

FEDERAL IDENTIFICATION NUMBER:
35-1504694

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

UNIT NAME:

AMBIA CIVIL TOWN

COUNTY:

BENTON COUNTY

ID: 4-3-530

(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- PART 11 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: CHRISTINE BROST

DATE SIGNED: _____

ADDRESS: PO BOX 218

CITY: AMBIA

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

EMAIL ADDRESS: CHRISTINEBROST@YAHOO.COM

(765) 869-5652

ZIP: 47917-0218

*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						
GENERAL	\$23,996.04	\$48,198.36	\$47,582.64	\$24,611.76	\$0.00	\$24,611.76
Total by Fund Type:	\$23,996.04	\$48,198.36	\$47,582.64	\$24,611.76	\$0.00	\$24,611.76
FUND TYPE: SPECIAL REVENUE						
CEDIT SPECIAL REVENUE	\$0.00	\$1,995.00	\$0.00	\$1,995.00	\$0.00	\$1,995.00
FEDERAL GRANTS # 1	\$0.00	\$29,700.00	\$29,700.00	\$0.00	\$0.00	\$0.00
LEVY EXCESS	\$0.00	\$71.21	\$0.00	\$71.21	\$0.00	\$71.21
LOCAL ROAD AND STREET	\$25,206.08	\$798.18	\$1,849.18	\$24,155.08	\$0.00	\$24,155.08
MOTOR VEHICLE HIGHWAY	\$61,152.94	\$5,132.68	\$10,038.35	\$56,247.27	\$0.00	\$56,247.27
PARKS AND RECREATION	\$1,771.65	\$1,040.00	\$2,122.06	\$689.59	\$0.00	\$689.59
RAINY DAY	\$0.00	\$881.32	\$0.00	\$881.32	\$0.00	\$881.32
Total by Fund Type:	\$88,130.67	\$39,618.39	\$43,709.59	\$84,039.47	\$0.00	\$84,039.47
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$1,350.02	\$576.81	\$1,000.00	\$926.83	\$0.00	\$926.83
Total by Fund Type:	\$1,350.02	\$576.81	\$1,000.00	\$926.83	\$0.00	\$926.83
Subtotal All Funds:	\$113,476.73	\$88,393.56	\$92,292.23	\$109,578.06	\$0.00	\$109,578.06
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$88,393.56	\$92,292.23			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AMBIA CIVIL TOWN

ID: 4-3-530

CASH UNITS ONLY

COUNTY: BENTON COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: ENTERPRISE						
WATER UTILITY-CUSTOMER DEPOSIT	\$3,360.00	\$700.00	\$750.00	\$3,310.00	\$0.00	\$3,310.00
WATER UTILITY-DEPRECIATION/IMPROVE	\$2,345.44	\$4,550.00	\$0.00	\$6,895.44	\$0.00	\$6,895.44
WATER UTILITY-OPERATING	\$13,162.13	\$36,856.18	\$44,111.14	\$5,907.17	\$0.00	\$5,907.17
Total by Fund Type:	\$18,867.57	\$42,106.18	\$44,861.14	\$16,112.61	\$0.00	\$16,112.61
Subtotal All Funds:	\$18,867.57	\$42,106.18	\$44,861.14	\$16,112.61	\$0.00	\$16,112.61

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$42,106.18	\$44,861.14

UNIT NAME: AMBIA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: BENTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$22,255.00
Total for: TAXES	\$22,255.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$306.16
CIGARETTE TAX DISTR-GENERAL FUND	\$157.32
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,951.85
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$172.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$4,978.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,000.84
RIVERBOAT REVENUE SHARING	\$2,465.66
Total for: INTERGOVERNMENTAL	\$13,031.83
GARBAGE AND TRASH COLLECTION FEES	\$12,246.00
Total for: CHARGES FOR SERVICES	\$12,246.00
INTEREST EARNED	\$215.90
MISCELLANEOUS REVENUE-OTHER	\$449.63
Total for: MISCELLANEOUS	\$665.53
TOTAL RECEIPTS FOR GENERAL	\$48,198.36
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$5,107.06
Total for: INTERGOVERNMENTAL	\$5,107.06
MISCELLANEOUS REVENUE-OTHER	\$25.62
Total for: MISCELLANEOUS	\$25.62
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$5,132.68
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$798.18
Total for: INTERGOVERNMENTAL	\$798.18
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$798.18
Fund: <u>FEDERAL GRANTS # 1</u>	
FED. GRANTS- COMMUNITY DEVELOPMENT	\$29,700.00
Total for: INTERGOVERNMENTAL	\$29,700.00
TOTAL RECEIPTS FOR FEDERAL GRANTS # 1	\$29,700.00
Fund: <u>PARKS AND RECREATION</u>	
PARK RECEIPTS	\$1,040.00
Total for: CHARGES FOR SERVICES	\$1,040.00
TOTAL RECEIPTS FOR PARKS AND RECREATION	\$1,040.00

UNIT NAME: AMBIA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: BENTON COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>RAINY DAY</u>	
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$881.32
Total for: INTERGOVERNMENTAL	\$881.32
TOTAL RECEIPTS FOR RAINY DAY	\$881.32
Fund: <u>CEDIT SPECIAL REVENUE</u>	
CEDIT INTERGOVERNMENTAL	\$1,995.00
Total for: INTERGOVERNMENTAL	\$1,995.00
TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE	\$1,995.00
Fund: <u>LEVY EXCESS</u>	
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$71.21
Total for: INTERGOVERNMENTAL	\$71.21
TOTAL RECEIPTS FOR LEVY EXCESS	\$71.21
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$576.81
Total for: INTERGOVERNMENTAL	\$576.81
TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$576.81
Total Receipts:	\$88,393.56

