

FEDERAL IDENTIFICATION NUMBER:
35-6000944

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

UNIT NAME:

TOWN OF AVILLA

COUNTY:

NOBLE COUNTY

ID: 57-3-808

(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: _____

PRINTED NAME OF OFFICIAL: NANCY FISCHER

ADDRESS: 108 SOUTH MAIN STREET

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

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: AVILLA

EMAIL ADDRESS: nfischer@townofavilla.com

ZIP: 46710-0000

*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	\$180,510.69	\$663,120.23	\$724,284.74	\$119,346.18	\$0.00	\$119,346.18
Total by Fund Type:	\$180,510.69	\$663,120.23	\$724,284.74	\$119,346.18	\$0.00	\$119,346.18
FUND TYPE: SPECIAL REVENUE						
502 DRUG FREE COMMUNITY	\$0.00	\$1,420.99	\$1,420.98	\$0.01	\$0.00	\$0.01
599 FEDERAL GRANTS #44	\$15,929.56	\$0.00	\$0.00	\$15,929.56	\$0.00	\$15,929.56
615 FEDERAL GRANTS #45	\$15,929.55	\$0.00	\$0.00	\$15,929.55	\$0.00	\$15,929.55
205 FIRE DONATION	\$1,337.00	\$33.15	\$0.00	\$1,370.15	\$0.00	\$1,370.15
233 LAW ENFORCEMENT CONTINUING ED	\$3,267.87	\$1,786.00	\$1,028.88	\$4,024.99	\$0.00	\$4,024.99
710 LEVY EXCESS	\$10,129.00	\$1,811.03	\$0.00	\$11,940.03	\$0.00	\$11,940.03
202 LOCAL ROAD AND STREET	\$2,082.92	\$9,492.59	\$5,363.99	\$6,211.52	\$0.00	\$6,211.52
201 MOTOR VEHICLE HIGHWAY	\$41,786.82	\$300,811.82	\$211,537.68	\$131,060.96	\$0.00	\$131,060.96
211 PARK DONATION	\$2,643.17	\$250.00	\$115.00	\$2,778.17	\$0.00	\$2,778.17
204 PARKS AND RECREATION	\$22,971.20	\$50,923.33	\$29,327.22	\$44,567.31	\$0.00	\$44,567.31
206 PARKS AND RECREATION OPERATING	\$1,250.00	\$0.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00
207 POLICE DONATION	\$1,315.39	\$12,270.00	\$7,673.72	\$5,911.67	\$0.00	\$5,911.67
104 RAINY DAY	\$4,067.80	\$33,379.15	\$10,091.58	\$27,355.37	\$0.00	\$27,355.37
Total by Fund Type:	\$122,710.28	\$412,178.06	\$266,559.05	\$268,329.29	\$0.00	\$268,329.29
FUND TYPE: DEBT SERVICE						
102 TAX INCREMENTAL FINANCING	\$703,635.82	\$437,563.76	\$280,101.06	\$861,098.52	\$0.00	\$861,098.52
Total by Fund Type:	\$703,635.82	\$437,563.76	\$280,101.06	\$861,098.52	\$0.00	\$861,098.52
FUND TYPE: CAPITAL PROJECTS						
103 CO ECONOMIC DEVELOPMENT INCOME TAX	\$466,781.81	\$110,616.04	\$39,050.00	\$538,347.85	\$0.00	\$538,347.85
401 CUMULATIVE CAPITAL IMPROVEMENT	\$13,755.16	\$5,999.41	\$0.00	\$19,754.57	\$0.00	\$19,754.57
403 CUMULATIVE FIRE	\$86,661.21	\$13,455.15	\$0.00	\$100,116.36	\$0.00	\$100,116.36
Total by Fund Type:	\$567,198.18	\$130,070.60	\$39,050.00	\$658,218.78	\$0.00	\$658,218.78

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF AVILLA

ID: 57-3-808

CASH UNITS ONLY

COUNTY: NOBLE 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						
FUND TYPE: AGENCY						
701 PAYROLL	\$17,623.73	\$697,483.23	\$698,097.54	\$17,009.42	\$0.00	\$17,009.42
Total by Fund Type:	\$17,623.73	\$697,483.23	\$698,097.54	\$17,009.42	\$0.00	\$17,009.42

