-REVERTING	\$27,547.88	
Expense Category Total:			\$27,682.88	
Fund Total:			\$27,682.88	
606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	COLLECTION SYSTEM-OPERATIONS	606001701610 SALARIES AND WAGES-EMPLOYEES PAYROLL-COLLECTION	\$62,216.02	
	COLLECTION SYSTEM-OPERATIONS	606001704610 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-COLLECTION	\$9,674.40	
	COLLECTION SYSTEM-OPERATIONS	606001720610 SUPPLIES AND EXPENSE SUPPLIES-COLLECTION	\$2,054.27	
	COLLECTION SYSTEM-OPERATIONS	606001715610 PURCHASED POWER POWER-COLLECTION	\$28,741.60	
	COLLECTION SYSTEM-OPERATIONS	606001736610 CONTRACTUAL SERVICES-OTHER CONTRACT-OTHER-COLLECT	\$372.00	
	COLLECTION SYSTEM-OPERATIONS	606001750610 TRANSPORTATION EXPENSE TRANSPORTATION-COLLECTION	\$6,953.28	
	COLLECTION SYSTEM-OPERATIONS	606001742610 RENTAL OF EQUIPMENT RENTAL EQUIP.-COLLECTION	\$230.05	
	COLLECTION SYSTEM-OPERATIONS	606001775610 MISCELLANEOUS MISC.-COLLECTION	\$187.60	
	Expense Category Total:			\$110,429.22
	COLLECTION SYSTEM-MAINTENANCE	606001720620 SUPPLIES AND EXPENSE SUPPLIES-COLLECTION-MAINT.	\$11,416.68	
Expense Category Total:			\$11,416.68	
TREATMENT AND DISPOSAL-OPERATIONS	606001701650 SALARIES AND WAGES-EMPLOYEES PAYROLL-TREATMENT	\$98,275.16		
TREATMENT AND DISPOSAL-OPERATIONS	606001704650 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-TREATMENT	\$15,176.00		
TREATMENT AND DISPOSAL-OPERATIONS	606001720650 SUPPLIES AND EXPENSE SUPPLIES-TREATMENT	\$16,068.27		
TREATMENT AND DISPOSAL-OPERATIONS	606001715650 PURCHASED POWER	\$105,574.94		

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

606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	TREATMENT AND DISPOSAL-OPERATIONS	POWER-TREATMENT 606001718650 CHEMICALS CHEMICALS	\$10,935.00
	TREATMENT AND DISPOSAL-OPERATIONS	606001735650 CONTRACTUAL SERVICES-TESTING CONTRACT-TESTING	\$19,259.50
	TREATMENT AND DISPOSAL-OPERATIONS	606001736650 CONTRACTUAL SERVICES-OTHER CONTRACT-OTHER-TREATMENT	\$1,530.00
	TREATMENT AND DISPOSAL-OPERATIONS	606001750650 TRANSPORTATION EXPENSE TRANSPORTATION-TREATMENT	\$4,954.13
	TREATMENT AND DISPOSAL-OPERATIONS	606001742650 RENTAL OF EQUIPMENT RENTAL EQUIP.-TREATMENT	\$339.50
	TREATMENT AND DISPOSAL-OPERATIONS	606001775650 MISCELLANEOUS MISC.-TREATMENT	\$34,942.16
			<b>\$307,054.66</b>
	TREATMENT AND DISPOSAL-MAINTENANCE	606001720660 SUPPLIES AND EXPENSE SUPPLIES-TREATMENT-MAINT.	\$11,169.76
			<b>\$11,169.76</b>
	CUSTOMER ACCOUNTS	606001701670 SALARIES AND WAGES-EMPLOYEES PAYROLL-CUST. ACCTS.	\$31,479.24
	CUSTOMER ACCOUNTS	606001704670 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-CUST. ACCTS.	\$5,043.56
	CUSTOMER ACCOUNTS	606001720670 SUPPLIES AND EXPENSE SUPPLIES-CUST. ACCTS.	\$12,295.06
	CUSTOMER ACCOUNTS	606001741670 RENTAL OF BULDING/REAL PROPERTY RENTAL OF BUILDINGS	\$2,400.00
	CUSTOMER ACCOUNTS	606001775670 MISCELLANEOUS MISC.-CUST. ACCTS.	\$7,478.92
			<b>\$58,696.78</b>
	ADMINISTRATION AND GENERAL	606001701680 ADMINISTRATIVE AND GENERAL SALARIES PAYROLL-ADMIN. _GEN.	\$27,937.08
	ADMINISTRATION AND GENERAL	606001704680 EMPLOYEE PENSIONS AND BENEFITS BENEFITS-ADMIN. _GEN.	\$47,477.35
	ADMINISTRATION AND GENERAL	606001720680 SUPPLIES AND EXPENSE SUPPLIES-ADMIN. _GEN.	\$2,894.76
	ADMINISTRATION AND GENERAL	606001734650 CONTRACTUAL SERVICES-MANAGEMENT FEES CONTRACT-MANAGEMENT	\$138,492.00
	ADMINISTRATION AND GENERAL	606001736680 CONTRACTUAL SERVICES-OTHER CONTRACT-OTHER-ADM/GEN	\$866.20
	ADMINISTRATION AND GENERAL	606001756680 INSURANCE-VEHICLE INSURANCE-VEHICLE	\$2,098.00
	ADMINISTRATION AND GENERAL	606001757680 INSURANCE-GENERAL LIABILITY INSURANCE-LIABILITY	\$9,181.00
	ADMINISTRATION AND GENERAL	606001758680 INSURANCE-WORKMANS COMP	\$4,409.00

