

FEDERAL IDENTIFICATION NUMBER:
35-6000962

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

UNIT NAME:
BROOKSTON CIVIL TOWN

COUNTY:
WHITE COUNTY

ID: 91-3-942
(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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TRANSPORTATION, TRASH COLLECTION
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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: GINER BROWN

DATE SIGNED: _____

ADDRESS: 205 EAST THIRD ST

CITY: BROOKSTON

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

EMAIL ADDRESS: NA

(765) 563-3171

ZIP: 47923-0000

*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	\$81,319.37	\$400,770.54	\$249,130.66	\$232,959.25	\$0.00	\$232,959.25
Total by Fund Type:	\$81,319.37	\$400,770.54	\$249,130.66	\$232,959.25	\$0.00	\$232,959.25
FUND TYPE: SPECIAL REVENUE						
213 CREDIT SPECIAL REVENUE	\$44,824.74	\$21,441.97	\$34,000.00	\$32,266.71	\$0.00	\$32,266.71
216 DONATIONS	\$1,660.21	\$105.00	\$0.00	\$1,765.21	\$0.00	\$1,765.21
217 DONATIONS #2	\$539.26	\$8.52	\$0.00	\$547.78	\$0.00	\$547.78
219 DONATIONS #3	\$0.00	\$6,406.44	\$373.56	\$6,032.88	\$0.00	\$6,032.88
220 DONATIONS #6	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00
473 DONATIONS #8	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
476 FEDERAL GRANTS # 1	\$0.00	\$678,244.80	\$627,763.73	\$50,481.07	\$0.00	\$50,481.07
475 FEDERAL GRANTS # 2	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$0.00
219 GIFT	\$10,075.41	\$662.86	\$0.00	\$10,738.27	\$0.00	\$10,738.27
211 LAW ENFORCEMENT CONTINUING ED	\$1,824.74	\$828.00	\$1,199.25	\$1,453.49	\$0.00	\$1,453.49
102 LEVY EXCESS	\$0.00	\$5,564.35	\$0.00	\$5,564.35	\$0.00	\$5,564.35
202 LOCAL ROAD AND STREET	\$11,796.56	\$6,211.50	\$0.00	\$18,008.06	\$0.00	\$18,008.06
201 MOTOR VEHICLE HIGHWAY	\$18,506.17	\$152,041.29	\$126,160.50	\$44,386.96	\$0.00	\$44,386.96
245 RAINY DAY	\$12,606.55	\$9,800.67	\$10,000.00	\$12,407.22	\$0.00	\$12,407.22
242 RIVERBOAT	\$25,658.72	\$10,745.05	\$10,000.00	\$26,403.77	\$0.00	\$26,403.77
218 SPECIAL REVENUE - OTHER	\$1,343.25	\$0.00	\$0.00	\$1,343.25	\$0.00	\$1,343.25
212 SPECIAL REVENUE-OTHER #2	\$200,335.70	\$3,160.61	\$0.00	\$203,496.31	\$0.00	\$203,496.31
Total by Fund Type:	\$332,371.31	\$945,221.06	\$859,497.04	\$418,095.33	\$0.00	\$418,095.33
FUND TYPE: CAPITAL PROJECTS						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$9,917.45	\$5,027.32	\$6,000.00	\$8,944.77	\$0.00	\$8,944.77
Total by Fund Type:	\$9,917.45	\$5,027.32	\$6,000.00	\$8,944.77	\$0.00	\$8,944.77
FUND TYPE: AGENCY						
701 PAYROLL WITHHOLDING-FEDERAL	\$0.00	\$20,807.81	\$20,807.81	\$0.00	\$0.00	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOKSTON CIVIL TOWN

ID: 91-3-942

CASH UNITS ONLY

COUNTY: WHITE 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>	<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						
707 PAYROLL	\$0.00	\$2,923.92	\$2,923.92	\$0.00	\$0.00	\$0.00
WITHHOLDING-GARNISHMENT						
705 PAYROLL	\$2,845.87	\$22,240.00	\$22,114.59	\$2,971.28	\$0.00	\$2,971.28
WITHHOLDING-INSURANCE						
703 PAYROLL	\$0.00	\$7,496.88	\$7,496.88	\$0.00	\$0.00	\$0.00
WITHHOLDING-MEDICARE						
702 PAYROLL WITHHOLDING-OASI	\$0.00	\$32,055.33	\$32,055.33	\$0.00	\$0.00	\$0.00
704 PAYROLL WITHHOLDING-STATE	\$1,355.27	\$11,934.68	\$11,962.35	\$1,327.60	\$0.00	\$1,327.60
Total by Fund Type:	\$4,201.14	\$97,458.62	\$97,360.88	\$4,298.88	\$0.00	\$4,298.88