Subtotal All Funds:	\$1,591,678.70	\$2,340,415.88	\$2,008,092.39	\$1,924,002.19	\$0.00	\$1,924,002.19
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$2,340,415.88	\$2,008,092.39

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> Section I	<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>
FUND TYPE: ENTERPRISE						
622 ELECTRIC UTILITY-BOND AND INTEREST	\$144,658.47	\$247,382.16	\$121,585.64	\$270,454.99	\$0.00	\$270,454.99
617 ELECTRIC UTILITY-CUSTOMER DEPOSIT	\$59,572.60	\$15,020.00	\$13,190.00	\$61,402.60	\$0.00	\$61,402.60
618 ELECTRIC UTILITY-DEPRECIATION/IMPROVE	\$346,370.11	\$506.25	\$0.00	\$346,876.36	\$0.00	\$346,876.36
616 ELECTRIC UTILITY-OPERATING	\$1,438,855.41	\$2,462,537.32	\$2,947,267.94	\$954,124.79	\$0.00	\$954,124.79
620 ELECTRIC UTILITY-OTHER #1	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
621 ELECTRIC UTILITY-OTHER #2	\$253,098.86	\$0.00	\$0.00	\$253,098.86	\$0.00	\$253,098.86
619 ELECTRIC UTILITY-OTHER #3	\$154,486.03	\$0.00	\$0.00	\$154,486.03	\$0.00	\$154,486.03
607 WASTEWATER UTIL-BOND AND INTEREST	\$438,000.58	\$510,724.64	\$291,154.66	\$657,570.56	\$0.00	\$657,570.56
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$10,857.19	\$1,860.00	\$1,360.00	\$11,357.19	\$0.00	\$11,357.19
606 WASTEWATER UTILITY-OPERATING	\$275,651.46	\$476,968.66	\$693,370.03	\$59,250.09	\$0.00	\$59,250.09
612 WASTEWATER UTILITY-OTHER #1	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
611 WASTEWATER UTILITY-OTHER #2	\$259,026.12	\$0.00	\$0.00	\$259,026.12	\$0.00	\$259,026.12
613 WASTEWATER UTILITY-OTHER #4	\$6,420.74	\$0.00	\$0.00	\$6,420.74	\$0.00	\$6,420.74
602 WATER UTILITY-BOND AND INTEREST	\$205,775.78	\$33,007.50	\$55,250.00	\$183,533.28	\$0.00	\$183,533.28
604 WATER UTILITY-CUSTOMER DEPOSIT	\$12,039.59	\$1,860.00	\$1,455.00	\$12,444.59	\$0.00	\$12,444.59
605 WATER UTILITY-IMPROVEMENT	\$270,071.70	\$0.00	\$71,901.23	\$198,170.47	\$0.00	\$198,170.47
601 WATER UTILITY-OPERATING	\$96,455.42	\$225,041.97	\$277,518.69	\$43,978.70	\$0.00	\$43,978.70
600 WATER UTILITY-OTHER #1	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
603 WATER UTILITY-OTHER #2	\$74,834.78	\$0.00	\$0.00	\$74,834.78	\$0.00	\$74,834.78
Total by Fund Type:	\$4,046,274.84	\$3,974,908.50	\$4,474,053.19	\$3,547,130.15	\$0.00	\$3,547,130.15

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF AVILLA

ID: 57-3-808

CASH UNITS ONLY

COUNTY: NOBLE 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>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$4,046,274.84	\$3,974,908.50	\$4,474,053.19	\$3,547,130.15	\$0.00	\$3,547,130.15
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$792,852.10				
Transfers Out			\$581,614.30			
Net Receipts and Disbursements		\$3,182,056.40	\$3,892,438.89			

