

FEDERAL IDENTIFICATION NUMBER:
35-6263280

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

UNIT NAME:

BOSTON CIVIL TOWN

COUNTY:

WAYNE COUNTY

ID: 89-3-925

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

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

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: CAROLE ROBBINS

ADDRESS: P. O. BOX 50

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

TITLE: CLERK TREASURER

DATE SIGNED: _____

CITY: BOSTON, IN

EMAIL ADDRESS: MDR1941@AOL.COM

ZIP: 47320-0000

*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						
GENERAL	\$1,989.99	\$25,506.89	\$21,471.12	\$6,025.76	\$0.00	\$6,025.76
Total by Fund Type:	\$1,989.99	\$25,506.89	\$21,471.12	\$6,025.76	\$0.00	\$6,025.76
FUND TYPE: SPECIAL REVENUE						
DEDICATED FIRE FUND	\$1,223.17	\$0.00	\$0.00	\$1,223.17	\$0.00	\$1,223.17
LOCAL ROAD AND STREET	\$17,040.74	\$1,225.40	\$0.00	\$18,266.14	\$0.00	\$18,266.14
MOTOR VEHICLE HIGHWAY	\$22,680.15	\$4,691.78	\$1,710.76	\$25,661.17	\$0.00	\$25,661.17
RAINY DAY	\$1,148.44	\$596.47	\$0.00	\$1,744.91	\$0.00	\$1,744.91
Total by Fund Type:	\$42,092.50	\$6,513.65	\$1,710.76	\$46,895.39	\$0.00	\$46,895.39
FUND TYPE: CAPITAL PROJECTS						
CREDIT CAPITAL PROJECTS	\$31,719.83	\$6,953.00	\$18,830.83	\$19,842.00	\$0.00	\$19,842.00
CUMULATIVE CAPITAL IMPROVEMENT	\$22,714.28	\$518.25	\$6,000.00	\$17,232.53	\$0.00	\$17,232.53
Total by Fund Type:	\$54,434.11	\$7,471.25	\$24,830.83	\$37,074.53	\$0.00	\$37,074.53
Subtotal All Funds:	\$98,516.60	\$39,491.79	\$48,012.71	\$89,995.68	\$0.00	\$89,995.68
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$6,000.00				
Transfers Out				\$6,000.00		
Net Receipts and Disbursements		\$33,491.79		\$42,012.71		

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOSTON CIVIL TOWN

ID: 89-3-925

CASH UNITS ONLY

COUNTY: WAYNE 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						
WASTEWATER UTIL-BOND AND INTEREST	\$5,499.79	\$21,258.28	\$21,258.28	\$5,499.79	\$0.00	\$5,499.79
WASTEWATER UTILITY-OPERATING	\$74,518.17	\$43,793.18	\$15,069.26	\$103,242.09	\$0.00	\$103,242.09
Total by Fund Type:	\$80,017.96	\$65,051.46	\$36,327.54	\$108,741.88	\$0.00	\$108,741.88

Subtotal All Funds:	\$80,017.96	\$65,051.46	\$36,327.54	\$108,741.88	\$0.00	\$108,741.88
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$21,258.28				
Transfers Out			\$21,258.28			
Net Receipts and Disbursements		\$43,793.18	\$15,069.26			

UNIT NAME: BOSTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WAYNE COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$2,221.41
Total for: TAXES	\$2,221.41
ABC EXCISE TAX DISTRIBUTION	\$275.08
LIQUOR GALLONAGE TAX DISTRIBUTION	\$250.01
CIGARETTE TAX DISTR-GENERAL FUND	\$141.34
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$405.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$106.93
RIVERBOAT REVENUE SHARING	\$1,107.67
Total for: INTERGOVERNMENTAL	\$2,286.03
INTEREST EARNED	\$1,444.51
MISCELLANEOUS REVENUE-OTHER	\$13,554.94
Total for: MISCELLANEOUS	\$14,999.45
TRANSFER FROM CCI FUND	\$6,000.00
Total for: OTHER FINANCING SOURCES	\$6,000.00
TOTAL RECEIPTS FOR GENERAL	\$25,506.89
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$4,691.78
Total for: INTERGOVERNMENTAL	\$4,691.78
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$4,691.78
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,225.40
Total for: INTERGOVERNMENTAL	\$1,225.40
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$1,225.40
Fund: <u>RAINY DAY</u>	
CREDIT INTERGOVERNMENTAL	\$596.47
Total for: INTERGOVERNMENTAL	\$596.47
TOTAL RECEIPTS FOR RAINY DAY	\$596.47
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$518.25
Total for: INTERGOVERNMENTAL	\$518.25
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$518.25
Fund: <u>CREDIT CAPITAL PROJECTS</u>	
CREDIT INTERGOVERNMENTAL	\$6,953.00