Subtotal All Funds:	\$427,809.27	\$1,448,477.54	\$1,211,988.58	\$664,298.23	\$0.00	\$664,298.23
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$4,931.30	
Transfers Out		\$4,931.30
Net Receipts and Disbursements	\$1,443,546.24	\$1,207,057.28

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						
614 ELECTRIC UTILITY-CUSTOMER DEPOSIT	\$36,817.78	\$12,111.55	\$6,001.55	\$42,927.78	\$0.00	\$42,927.78
612 ELECTRIC UTILITY-DEPREC/IMPROVE	\$57,185.60	\$4,740.00	\$12,434.83	\$49,490.77	\$0.00	\$49,490.77
611 ELECTRIC UTILITY-OPERATING	\$409,848.38	\$1,188,678.79	\$998,442.05	\$600,085.12	\$0.00	\$600,085.12
613 ELECTRIC UTILITY-OTHER #1	\$44,300.90	\$25,999.92	\$0.00	\$70,300.82	\$0.00	\$70,300.82
607 WASTEWATER UTIL-BOND AND INTEREST	\$1,526.37	\$146,494.32	\$146,455.40	\$1,565.29	\$0.00	\$1,565.29
609 WASTEWATER UTILITY-DEBT RESERVE	\$182,298.99	\$0.00	\$0.00	\$182,298.99	\$0.00	\$182,298.99
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$19,733.66	\$1,440.00	\$17,896.75	\$3,276.91	\$0.00	\$3,276.91
606 WASTEWATER UTILITY-OPERATING	\$65,388.13	\$306,380.55	\$296,922.77	\$74,845.91	\$0.00	\$74,845.91
602 WATER UTILITY-BOND AND INTEREST	\$137,997.96	\$80,662.06	\$80,490.00	\$138,170.02	\$0.00	\$138,170.02
604 WATER UTILITY-CUSTOMER DEPOSIT	\$23,399.04	\$16,500.00	\$6,330.00	\$33,569.04	\$0.00	\$33,569.04
616 WATER UTILITY-DEBT RESERVE	\$123,608.99	\$12,541.94	\$0.00	\$136,150.93	\$0.00	\$136,150.93
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$102,247.67	\$0.00	\$11,138.66	\$91,109.01	\$0.00	\$91,109.01
601 WATER UTILITY-OPERATING	\$160,513.67	\$318,849.03	\$299,266.82	\$180,095.88	\$0.00	\$180,095.88
615 WATER UTILITY-OTHER #1	\$37,205.48	\$61,178.92	\$61,164.95	\$37,219.45	\$0.00	\$37,219.45
Total by Fund Type:	\$1,402,072.62	\$2,175,577.08	\$1,936,543.78	\$1,641,105.92	\$0.00	\$1,641,105.92

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOKSTON CIVIL TOWN

ID: 91-3-942

CASH UNITS ONLY

COUNTY: WHITE COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<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						
Subtotal All Funds:	\$1,402,072.62	\$2,175,577.08	\$1,936,543.78	\$1,641,105.92	\$0.00	\$1,641,105.92
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$308,567.06				
Transfers Out			\$308,567.06			
Net Receipts and Disbursements		\$1,867,010.02	\$1,627,976.72			

UNIT NAME: BROOKSTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WHITE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101311000	GENERAL PROPERTY TAXES	\$276,358.59
101335000	FOOD AND BEVERAGE TAX	\$2,668.41
	Total for: TAXES	\$279,027.00
101321000	PERMITS, OTHER	\$15.00
101338000	PERMITS, OTHER	\$330.00
	Total for: LICENSES AND PERMITS	\$345.00
101336000	ABC EXCISE TAX DISTRIBUTION	\$907.50
101337000	CIGARETTE TAX DISTR-GENERAL FUND	\$1,371.09
101316000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,241.00
101314000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$36,895.10
101317000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$644.34
101312000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$56,172.97
101313000	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$9,867.97
	Total for: INTERGOVERNMENTAL	\$107,099.97
101350000	PARKING METER FINES AND PENALTIES	\$90.00
	Total for: CHARGES FOR SERVICES	\$90.00
101351000	COURT COSTS	\$2,154.95
	Total for: FINES, FORFEITURES, AND FEES	\$2,154.95
101361000	INTEREST EARNED	\$561.48
101363000	INTEREST EARNED	\$3,256.59
101365000	CABLE TV FRANCHISE	\$7,665.65
101367000	CONTRIBUTIONS AND DONATIONS	\$250.00
101341000	MISCELLANEOUS REVENUE-OTHER	\$319.90
	Total for: MISCELLANEOUS	\$12,053.62
	TOTAL RECEIPTS FOR 101 GENERAL	\$400,770.54
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201311000	GENERAL PROPERTY TAXES	\$93,772.63
	Total for: TAXES	\$93,772.63
201335000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$40,803.14
201336000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$1,258.43
201337000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$2,302.49
201316000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$433.00
201314000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$12,542.64
201317000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$224.66
	Total for: INTERGOVERNMENTAL	\$57,564.36
201343000	SWEEPING STREETS	\$600.00
	Total for: CHARGES FOR SERVICES	\$600.00
201399000	MISCELLANEOUS REVENUE-OTHER	\$104.30