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: TOWN OF AVILLA

COUNTY: NOBLE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$219,802.61
101122000	OTHER TAXES	\$15,485.86
	Total for: TAXES	\$235,288.47
101221000	BUILDING AND PLANNING PERMITS	\$5,525.76
	Total for: LICENSES AND PERMITS	\$5,525.76
101351000	ABC EXCISE TAX DISTRIBUTION	\$1,687.15
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$2,569.73
101353000	CIGARETTE TAX DISTR-GENERAL FUND	\$1,636.21
101126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,825.00
101125000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$420.85
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$344,513.82
101124000	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$32,089.07
101354000	RIVERBOAT REVENUE SHARING	\$12,822.71
	Total for: INTERGOVERNMENTAL	\$398,564.54
101426000	FIRE PROTECTION CONTRACTS	\$15,000.00
101640000	CONTRACTUAL SERVICES	\$1,878.05
	Total for: CHARGES FOR SERVICES	\$16,878.05
101425000	COURT RECEIPTS	\$1,582.43
	Total for: FINES, FORFEITURES, AND FEES	\$1,582.43
101418000	INTEREST EARNED	\$1,737.85
101900000	MISCELLANEOUS REVENUE-OTHER	\$843.13
101495000	MISCELLANEOUS REVENUE-OTHER	\$2,700.00
	Total for: MISCELLANEOUS	\$5,280.98
	TOTAL RECEIPTS FOR 101 GENERAL	\$663,120.23
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$223,666.46
201300000	OTHER TAXES	\$9,272.15
	Total for: TAXES	\$232,938.61
201350000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$48,692.83
201425000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$1,929.34
201450000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$2,747.70
201126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,619.00
201127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$241.81
201128000	WHEEL TAX INTERGOVERNMENTAL	\$1,266.93
201201000	WHEEL TAX INTERGOVERNMENTAL	\$9,637.75
	Total for: INTERGOVERNMENTAL	\$66,135.36
201418000	INTEREST EARNED	\$1,737.85
	Total for: MISCELLANEOUS	\$1,737.85

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: TOWN OF AVILLA
COUNTY: NOBLE COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$300,811.82
Fund: <u>202 LOCAL ROAD AND STREET</u>	
202420000 LOCAL ROAD AND STREET DISTRIBUTION	\$9,492.59
Total for: INTERGOVERNMENTAL	\$9,492.59
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$9,492.59
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>	
233422000 GUN PERMITS	\$1,250.00
Total for: LICENSES AND PERMITS	\$1,250.00
233100000 COUNTY RECORDER	\$199.00
233421000 ACCIDENT REPORT COPIES	\$252.00
233427000 POLICE REPORTS	\$65.00
Total for: CHARGES FOR SERVICES	\$516.00
233499000 MISCELLANEOUS REVENUE-OTHER	\$20.00
Total for: MISCELLANEOUS	\$20.00
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED	\$1,786.00
Fund: <u>502 DRUG FREE COMMUNITY</u>	
502100000 STATE GRANTS-OTHER	\$1,420.99
Total for: INTERGOVERNMENTAL	\$1,420.99
TOTAL RECEIPTS FOR 502 DRUG FREE COMMUNITY	\$1,420.99
Fund: <u>204 PARKS AND RECREATION</u>	
204110000 GENERAL PROPERTY TAXES	\$43,362.98
204122000 OTHER TAXES	\$1,797.62
Total for: TAXES	\$45,160.60
204126000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$314.00
204127000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$30.42
Total for: INTERGOVERNMENTAL	\$344.42
204499000 PARK RECEIPTS	\$28.31
Total for: CHARGES FOR SERVICES	\$28.31
204475000 RENTAL OF PROPERTY	\$520.00
204476000 RENTAL OF PROPERTY	\$4,870.00
Total for: MISCELLANEOUS	\$5,390.00
TOTAL RECEIPTS FOR 204 PARKS AND RECREATION	\$50,923.33
Fund: <u>205 FIRE DONATION</u>	
205100000 CONTRIBUTIONS AND DONATIONS	\$33.15
Total for: MISCELLANEOUS	\$33.15