UNIT NAME: BOSTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: WAYNE COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
Total for: INTERGOVERNMENTAL	\$6,953.00
TOTAL RECEIPTS FOR CREDIT CAPITAL PROJECTS	\$6,953.00
Total Receipts:	\$39,491.79

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

ID: 89-3-925 PAGE: 1

COUNTY: WAYNE COUNTY
UNIT NAME: BOSTON CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	OTHER SERVICES AND CHARGES	\$1,710.76
	TOTAL	\$1,710.76

Fund:	CUMULATIVE CAPITAL IMPROVEMENT	
	TRANSFER OF FUNDS	\$6,000.00
	TOTAL	\$6,000.00

Fund:	CEDIT CAPITAL PROJECTS	
	OTHER SERVICES AND CHARGES	\$18,830.83
	TOTAL	\$18,830.83

TOTAL DISBURSEMENTS:		\$26,541.59
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 89-3-925 PAGE: 1
COUNTY: WAYNE COUNTY
UNIT NAME: BOSTON CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$4,000.00
	SUPPLIES	\$294.09
	OTHER SERVICES AND CHARGES	\$6,906.05
	OTHER DISBURSEMENTS	\$10,270.98
	TOTAL	\$21,471.12
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$4,000.00
	SUPPLIES	\$294.09
	OTHER SERVICES AND CHARGES	\$6,906.05
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$10,270.98
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$21,471.12

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$43,791.03
	NO FUNCTION NEEDED	INTEREST EARNED	\$2.15
	Expense Category Total:		\$43,793.18
	Fund Total:		\$43,793.18
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$21,258.28
	Expense Category Total:		\$21,258.28
	Fund Total:		\$21,258.28
Total REVENUES:			\$65,051.46

EXPENDITURES

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$3,000.00
	GENERAL CATEGORIES	SUPPLIES AND EXPENSE	\$753.34
	GENERAL CATEGORIES	SLUDGE REMOVAL EXPENSE	\$9,108.00
	GENERAL CATEGORIES	PURCHASED POWER	\$627.47
	GENERAL CATEGORIES	MISCELLANEOUS	\$1,580.45
	Expense Category Total:		\$15,069.26
	Fund Total:		\$15,069.26
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$21,258.28
	Expense Category Total:		\$21,258.28
	Fund Total:		\$21,258.28
Total EXPENDITURES:			\$36,327.54

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>
		CHECKING	0033				\$6,484.60
		CHECKING	0094				\$25,262.12
		SAVINGS	7693				\$45,682.81
		SAVINGS	4185				\$60,233.84
		CD	31595				\$27,164.68
		CD	31594				\$10,913.59
		CD	31599				\$26,510.36

Total CASH: **\$202,252.00**

Total Cash and Investments: **\$202,252.00**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOSTON CIVIL TOWN
COUNTY: WAYNE COUNTY

ID: 89-3-925

PAGE: 1

FOR THE FISCAL YEAR ENDING 2010

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: BOSTON CIVIL TOWN

ID: 89-3-925

COUNTY: WAYNE 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: BOSTON CIVIL TOWN

ID: 89-3-925

COUNTY: WAYNE 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: WAYNE COUNTY
UNIT NAME: BOSTON CIVIL TOWN

ID: 89-3-925
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: BOSTON CIVIL TOWN

ID: 89-3-925

COUNTY: WAYNE COUNTY

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

PAGE: 1

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