	<u>Title</u>	<u>Amount</u>
	Total for: MISCELLANEOUS	\$104.30
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$152,041.29
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202335000	LOCAL ROAD AND STREET DISTRIBUTION	\$6,211.50
	Total for: INTERGOVERNMENTAL	\$6,211.50
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$6,211.50
Fund:	<u>216 DONATIONS</u>	
216367000	PARK RECEIPTS	\$105.00
	Total for: CHARGES FOR SERVICES	\$105.00
	TOTAL RECEIPTS FOR 216 DONATIONS	\$105.00
Fund:	<u>476 FEDERAL GRANTS # 1</u>	
476335	FED. GRANTS-DISASTER GRANTS	\$627,763.73
477335	FED. GRANTS-DISASTER GRANTS	\$50,451.37
477361	FED. GRANTS-DISASTER GRANTS	\$29.70
	Total for: INTERGOVERNMENTAL	\$678,244.80
	TOTAL RECEIPTS FOR 476 FEDERAL GRANTS # 1	\$678,244.80
Fund:	<u>211 LAW ENFORCEMENT CONTINUING ED</u>	
211353000	ACCIDENT REPORT COPIES	\$828.00
	Total for: CHARGES FOR SERVICES	\$828.00
	TOTAL RECEIPTS FOR 211 LAW ENFORCEMENT CONTINUING ED	\$828.00
Fund:	<u>242 RIVERBOAT</u>	
242335000	RIVERBOAT REVENUE SHARING	\$10,745.05
	Total for: INTERGOVERNMENTAL	\$10,745.05
	TOTAL RECEIPTS FOR 242 RIVERBOAT	\$10,745.05
Fund:	<u>217 DONATIONS #2</u>	
217499	CONTRIBUTIONS AND DONATIONS	\$8.52
	Total for: MISCELLANEOUS	\$8.52
	TOTAL RECEIPTS FOR 217 DONATIONS #2	\$8.52
Fund:	<u>219 DONATIONS #3</u>	
445367	CONTRIBUTIONS AND DONATIONS	\$6,406.44
	Total for: MISCELLANEOUS	\$6,406.44
	TOTAL RECEIPTS FOR 219 DONATIONS #3	\$6,406.44

	<u>Title</u>	<u>Amount</u>
Fund:	<u>475 FEDERAL GRANTS # 2</u>	
475335000	FED. GRANTS- COMMUNITY DEVELOPMENT	\$50,000.00
	Total for: INTERGOVERNMENTAL	\$50,000.00
TOTAL RECEIPTS FOR 475 FEDERAL GRANTS # 2		\$50,000.00
Fund:	<u>219 GIFT</u>	
219361000	INTEREST EARNED	\$162.86
219367000	MISCELLANEOUS REVENUE-OTHER	\$500.00
	Total for: MISCELLANEOUS	\$662.86
TOTAL RECEIPTS FOR 219 GIFT		\$662.86
Fund:	<u>245 RAINY DAY</u>	
245360000	INTERGOVERNMENTAL REVENUE, OTHER	\$9,800.67
	Total for: INTERGOVERNMENTAL	\$9,800.67
TOTAL RECEIPTS FOR 245 RAINY DAY		\$9,800.67
Fund:	<u>213 CREDIT SPECIAL REVENUE</u>	
213367	INTERGOVERNMENTAL REVENUE, OTHER	\$21,441.97
	Total for: INTERGOVERNMENTAL	\$21,441.97
TOTAL RECEIPTS FOR 213 CREDIT SPECIAL REVENUE		\$21,441.97
Fund:	<u>102 LEVY EXCESS</u>	
102392	INTERGOVERNMENTAL REVENUE, OTHER	\$633.05
	Total for: INTERGOVERNMENTAL	\$633.05
102392	TRANSFER OF FUNDS-OTHER	\$4,931.30
	Total for: OTHER FINANCING SOURCES	\$4,931.30
TOTAL RECEIPTS FOR 102 LEVY EXCESS		\$5,564.35
Fund:	<u>212 SPECIAL REVENUE-OTHER #2</u>	
212361000	INTEREST EARNED	\$3,160.61
	Total for: MISCELLANEOUS	\$3,160.61
TOTAL RECEIPTS FOR 212 SPECIAL REVENUE-OTHER #2		\$3,160.61
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401335	CIGARETTE TAX DISTR-CCI FUND	\$5,027.32
	Total for: INTERGOVERNMENTAL	\$5,027.32
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		\$5,027.32
Fund:	<u>701 PAYROLL WITHHOLDING-FEDERAL</u>	