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: TOWN OF AVILLA

COUNTY: NOBLE COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 205 FIRE DONATION	\$33.15
Fund: <u>211 PARK DONATION</u>	
211100000 CONTRIBUTIONS AND DONATIONS	\$250.00
Total for: MISCELLANEOUS	\$250.00
TOTAL RECEIPTS FOR 211 PARK DONATION	\$250.00
Fund: <u>104 RAINY DAY</u>	
104100000 OTHER TAXES	\$33,379.15
Total for: TAXES	\$33,379.15
TOTAL RECEIPTS FOR 104 RAINY DAY	\$33,379.15
Fund: <u>710 LEVY EXCESS</u>	
710352000 GENERAL PROPERTY TAXES	\$1,811.03
Total for: TAXES	\$1,811.03
TOTAL RECEIPTS FOR 710 LEVY EXCESS	\$1,811.03
Fund: <u>207 POLICE DONATION</u>	
207900000 STATE GRANTS-PUBLIC SAFETY	\$4,500.00
Total for: INTERGOVERNMENTAL	\$4,500.00
207510000 CONTRIBUTIONS AND DONATIONS	\$7,770.00
Total for: MISCELLANEOUS	\$7,770.00
TOTAL RECEIPTS FOR 207 POLICE DONATION	\$12,270.00
Fund: <u>102 TAX INCREMENTAL FINANCING</u>	
102100000 OTHER TAXES	\$437,563.76
Total for: TAXES	\$437,563.76
TOTAL RECEIPTS FOR 102 TAX INCREMENTAL FINANCING	\$437,563.76
Fund: <u>403 CUMULATIVE FIRE</u>	
403200000 GENERAL PROPERTY TAXES	\$7,231.15
403110000 GENERAL PROPERTY TAXES	\$5,570.39
403300000 OTHER TAXES	\$530.69
Total for: TAXES	\$13,332.23
403100000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$93.00
403127000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$29.92
Total for: INTERGOVERNMENTAL	\$122.92
TOTAL RECEIPTS FOR 403 CUMULATIVE FIRE	\$13,455.15
Fund: <u>103 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: TOWN OF AVILLA

COUNTY: NOBLE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>103 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
103100000	CEDIT INTERGOVERNMENTAL	\$81,566.04
	Total for: INTERGOVERNMENTAL	\$81,566.04
103320000	INTEREST EARNED	\$29,050.00
	Total for: MISCELLANEOUS	\$29,050.00
	TOTAL RECEIPTS FOR 103 CO ECONOMIC DEVELOPMENT INCOME TAX	\$110,616.04
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354000	CIGARETTE TAX DISTR-CCI FUND	\$5,999.41
	Total for: INTERGOVERNMENTAL	\$5,999.41
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$5,999.41
Fund:	<u>701 PAYROLL</u>	
701100000	MISCELLANEOUS REVENUE-OTHER	\$610,342.28
701922000	MISCELLANEOUS REVENUE-OTHER	\$87,140.95
	Total for: MISCELLANEOUS	\$697,483.23
	TOTAL RECEIPTS FOR 701 PAYROLL	\$697,483.23
	Total Receipts:	\$2,340,415.88

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

ID: 57-3-808 PAGE: 1
 COUNTY: NOBLE COUNTY
 UNIT NAME: TOWN OF AVILLA

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$96,165.20
	SUPPLIES		\$11,624.99
	OTHER SERVICES AND CHARGES		\$103,747.49
	TOTAL		\$211,537.68
Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$5,363.99
	TOTAL		\$5,363.99
Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$469.95
	OTHER SERVICES AND CHARGES		\$558.93
	TOTAL		\$1,028.88
Fund:	502 DRUG FREE COMMUNITY		
	OTHER SERVICES AND CHARGES		\$1,420.98
	TOTAL		\$1,420.98
Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$9,424.31
	SUPPLIES		\$4,384.43
	OTHER SERVICES AND CHARGES		\$13,664.94
	CAPITAL OUTLAY		\$1,853.54
	TOTAL		\$29,327.22
Fund:	211 PARK DONATION		
	SUPPLIES		\$115.00
	TOTAL		\$115.00
Fund:	104 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$10,091.58
	TOTAL		\$10,091.58
Fund:	207 POLICE DONATION		
	SUPPLIES		\$4,500.00
	EQUIPMENT AND CAPITAL IMPROVEMENTS		\$3,173.72
	TOTAL		\$7,673.72
Fund:	102 TAX INCREMENTAL FINANCING		
	OTHER SERVICES AND CHARGES		\$280,101.06
	TOTAL		\$280,101.06
Fund:	103 CO ECONOMIC DEVELOPMENT INCOME TAX		
	OTHER SERVICES AND CHARGES		\$39,050.00
	TOTAL		\$39,050.00
Fund:	701 PAYROLL		
	PERSONAL SERVICES		\$639,316.45
	BENEFITS		\$58,781.09

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

ID: 57-3-808 PAGE: 2

COUNTY: NOBLE COUNTY

UNIT NAME: TOWN OF AVILLA

TOTAL

\$698,097.54

TOTAL DISBURSEMENTS:

\$1,283,807.65

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

ID: 57-3-808 PAGE: 1
COUNTY: NOBLE COUNTY
UNIT NAME: TOWN OF AVILLA

Fund:	101 GENERAL	
Dept:	CLERK TREASURER	
	PERSONAL SERVICES	\$137,044.20
	SUPPLIES	\$9,360.37
	OTHER SERVICES AND CHARGES	\$85,206.76
	CAPITAL OUTLAY	\$7,123.29
	OTHER DISBURSEMENTS	\$1,823.42
TOTAL		\$240,558.04
Dept:	FIRE DEPARTMENT	
	PERSONAL SERVICES	\$47,615.93
	SUPPLIES	\$20,741.85
	OTHER SERVICES AND CHARGES	\$18,706.78
TOTAL		\$87,064.56
Dept:	POLICE DEPARTMENT	
	PERSONAL SERVICES	\$330,894.95
	SUPPLIES	\$31,672.05
	OTHER SERVICES AND CHARGES	\$34,095.14
TOTAL		\$396,662.14
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$515,555.08
	SUPPLIES	\$61,774.27
	OTHER SERVICES AND CHARGES	\$138,008.68
	CAPITAL OUTLAY	\$7,123.29
	OTHER DISBURSEMENTS	\$1,823.42
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
TOTAL GENERAL		\$724,284.74

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER UTILITY OPERATING	NO FUNCTION NEEDED	601344000 METERED-OTHER WT/UTILITY CUSTOMER RECEIPTS	\$202,952.47
	NO FUNCTION NEEDED	601471000 OTHER REVENUE WT/WATER TAP _ INSPECTION FEE	\$500.00
	NO FUNCTION NEEDED	601474000 OTHER REVENUE WT/OTHER WATER REVENUE (MISC)	\$19,851.70
	NO FUNCTION NEEDED	601419000 TRANSFER OF FUNDS-OTHER WT/INTREST INCOME - OPERATING	\$1,737.80
	Expense Category Total:		\$225,041.97
	Fund Total:		\$225,041.97
602 WATER UTILITY-BOND AND INTEREST WATER UTL BOND _INTERE	NO FUNCTION NEEDED	602490000 TRANSFER PER BOND ORDINANCE WT/BOND _INTREST TRANSFER FROM TIF	\$19,500.00
	NO FUNCTION NEEDED	602419000 TRANSFER OF FUNDS-OTHER WT/BOND _INTEREST TRANSFER	\$13,507.50
	Expense Category Total:		\$33,007.50
	Fund Total:		\$33,007.50
604 WATER UTILITY-CUSTOMER DEPOSIT WATER UTL METER DEPOSIT	NO FUNCTION NEEDED	604445000 MISCELLANEOUS REVENUE-OTHER WT/WATER/METER DEPOSITS	\$1,860.00
	Expense Category Total:		\$1,860.00
	Fund Total:		\$1,860.00
606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY O	NO FUNCTION NEEDED	606345000 METERED-OTHER SE/UTILITY CUSTOMER RECEIPTS	\$468,481.67
	NO FUNCTION NEEDED	606461000 SEWAGE FEE SE/TAP _INSPECTION FEES	\$1,000.00
	NO FUNCTION NEEDED	606463000 OTHER REVENUE SE/OTHER OPERATING REVENUE (MISC)	\$1,596.80
	NO FUNCTION NEEDED	606418000 INTEREST EARNED SE/INTREST INCOME - OPERATING	\$5,890.19
	Expense Category Total:		\$476,968.66
	Fund Total:		\$476,968.66
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE UTL SINKING	NO FUNCTION NEEDED	607212000 TRANSFER PER BOND ORDINANCE SE/SEWER SINKING PER BOND ORD FROM TIF	\$190,000.00
	NO FUNCTION NEEDED	607419000 TRANSFER OF FUNDS-OTHER SE/SEWER BOND _INT TRANSFER	\$320,724.64
	Expense Category Total:		\$510,724.64
	Fund Total:		\$510,724.64