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

606 WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	INSURANCE-WORKERS COMP	
WASTEWATER OPERATING		606001770670 BAD DEBT EXPENSE BAD DEBT	\$23.66
	ADMINISTRATION AND GENERAL	EXPENSE	
		606001775680 MISCELLANEOUS MISC.-ADMIN. _	\$6,121.64
	ADMINISTRATION AND GENERAL	GEN.	
		606001127620 TRANSFERS PER BOND	\$51,200.00
	ADMINISTRATION AND GENERAL	ORDINANCE TRANSFER - DEBT SERVICE	
		606001127610 TRANSFER OF FUNDS-OTHER	\$65,200.00
	ADMINISTRATION AND GENERAL	TRANSFER-DEPRECIATION	
		606001127600 TRANSFER OF FUNDS-OTHER	\$468,155.00
		TRANSFER-BOND _INT	
			<b>\$824,055.69</b>
			<b>\$1,322,822.79</b>
607 WASTEWATER UTIL-BOND AND INTEREST	ADMINISTRATION AND GENERAL	607001221610 BONDS RETIRED (PRINCIPAL ONLY)	\$240,000.00
WASTEWATER BOND _INT		BONDS PAYABLE	
	ADMINISTRATION AND GENERAL	607001776600 INTEREST PAID ON BONDS AND	\$191,032.26
		LOANS INTEREST PAYABLE	
			<b>\$431,032.26</b>
			<b>\$431,032.26</b>
608 WASTEWATER UTILITY-DEPREC/IMPROVE	COLLECTION SYSTEM-OPERATIONS	608001460600 CAPITAL OUTLAY-OTHER	\$11,804.40
WASTEWATER DEPRECIATION		COLLECTION SYSTEM	
			<b>\$11,804.40</b>
	TREATMENT AND DISPOSAL-OPERATIONS	608001489600 EQUIPMENT MACHINERY _	\$34,523.29
		EQUIPMENT	
			<b>\$34,523.29</b>
			<b>\$46,327.69</b>
618 WASTEWATER UTILITY-CUSTOMER DEPOSIT	CUSTOMER ACCOUNTS	618001232600 OTHER DISBURSEMENTS SEWER	\$19,470.00
SEWER SERVICE		SERVICE FUND	
			<b>\$19,470.00</b>
			<b>\$19,470.00</b>
620 TRASH UTILITY-OPERATING SANITATION	GENERAL CATEGORIES	620001360000 MAINTENANCE COMPUTER	\$654.27
		MAINTENANCE	
	GENERAL CATEGORIES	620001220000 REPAIRS REPAIR EQUIPMENT	\$2,117.93
	GENERAL CATEGORIES	620001391000 CONTRACTUAL SERVICES-OTHER	\$132,455.64
		OUTSIDE COLLECTION	
	GENERAL CATEGORIES	620001370000 RENTAL OF BULDING/REAL	\$600.00
		PROPERTY OFFICE RENT	
	GENERAL CATEGORIES	620001210000 MISCELLANEOUS GLOVES _MISC.	\$354.84
			<b>\$136,182.68</b>
	ADMINISTRATION AND GENERAL	620001116000 SALARIES AND	\$318.05