UNIT NAME: BROOKSTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WHITE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>701 PAYROLL WITHHOLDING-FEDERAL</u>	
701921000	AGENCY FUND ADDITIONS	\$20,807.81
	Total for: OTHER FINANCING SOURCES	\$20,807.81
TOTAL RECEIPTS FOR 701 PAYROLL WITHHOLDING-FEDERAL		\$20,807.81
Fund:	<u>704 PAYROLL WITHHOLDING-STATE</u>	
704924000	AGENCY FUND ADDITIONS	\$11,934.68
	Total for: OTHER FINANCING SOURCES	\$11,934.68
TOTAL RECEIPTS FOR 704 PAYROLL WITHHOLDING-STATE		\$11,934.68
Fund:	<u>702 PAYROLL WITHHOLDING-OASI</u>	
702922000	AGENCY FUND ADDITIONS	\$32,055.33
	Total for: OTHER FINANCING SOURCES	\$32,055.33
TOTAL RECEIPTS FOR 702 PAYROLL WITHHOLDING-OASI		\$32,055.33
Fund:	<u>705 PAYROLL WITHHOLDING-INSURANCE</u>	
705930000	AGENCY FUND ADDITIONS	\$22,240.00
	Total for: OTHER FINANCING SOURCES	\$22,240.00
TOTAL RECEIPTS FOR 705 PAYROLL WITHHOLDING-INSURANCE		\$22,240.00
Fund:	<u>703 PAYROLL WITHHOLDING-MEDICARE</u>	
703923000	AGENCY FUND ADDITIONS	\$7,496.88
	Total for: OTHER FINANCING SOURCES	\$7,496.88
TOTAL RECEIPTS FOR 703 PAYROLL WITHHOLDING-MEDICARE		\$7,496.88
Fund:	<u>707 PAYROLL WITHHOLDING-GARNISHMENT</u>	
707932000	AGENCY FUND ADDITIONS	\$2,923.92
	Total for: OTHER FINANCING SOURCES	\$2,923.92
TOTAL RECEIPTS FOR 707 PAYROLL WITHHOLDING-GARNISHMENT		\$2,923.92
Total Receipts:		\$1,448,477.54

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

ID: 91-3-942 PAGE: 1
 COUNTY: WHITE COUNTY
 UNIT NAME: BROOKSTON CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$57,739.44
	SUPPLIES	\$16,564.59
	OTHER SERVICES AND CHARGES	\$26,639.09
	TRANSFER OF FUNDS	\$1,217.38
	INTERFUND LOANS	\$24,000.00
	TOTAL	\$126,160.50
Fund:	476 FEDERAL GRANTS # 1	
	OTHER SERVICES AND CHARGES	\$627,763.73
	TOTAL	\$627,763.73
Fund:	211 LAW ENFORCEMENT CONTINUING ED	
	SUPPLIES	\$160.00
	OTHER SERVICES AND CHARGES	\$1,039.25
	TOTAL	\$1,199.25
Fund:	242 RIVERBOAT	
	OTHER SERVICES AND CHARGES	\$10,000.00
	TOTAL	\$10,000.00
Fund:	219 DONATIONS #3	
	SUPPLIES	\$373.56
	TOTAL	\$373.56
Fund:	475 FEDERAL GRANTS # 2	
	OTHER SERVICES AND CHARGES	\$50,000.00
	TOTAL	\$50,000.00
Fund:	245 RAINY DAY	
	OTHER SERVICES AND CHARGES	\$10,000.00
	TOTAL	\$10,000.00
Fund:	213 CEDIT SPECIAL REVENUE	
	OTHER SERVICES AND CHARGES	\$34,000.00
	TOTAL	\$34,000.00
Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	OTHER SERVICES AND CHARGES	\$6,000.00
	TOTAL	\$6,000.00
Fund:		
	OTHER SERVICES AND CHARGES	\$34,000.00
	TOTAL	\$34,000.00
Fund:	701 PAYROLL WITHHOLDING-FEDERAL	
	AGENCY FUND DEDUCTIONS	\$20,807.81
	TOTAL	\$20,807.81
Fund:	704 PAYROLL WITHHOLDING-STATE	
	AGENCY FUND DEDUCTIONS	\$11,962.35