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

Fund Name	Expense Category	Account Title	Amount
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWAGE UTL CUST DEPOSITS	NO FUNCTION NEEDED	609445000 MISCELLANEOUS REVENUE-OTHER SE/CUSTOMER METER DEPOSITS	\$1,860.00
	Expense Category Total:		\$1,860.00
	Fund Total:		\$1,860.00
616 ELECTRIC UTILITY-OPERATING ELECTRIC OPERATING	NO FUNCTION NEEDED	616500000 STATE GRANTS-CAPITAL LT/ENERGY ASSISTANCE MONEY FROM CANI	\$1,619.58
	NO FUNCTION NEEDED	616346000 METERED-OTHER LT/UTILITY CUSTOMER RECEIPTS	\$2,404,925.83
	NO FUNCTION NEEDED	616100000 MISC. SERVICE REVENUES LT/OTHER ELECTRIC REVENUE (MISC)	\$54,254.16
	NO FUNCTION NEEDED	616900000 INTEREST EARNED LT/INTREST INCOME - OPERATING	\$1,737.75
	Expense Category Total:		\$2,462,537.32
	Fund Total:		\$2,462,537.32
622 ELECTRIC UTILITY-BOND AND INTEREST ELECTRIC B	NO FUNCTION NEEDED	622419000 TRANSFER OF FUNDS-OTHER LT/BOND INTREST - TRANSFERS	\$247,382.16
	Expense Category Total:		\$247,382.16
	Fund Total:		\$247,382.16
618 ELECTRIC UTILITY-DEPREC/IMPROVE ELECTRIC DEPRECIATION	NO FUNCTION NEEDED	618341000 MISCELLANEOUS REVENUE-OTHER LT/DEPRECIATION FUND RETURN RECEIPTS	\$506.25
	Expense Category Total:		\$506.25
	Fund Total:		\$506.25
617 ELECTRIC UTILITY-CUSTOMER DEPOSIT ELECTRIC METER DEPOSIT	NO FUNCTION NEEDED	617445000 MISCELLANEOUS REVENUE-OTHER LT/ELECT/METER DEPOSITS	\$15,020.00
	Expense Category Total:		\$15,020.00
	Fund Total:		\$15,020.00
Total REVENUES:			\$3,974,908.50

EXPENDITURES

601 WATER UTILITY-OPERATING WATER UTILITY OPERATING	NO FUNCTION NEEDED	601001601000 SALARIES AND WAGES-EMPLOYEES WT/SALARIES _WAGES - EMPLOYEES	\$39,060.65
	NO FUNCTION NEEDED	601001603000 SALARIES AND WAGES-OFFICERS, DIRECTORS WT/SALARIES _WAGES - OFFICIALS _ DIR	\$32,063.70
	NO FUNCTION NEEDED	601001642000 EMPLOYEE PENSIONS AND BENEFITS WT/EMPLOYEE'S FICA TAX _MEDICARE	\$5,415.17

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

601 WATER UTILITY-OPERATING WATER UTILITY OPERATING	NO FUNCTION NEEDED	TAX	
	NO FUNCTION NEEDED	601001604000 EMPLOYEE PENSIONS AND BENEFITS WT/PERF	\$4,625.80
	NO FUNCTION NEEDED	601001371000 EMPLOYEE PENSIONS AND BENEFITS WT/EMPLOYEE UNIFORM RENTAL	\$1,082.53
	NO FUNCTION NEEDED	601001581000 OFFICE SUPPLIES WT/OFFICE SUPPLIES	\$6,411.41
	NO FUNCTION NEEDED	601001352000 SUPPLIES AND EXPENSE WT/UTILITIES FOR TOWN LT-WT-SE	\$24,789.01
	NO FUNCTION NEEDED	601001615000 PURCHASED POWER WT/POWER PURCHASED	\$1,302.40
	NO FUNCTION NEEDED	601001618000 CHEMICALS WT/CHEMICALS	\$854.87
	NO FUNCTION NEEDED	601001620000 MATERIALS AND SUPPLIES WT/MATERIALS _SUPPLIES	\$45,898.42
	NO FUNCTION NEEDED	601001220000 MATERIALS AND SUPPLIES WT/GAS, GARAGE, MOTOR	\$2,828.62
	NO FUNCTION NEEDED	601001616000 PURCHASED GAS WT/GAS HEAT FOR WT PLANT	\$1,457.30
	NO FUNCTION NEEDED	601001630000 CONTRACTUAL SERVICES-OTHER WT/CONTRACTUAL SERVICES	\$5,000.00
	NO FUNCTION NEEDED	601001682000 CONTRACTUAL SERVICES-OTHER WT/OUTSIDE SERVICES EMPLOYED	\$23,614.41
	NO FUNCTION NEEDED	601001655000 INSURANCE-VEHICLE WT/INSURANCE	\$10,003.25
	NO FUNCTION NEEDED	601001645000 INSURANCE-GENERAL LIABILITY WT/EMPLOYEES HEALTH INSURANCE	\$33,950.11
	NO FUNCTION NEEDED	601001643000 INSURANCE-WORKMANS COMP WT/UNEMPLOYMENT INSURANCE	\$760.25
	NO FUNCTION NEEDED	601001644000 INSURANCE-OTHER WT/EMPLOYEES DISABILITY INSURANCE	\$139.51
	NO FUNCTION NEEDED	601001587000 TAXES WT/SALES TAX PAYABLE	\$11,390.57
	NO FUNCTION NEEDED	601001641000 PAYMENT IN LIEU OF TAXES WT/UTILITY RECEIPTS TAX RETURN	\$845.77
	NO FUNCTION NEEDED	601001675000 MISCELLANEOUS WT/MISC EXPENSE (OPERATING)	\$12,517.44
	NO FUNCTION NEEDED	601001746000 TRANSFER OF FUNDS-OTHER WT/BOND _INT MONTHLY TRANSFER	\$13,507.50
			\$277,518.69
			\$277,518.69
602 WATER UTILITY-BOND AND INTEREST WATER UTL BOND _INTERE	NO FUNCTION NEEDED	602001394000 INTEREST PAID ON BONDS AND LOANS WT/B_I BOND PYMT	\$55,250.00
			\$55,250.00
			\$55,250.00