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

620 TRASH UTILITY-OPERATING SANITATION	ADMINISTRATION AND GENERAL	WAGES-EMPLOYEES OVERTIME 620001101000 SALARIES AND	\$35,054.43
	ADMINISTRATION AND GENERAL	WAGES-EMPLOYEES LASH STRANGE 620001102000 SALARIES AND	\$19,171.52
	ADMINISTRATION AND GENERAL	WAGES-EMPLOYEES LABORER 620001103000 SALARIES AND	\$27,539.20
	ADMINISTRATION AND GENERAL	WAGES-EMPLOYEES JACKIE ROBERTS 620001105000 SALARIES AND	\$5,200.00
	ADMINISTRATION AND GENERAL	WAGES-EMPLOYEES TOM VOYLES 620001120000 EMPLOYEE PENSIONS AND	\$5,600.00
	ADMINISTRATION AND GENERAL	BENEFITS LONGEVITY 620001131000 EMPLOYEE PENSIONS AND	\$14,824.06
	ADMINISTRATION AND GENERAL	BENEFITS CITY CONT. PERF/SOC. SEC. 620001134000 EMPLOYEE PENSIONS AND	\$19,325.38
	ADMINISTRATION AND GENERAL	BENEFITS HEALTH INSURANCE 620001135000 EMPLOYEE PENSIONS AND	\$1,588.85
	ADMINISTRATION AND GENERAL	BENEFITS LIFE INSURANCE_OTHER 620001211000 OFFICE SUPPLIES OFFICE	\$704.96
	ADMINISTRATION AND GENERAL	SUPPLIES 620001340000 INSURANCE-OTHER INSURANCE	\$4,105.00
	ADMINISTRATION AND GENERAL	620001394000 TAXES TRUCK RENTAL SALES TAX	\$132.67
			<b>\$133,564.12</b>
	GENERAL CATEGORIES	620001390000 OTHER DISBURSEMENTS SOLID	\$66,600.00
	GENERAL CATEGORIES	WASTE FEE 620001392000 OTHER DISBURSEMENTS CARD	\$135.83
		PROCESSING FEES	
			<b>\$66,735.83</b>
	ADMINISTRATION AND GENERAL	620001393000 OTHER DISBURSEMENTS AUDIT	\$1,190.00
		CHARGES	
			<b>\$1,190.00</b>
			<b>\$337,672.63</b>
			<b>\$4,365,920.99</b>

Total EXPENDITURES:

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>
	101 GENERAL	FIRST HARRISON	1297929			0.00	\$2,424,720.22
	601 WATER UTILITY-OPERATING	COMMUNITY FIRST	1057251			0.00	\$327,176.89
	606 WASTEWATER UTILITY-OPERATING	COMMUNITY FIRST	1057243			0.00	\$574,325.74
	620 TRASH UTILITY-OPERATING	COMMUNITY FIRST	1057294			0.00	\$169,058.06
	703 POLICE PENSION	COMMUNITY FIRST	1057278			0.00	\$96,804.70
	702 FIRE PENSION	COMMUNITY FIRST	1057286			0.00	\$100,662.24

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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>
	270 DONATION TRUST #1	COMMUNITY FIRST	1057308			0.00	\$1,361.37

**Total CASH:** **\$3,694,109.22**

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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>
07/28/2010	270 DONATION TRUST #1	CERTIFICATE OF DEPOSIT			07/28/2011	0.95	\$15,000.00

**Total by Fund:** **\$15,000.00**

**Total INVESTMENTS:** **\$15,000.00**

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**Total Cash and Investments:** **\$3,709,109.22**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: CITY OF SALEM  
COUNTY: WASHINGTON COUNTY

ID: 88-3-431

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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: CITY OF SALEM

ID: 88-3-431

COUNTY: WASHINGTON 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: CITY OF SALEM

ID: 88-3-431

COUNTY: WASHINGTON 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: WASHINGTON COUNTY  
UNIT NAME: CITY OF SALEM

ID: 88-3-431  
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: CITY OF SALEM

ID: 88-3-431

COUNTY: WASHINGTON 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>
23-7351004	HOOSIER HILLS PACT	35 NORTH PUBLIC SQUARE	WASHINGTON	JON KUSS	812-883-3318	ASSISTANCE	\$5,000.00
		SALEM, IN 47167-2054					
35-1101603	BLUE RIVER SERVICES, INC.	P.O. BOX 547	WASHINGTON	JUDY HALL, CFO	812-738-2408	PUBLIC TRANSPORTATION	\$7,500.00
		CORYDON, IN 47112-0547					