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

ID: 91-3-942 PAGE: 2
COUNTY: WHITE COUNTY
UNIT NAME: BROOKSTON CIVIL TOWN

TOTAL		\$11,962.35
Fund: 702 PAYROLL WITHHOLDING-OASI		
AGENCY FUND DEDUCTIONS		\$32,055.33
TOTAL		\$32,055.33
Fund: 705 PAYROLL WITHHOLDING-INSURANCE		
AGENCY FUND DEDUCTIONS		\$22,114.59
TOTAL		\$22,114.59
Fund: 703 PAYROLL WITHHOLDING-MEDICARE		
AGENCY FUND DEDUCTIONS		\$7,496.88
TOTAL		\$7,496.88
Fund: 707 PAYROLL WITHHOLDING-GARNISHMENT		
AGENCY FUND DEDUCTIONS		\$2,923.92
TOTAL		\$2,923.92
TOTAL DISBURSEMENTS:		\$996,857.92

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

ID: 91-3-942 PAGE: 1
COUNTY: WHITE COUNTY
UNIT NAME: BROOKSTON CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$90,210.40
	SUPPLIES	\$20,196.53
	OTHER SERVICES AND CHARGES	\$135,009.81
	TRANSFER OF FUNDS	\$3,713.92
	TOTAL	\$249,130.66
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$90,210.40
	SUPPLIES	\$20,196.53
	OTHER SERVICES AND CHARGES	\$135,009.81
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$3,713.92
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$249,130.66

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OPERATING	NO FUNCTION NEEDED	601462 FIRE PROTECTION-PUBLIC FIRE PROTECTION REVENUE	\$32,965.00
	NO FUNCTION NEEDED	601474 REVENUES FROM OTHER SYSTEMS OTHER WATER REVENUE	\$3,783.18
	NO FUNCTION NEEDED	601460 PENALTIES WATER PENALTIES	\$2,561.59
	NO FUNCTION NEEDED	601461 UTILITY COLLECTIONS WATER REVENUE	\$257,707.66
	NO FUNCTION NEEDED	601421 OTHER REVENUE WATER TAX	\$17,294.02
	NO FUNCTION NEEDED	601419 INTEREST EARNED INTEREST INCOME - WATER	\$4,537.58
Expense Category Total:			\$318,849.03
Fund Total:			\$318,849.03
602 WATER UTILITY-BOND AND INTEREST WATER SINKING	NO FUNCTION NEEDED	602419 INTEREST EARNED WATER SINKING - INTEREST	\$172.06
	NO FUNCTION NEEDED	602461 TRANSFER PER BOND ORDINANCE WATER SINKING FUND	\$80,490.00
Expense Category Total:			\$80,662.06
Fund Total:			\$80,662.06
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSIT	NO FUNCTION NEEDED	604461 GUARANTEED REVENUES WATER METER DEPOSIT	\$16,500.00
	Expense Category Total:		
Fund Total:			\$16,500.00
615 WATER UTILITY-OTHER #1 BNY-WATER SINKING FUND	NO FUNCTION NEEDED	615419 INTEREST EARNED BNY-WATER SINKING INTEREST	\$39.58
	NO FUNCTION NEEDED	615461 TRANSFER PER BOND ORDINANCE BNY-WATER SINKING	\$61,139.34
Expense Category Total:			\$61,178.92
Fund Total:			\$61,178.92
616 WATER UTILITY-DEBT RESERVE BNY-DEBT SERVICE RESERVE	NO FUNCTION NEEDED	616419 INTEREST EARNED BNY-DEBT SERVICE RESERVE INTEREST	\$239.54
	NO FUNCTION NEEDED	616461 TRANSFER PER BOND ORDINANCE BNY-DEBT SERVICE RESERVE	\$12,302.40
Expense Category Total:			\$12,541.94
Fund Total:			\$12,541.94
606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	NO FUNCTION NEEDED	606474 FIRE PROTECTION-PUBLIC OTHER WASTEWATER REVENUE	\$930.98