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

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-CUSTOMER DEPOSIT WATER NO FUNCTION NEEDED UTL METER DEPOSIT		604001600000 GUARANTEED DEPOSIT REFUNDS	\$961.90
		WT/CUSTOMER METER DEPOSIT-REFUNDED	
	NO FUNCTION NEEDED	604001601000 OTHER DISBURSEMENTS	\$493.10
		WT/CUSTOMER METER DEPOSITS - APPLIED	
	Expense Category Total:		\$1,455.00
	Fund Total:		\$1,455.00
605 WATER UTILITY-IMPROVEMENT WATER IMPROVEMENT	NO FUNCTION NEEDED	605001755000 OTHER DISBURSEMENTS WT/WT IMP DISBURSEMENTS	\$71,901.23
	Expense Category Total:		\$71,901.23
	Fund Total:		\$71,901.23
606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY O	NO FUNCTION NEEDED	606001701000 ACCOUNTING AND COLLECTION LABOR SE/OPERATING LABOR-COLLECTION SYSTEM	\$34,418.09
	NO FUNCTION NEEDED	606001705000 SALARIES AND WAGES-OFFICERS, DIRECTORS SE/OFFICE _COUNCIL SALARIES - GENERAL	\$31,856.86
	NO FUNCTION NEEDED	606001707000 SALARIES AND WAGES-OFFICERS, DIRECTORS SE/OTHER - GENERAL	\$19,383.05
	NO FUNCTION NEEDED	606001710000 EMPLOYEE PENSIONS AND BENEFITS SE/PERF	\$4,362.02
	NO FUNCTION NEEDED	606001720000 EMPLOYEE PENSIONS AND BENEFITS SE/EMPLOYEES' FICA TAX _MEDICARE TAX	\$5,070.51
	NO FUNCTION NEEDED	606001371000 EMPLOYEE PENSIONS AND BENEFITS SE/EMPLOYEE CLOTHING RENTAL	\$1,082.54
	NO FUNCTION NEEDED	606001712000 PURCHASED WATER SE/WATER PURCHASED	\$73.50
	NO FUNCTION NEEDED	606001706000 SUPPLIES AND EXPENSE SE/OFFICE SUPPLIES - GENERAL	\$6,924.61
	NO FUNCTION NEEDED	606001352000 SUPPLIES AND EXPENSE SE/UTILITIES FOR TOWN LT-WT-SE	\$50,415.16
	NO FUNCTION NEEDED	606001716000 SLUDGE REMOVAL EXPENSE SE/SLUDGE REMOVAL	\$6,290.85
	NO FUNCTION NEEDED	606001713000 FUEL FOR POWER PRODUCTION SE/GAS HEAT	\$473.43
	NO FUNCTION NEEDED	606001715000 CHEMICALS SE/CHEMICALS FOR SEWER PLANT	\$9,798.12
	NO FUNCTION NEEDED	606001702000 MATERIALS AND SUPPLIES SE/MATERIALS _SUPPLIES-COLLECTION SYM	\$102,518.84
	NO FUNCTION NEEDED	606001220000 PURCHASED GAS SE/GAS,GARAGE,MOTOR	\$2,828.69
	NO FUNCTION NEEDED	606001704000 REPAIRS SE/REPAIRS-PLANT	\$1,300.00