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

ID: 4-3-530 PAGE: 1
COUNTY: BENTON COUNTY
UNIT NAME: AMBIA CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$2,078.03
	OTHER SERVICES AND CHARGES	\$4,660.32
	CAPITAL OUTLAY	\$3,300.00
	TOTAL	\$10,038.35

Fund:	LOCAL ROAD AND STREET	
	SUPPLIES	\$482.88
	OTHER SERVICES AND CHARGES	\$866.30
	DEBT SERVICE-PRINCIPAL	\$500.00
	TOTAL	\$1,849.18

Fund:	FEDERAL GRANTS # 1	
	OTHER DISBURSEMENTS	\$29,700.00
	TOTAL	\$29,700.00

Fund:	PARKS AND RECREATION	
	OTHER SERVICES AND CHARGES	\$2,122.06
	TOTAL	\$2,122.06

Fund:	CUMULATIVE CAPL IMPRV CIGARETTE TAX	
	CAPITAL OUTLAY	\$1,000.00
	TOTAL	\$1,000.00

TOTAL DISBURSEMENTS:		\$44,709.59
-----------------------------	--	--------------------

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

ID: 4-3-530

PAGE: 1

COUNTY: BENTON COUNTY

UNIT NAME: AMBIA CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$18,773.22
	SUPPLIES	\$498.80
	OTHER SERVICES AND CHARGES	\$28,310.62
	TOTAL	\$47,582.64
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$18,773.22
	SUPPLIES	\$498.80
	OTHER SERVICES AND CHARGES	\$28,310.62
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$47,582.64

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING WATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL METERED-RESIDENTIAL	\$35,993.81
	NO FUNCTION NEEDED	METERED-COMMERICAL METERED-COMMERCIAL	\$829.21
	NO FUNCTION NEEDED	INTEREST EARNED INTEREST EARNED	\$33.16
	Expense Category Total:		\$36,856.18
	Fund Total:		\$36,856.18
WATER UTILITY-DEPRECIATION/IMPROVE WATER UTILITY-DEPRECIATION	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS WATER UTILITY-DEPRECIATION	\$4,550.00
	Expense Category Total:		\$4,550.00
	Fund Total:		\$4,550.00
WATER UTILITY-CUSTOMER DEPOSIT WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES CUSTOMER DEPOSITS	\$700.00
	Expense Category Total:		\$700.00
	Fund Total:		\$700.00
Total REVENUES:			\$42,106.18

EXPENDITURES

WATER UTILITY-OPERATING WATER UTILITY-OPERATING	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$6,240.00
	GENERAL CATEGORIES	SALARIES AND WAGES	
	GENERAL CATEGORIES	EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE	\$1,727.13
	GENERAL CATEGORIES	BENEFITS	
	GENERAL CATEGORIES	PURCHASED WATER PURCHASED WATER	\$12,763.17
	GENERAL CATEGORIES	PURCHASED POWER PURCHASED POWER	\$1,081.05
	GENERAL CATEGORIES	FUEL FOR POWER PRODUCTION FUEL FOR	\$1,444.43
	GENERAL CATEGORIES	POWER PRODUCTION	
	GENERAL CATEGORIES	CHEMICALS CHEMICALS_FEES	\$1,356.00
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES MATERIALS AND	\$2,401.61
	GENERAL CATEGORIES	SUPPLIES	
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER CONTRACTUAL	\$3,569.00
	GENERAL CATEGORIES	SERVICES	
	GENERAL CATEGORIES	TAXES TAXES	\$1,393.08
	GENERAL CATEGORIES	MISCELLANEOUS MISCELLANEOUS	\$1,807.00
	Expense Category Total:		\$33,782.47
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS INTEREST	\$371.82
		PAID ON LOAN	

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AMBIA CIVIL TOWN
COUNTY: BENTON COUNTY

ID: 4-3-530

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

PAGE: 2

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING WATER UTILITY-OPERATING	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL PAID TO LOAN	\$9,956.85
Expense Category Total:			\$10,328.67
Fund Total:			\$44,111.14
WATER UTILITY-CUSTOMER DEPOSIT WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS CUSTOMER DEPOSIT REFUNDS	\$750.00
Expense Category Total:			\$750.00
Fund Total:			\$750.00
Total EXPENDITURES:			\$44,861.14

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_MERCHANTS BANK	9117284				\$108,888.47
		FARMERS_MERCHANTS BANK	9117292				\$16,112.61
		FARMERS_MERCHANTS BAK	9172004				\$689.59

Total CASH: **\$125,690.67**

Total Cash and Investments: **\$125,690.67**

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

\$1,000.00

TOTAL PAID TO LOCAL GOVERNMENTS

\$1,000.00

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$1,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AMBIA CIVIL TOWN

ID: 4-3-530

COUNTY: BENTON COUNTY

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

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AMBIA CIVIL TOWN

ID: 4-3-530

COUNTY: BENTON COUNTY

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

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: BENTON COUNTY
UNIT NAME: AMBIA CIVIL TOWN

ID: 4-3-530
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: AMBIA CIVIL TOWN

ID: 4-3-530

COUNTY: BENTON COUNTY

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

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------