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	NO FUNCTION NEEDED	606460 PENALTIES WASTEWATER PENALTIES	\$7,676.70
	NO FUNCTION NEEDED	606461 UTILITY COLLECTIONS WASTEWATER REVENUE	\$293,615.69
	NO FUNCTION NEEDED	606421 OTHER REVENUE WASTEWATER SALES TAX	\$96.42
	NO FUNCTION NEEDED	606419 INTEREST EARNED WASTEWATER- INTEREST INCOME	\$4,060.76
	Expense Category Total:		\$306,380.55
	Fund Total:		\$306,380.55
607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER SINKING	NO FUNCTION NEEDED	607419 INTEREST EARNED WASTEWATER SINKING- INTEREST	\$38.92
	NO FUNCTION NEEDED	607461 TRANSFER PER BOND ORDINANCE WASTEWATER SINKING FUND	\$146,455.40
	Expense Category Total:		\$146,494.32
	Fund Total:		\$146,494.32
608 WASTEWATER UTILITY-DEPREC/IMPROVE WASTEWATER DEPRECIATION	NO FUNCTION NEEDED	608461 TRANSFER PER BOND ORDINANCE WASTEWATER DEPRECIATION	\$1,440.00
	Expense Category Total:		\$1,440.00
	Fund Total:		\$1,440.00
611 ELECTRIC UTILITY-OPERATING ELECTRIC OPERATING	NO FUNCTION NEEDED	611474 REVENUES FROM OTHER SYSTEMS OTHER ELECTRIC REVENUE	\$13,156.30
	NO FUNCTION NEEDED	611460 PENALTIES ELECTRIC PENALTIES	\$7,883.27
	NO FUNCTION NEEDED	611461 UTILITY COLLECTIONS ELECTRIC SALES	\$1,089,010.88
	NO FUNCTION NEEDED	611421 OTHER REVENUE ELECTRIC TAX	\$69,115.11
	NO FUNCTION NEEDED	611419 INTEREST EARNED INTEREST INCOME - ELECTRIC	\$9,513.23
	Expense Category Total:		\$1,188,678.79
	Fund Total:		\$1,188,678.79
612 ELECTRIC UTILITY-DEPREC/IMPROVE LIGHT DEPRECIATION	NO FUNCTION NEEDED	612461 TRANSFER OF FUNDS-OTHER LIGHT DEPRECIATION	\$4,740.00
	Expense Category Total:		\$4,740.00
	Fund Total:		\$4,740.00
614 ELECTRIC UTILITY-CUSTOMER DEPOSIT ELECTRIC METER DEPOSIT	NO FUNCTION NEEDED	614461 GUARANTEED REVENUES LIGHT METER DEPOSIT	\$12,111.55
	Expense Category Total:		\$12,111.55
	Fund Total:		\$12,111.55

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

Fund Name	Expense Category	Account Title	Amount
613 ELECTRIC UTILITY-OTHER #1 ELECTRIC CASH NO FUNCTION NEEDED RESERVE		613461 TRANSFER OF FUNDS-OTHER ELECTRIC CASH RESERVE	\$1,999.92
	NO FUNCTION NEEDED	613461 INTERFUND LOAN PROCEEDS ELECTRIC CASH RESERVE - LOAN REPAID	\$24,000.00
	Expense Category Total:		\$25,999.92
	Fund Total:		\$25,999.92
Total REVENUES:			\$2,175,577.08

EXPENDITURES			
601 WATER UTILITY-OPERATING WATER OPERATING	GENERAL CATEGORIES	601010601 SALARIES AND WAGES-OFFICERS, DIRECTORS SUPERVISION _LABOR SALARIES	\$22,663.45
	GENERAL CATEGORIES	601010603 SALARIES AND WAGES-OFFICERS, DIRECTORS ADMINISTRATIVE _GENERAL SALARIES	\$18,325.66
	GENERAL CATEGORIES	601010604 EMPLOYEE PENSIONS AND BENEFITS PENSION _BENEFITS	\$10,238.97
	GENERAL CATEGORIES	601010621 OFFICE SUPPLIES OFFICE SUPPLIES _EXPENSES	\$7,490.65
	GENERAL CATEGORIES	601010615 PURCHASED POWER PURCHASED POWER	\$2,773.52
	GENERAL CATEGORIES	601010618 CHEMICALS CHEMICALS	\$8,185.83
	GENERAL CATEGORIES	601010620 MATERIALS AND SUPPLIES MATERIALS SUPPLIES	\$11,746.38
	GENERAL CATEGORIES	601010623 MAINTENANCE REPAIR _MAINTENANCE	\$32,292.79
	GENERAL CATEGORIES	601010675 CONTRACTUAL SERVICES-PROFESSIONAL OUTSIDE SERVICES	\$793.00
	GENERAL CATEGORIES	601010655 INSURANCE-GENERAL LIABILITY INSURANCE _BONDS	\$6,680.28
	GENERAL CATEGORIES	601010408 TAXES TAXES, FICA _UNEMPLOYMENT	\$6,845.98
	GENERAL CATEGORIES	601010409 TAXES SALES TAX	\$17,294.07
	Expense Category Total:		\$145,330.58
	NO FUNCTION NEEDED	601010501 TRANSFERS PER BOND ORDINANCE MONTHLY TRANSFER	\$153,931.74
	NO FUNCTION NEEDED	601010503 REFUNDS REFUNDS	\$4.50
	Expense Category Total:		\$153,936.24
	Fund Total:		\$299,266.82
602 WATER UTILITY-BOND AND INTEREST WATER SINKING	NO FUNCTION NEEDED	602001001 BONDS RETIRED (PRINCIPAL ONLY) WATER SINKING FUND- BONDS RETIRED	\$80,490.00
	Expense Category Total:		\$80,490.00

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

Fund Total:

\$80,490.00

Fund Name	Expense Category	Account Title	Amount
603 WATER UTILITY-DEPRECIATION/IMPROVE WATERWORKS IMPROVEMENT	NO FUNCTION NEEDED	603001001 OTHER DISBURSEMENTS WATERWORKS IMPROVEMENT	\$11,138.66
	Expense Category Total:		\$11,138.66
	Fund Total:		\$11,138.66
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSIT	NO FUNCTION NEEDED	604001001 GUARANTEED DEPOSIT REFUNDS WATER METER DEPOSIT	\$6,330.00
	Expense Category Total:		\$6,330.00
	Fund Total:		\$6,330.00
615 WATER UTILITY-OTHER #1 BNY-WATER SINKING FUND	NO FUNCTION NEEDED	615001001 BONDS RETIRED (PRINCIPAL ONLY) BNY-WATER SINKING FUND	\$61,164.95
	Expense Category Total:		\$61,164.95
	Fund Total:		\$61,164.95
606 WASTEWATER UTILITY-OPERATING WASTEWATER OPERATING	GENERAL CATEGORIES	606010601 SALARIES AND WAGES-EMPLOYEES SUPERVISION _LABOR SALARIES	\$24,761.31
	GENERAL CATEGORIES	606010603 SALARIES AND WAGES-OFFICERS, DIRECTORS ADMINISTRATIVE _GENERAL SALARIES	\$18,325.38
	GENERAL CATEGORIES	606010604 EMPLOYEE PENSIONS AND BENEFITS PENSION _BENEFITS	\$10,238.97
	GENERAL CATEGORIES	606010621 OFFICE SUPPLIES OFFICE SUPPLIES _EXPENSES	\$7,506.66
	GENERAL CATEGORIES	606010622 PLANT REPAIRS UTILITY PLANT	\$3,831.75
	GENERAL CATEGORIES	606010615 PURCHASED POWER PURCHASED POWER	\$22,921.13
	GENERAL CATEGORIES	606010618 CHEMICALS CHEMICALS	\$2,592.48
	GENERAL CATEGORIES	606010620 MATERIALS AND SUPPLIES MATERIALS SUPPLIES	\$16,809.27
	GENERAL CATEGORIES	606010623 REPAIRS REPAIRS _MAINTENANCE	\$28,487.30
	GENERAL CATEGORIES	606010675 CONTRACTUAL SERVICES-PROFESSIONAL OUTSIDE SERVICES	\$4,135.00
	GENERAL CATEGORIES	606010655 INSURANCE-GENERAL LIABILITY INSURANCE _BONDS	\$5,859.53
	GENERAL CATEGORIES	606010408 TAXES TAXES, FICA _UNEMPLOYMENT	\$3,426.05
	Expense Category Total:		\$148,894.83
	NO FUNCTION NEEDED	606010501 TRANSFERS PER BOND ORDINANCE MONTHLY TRANSFERS	\$147,895.40
	NO FUNCTION NEEDED	606010503 REFUNDS REFUNDS	\$132.54
	Expense Category Total:		\$148,027.94

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

Fund Total:

\$296,922.77

Fund Name	Expense Category	Account Title	Amount
607 WASTEWATER UTIL-BOND AND INTEREST WASTEWATER SINKING	NO FUNCTION NEEDED	607001001 BONDS RETIRED (PRINCIPAL ONLY) WASTEWATER SINKING FUND	\$146,455.40
Expense Category Total:			\$146,455.40
Fund Total:			\$146,455.40
608 WASTEWATER UTILITY-DEPREC/IMPROVE WASTEWATER DEPRECIATION	NO FUNCTION NEEDED	608001001 OTHER DISBURSEMENTS WASTEWATER DEPRECIATION	\$17,896.75
Expense Category Total:			\$17,896.75
Fund Total:			\$17,896.75
611 ELECTRIC UTILITY-OPERATING ELECTRIC OPERATING	GENERAL CATEGORIES	611010601 SALARIES AND WAGES-EMPLOYEES SUPERVISION _LABOR SALARIES	\$44,174.99
	GENERAL CATEGORIES	611010603 SALARIES AND WAGES-OFFICERS, DIRECTORS ADMINISTRATIVE _GENERAL SALARIES	\$18,325.44
	GENERAL CATEGORIES	611010604 EMPLOYEE PENSIONS AND BENEFITS PENSION _BENEFITS	\$10,239.04
	GENERAL CATEGORIES	611010621 OFFICE SUPPLIES OFFICE SUPPLIES _ EXPENSES	\$8,990.87
	GENERAL CATEGORIES	611010620 SUPPLIES AND EXPENSE SUPPLIES _ EXPENSES	\$17,491.09
	GENERAL CATEGORIES	611010615 PURCHASED POWER PURCHASED POWER	\$762,143.99
	GENERAL CATEGORIES	611010623 REPAIRS REPAIR _MAINTENANCE	\$21,770.93
	GENERAL CATEGORIES	611010675 CONTRACTUAL SERVICES-PROFESSIONAL OUTSIDE SERVICES	\$5,020.37
	GENERAL CATEGORIES	611010655 INSURANCE-GENERAL LIABILITY INSURANCE _BONDS	\$7,769.29
	GENERAL CATEGORIES	611010408 TAXES TAXES, FICA _UNEMPLOYMENT	\$22,907.87
	GENERAL CATEGORIES	611010409 TAXES SALES TAX	\$70,414.94
Expense Category Total:			\$989,248.82
	NO FUNCTION NEEDED	611010501 TRANSFER OF FUNDS-OTHER MONTHLY TRANSFERS	\$6,739.92
	NO FUNCTION NEEDED	611010502 REFUNDS BUDGET BILLING REFUND	\$1,989.68
	NO FUNCTION NEEDED	611010503 REFUNDS REFUNDS	\$463.63
Expense Category Total:			\$9,193.23
Fund Total:			\$998,442.05
612 ELECTRIC UTILITY-DEPREC/IMPROVE LIGHT DEPRECIATION	NO FUNCTION NEEDED	612001001 OTHER DISBURSEMENTS LIGHT DEPRECIATION	\$12,434.83
Expense Category Total:			\$12,434.83

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOKSTON CIVIL TOWN
COUNTY: WHITE COUNTY

ID: 91-3-942

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

PAGE: 6

Fund Total:

\$12,434.83

Fund Name	Expense Category	Account Title	Amount
614 ELECTRIC UTILITY-CUSTOMER DEPOSIT ELECTRIC METER DEPOSIT	NO FUNCTION NEEDED	614001001 GUARANTEED DEPOSIT REFUNDS ELECTRIC METER DEPOSIT	\$6,001.55
			\$6,001.55
			\$6,001.55
Total EXPENDITURES:			\$1,936,543.78

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>
		FARMERS STATEA BANK	400041			0.00	\$941,817.39
		FARMERS STATE BANK- WASTE	400068			0.00	\$1,565.29
		FARMERS STATE BANK-WATER	400130			0.00	\$138,170.02
		FARMERS STATE BANK-WW RET	114223			0.00	\$50,481.07
		PETTY CASH				0.00	\$50.00
		CHANGE FUND				0.00	\$150.00
		FSB- TOTAL MONIES ON DEPO	32040			0.00	\$100,000.00
		FSB- TOTAL MONIES ON DEPO	32041			0.00	\$100,000.00
		FSB- TOTAL MONIES ON DEPO	32042			0.00	\$800,000.00
		BNY- WATER SINKING FUND	701585			0.00	\$37,219.45
		BNY-WATER DSR FUND	701586			0.00	\$136,150.93

Total CASH: **\$2,305,604.15**

Total Cash and Investments: **\$2,305,604.15**

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:

FIRE PROTECTION	\$0.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
<hr/>		
TOTAL PAID TO LOCAL GOVERNMENTS		\$0.00
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
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TOTAL PAID TO STATE GOVERNMENTS		\$0.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BROOKSTON CIVIL TOWN

ID: 91-3-942

COUNTY: WHITE 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: BROOKSTON CIVIL TOWN

ID: 91-3-942

COUNTY: WHITE 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: WHITE COUNTY
UNIT NAME: BROOKSTON CIVIL TOWN

ID: 91-3-942
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