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY O	NO FUNCTION NEEDED	606001711000 CONTRACTUAL SERVICES-OTHER SE/OUTSIDE SERVICES EMPLOYED	\$54,190.39
	NO FUNCTION NEEDED	606001708000 INSURANCE-VEHICLE SE/INSURANCE	\$11,604.19
	NO FUNCTION NEEDED	606001760000 INSURANCE-GENERAL LIABILITY SE/EMPLOYEE HEALTH INSURANCE	\$29,176.15
	NO FUNCTION NEEDED	606001709000 INSURANCE-WORKMANS COMP SE/UNEMPLOYMENT INSURANCE	\$742.41
	NO FUNCTION NEEDED	606001751000 INSURANCE-OTHER SE/EMPLOYEES' DISABILITY INSURANCE	\$135.98
	NO FUNCTION NEEDED	606001618000 TRANSFER OF FUNDS-OTHER SE/SEWER BOND _INTREST TRANSFER	\$320,724.64
	Expense Category Total:		\$693,370.03
	Fund Total:		\$693,370.03
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE UTL SINKING	NO FUNCTION NEEDED	607001803000 INTEREST PAID ON BONDS AND LOANS SE/SINKING-2000 BONDS PAID	\$161,769.26
	NO FUNCTION NEEDED	607001806000 INTEREST PAID ON BONDS AND LOANS SE/SINKING - INTEREST PAID ON 206 BONDS	\$81,385.40
	NO FUNCTION NEEDED	607001807000 INTEREST PAID ON BONDS AND LOANS SEWAGE UTL SINKING 2006 BONDS	\$48,000.00
	Expense Category Total:		\$291,154.66
	Fund Total:		\$291,154.66
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWAGE UTL CUST DEPOSITS	NO FUNCTION NEEDED	609001750000 REFUNDS SE/CUSTOMER DEPOSITS REFUNDED	\$673.72
	NO FUNCTION NEEDED	609001751000 REFUNDS SE/CUSTOMER DEPOSITS APPLIED	\$686.28
	Expense Category Total:		\$1,360.00
	Fund Total:		\$1,360.00
616 ELECTRIC UTILITY-OPERATING ELECTRIC OPERATING	NO FUNCTION NEEDED	616001530000 SUPERVISION AND LABOR LT/EMPLOYEE ELETRIC SUPERVISION/WAGES	\$46,224.21
	NO FUNCTION NEEDED	616001531000 SALARIES AND WAGES-EMPLOYEES LT/EMPLOYEE ELECTRIC ADMIN/GEN	\$38,585.50
	NO FUNCTION NEEDED	616001584000 EMPLOYEE PENSIONS AND BENEFITS LT/PERF	\$5,697.22
	NO FUNCTION NEEDED	616001586000 EMPLOYEE PENSIONS AND BENEFITS LT/EMPLOYEES' FICA TAX _MEDICARE	\$6,487.66
	NO FUNCTION NEEDED	616001371000 EMPLOYEE PENSIONS AND BENEFITS LT/EMPLOYEE CLOTHING RENTAL	\$1,082.59
	NO FUNCTION NEEDED	616001581000 OFFICE SUPPLIES LT/OFFICE	\$7,315.29

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF AVILLA
COUNTY: NOBLE COUNTY

ID: 57-3-808

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

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Fund Name	Expense Category	Account Title	Amount
617 ELECTRIC UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	617001594000 GUARANTEED DEPOSIT REFUNDS	\$7,555.44
ELECTRIC METER DEPOSIT		LT/ELECTRIC CUSTOMER DEPOSITS APPLIED	
Expense Category Total:			\$13,190.00
Fund Total:			\$13,190.00
Total EXPENDITURES:			\$4,474,053.19

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF AVILLA

ID: 57-3-808

COUNTY: NOBLE COUNTY

PAGE: 1

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

<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>
							\$0.00
Total Cash and Investments:							\$0.00

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: TOWN OF AVILLA

ID: 57-3-808

COUNTY: NOBLE 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: TOWN OF AVILLA

ID: 57-3-808

COUNTY: NOBLE 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: NOBLE COUNTY
UNIT NAME: TOWN OF AVILLA

ID: 57-3-808
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: TOWN OF AVILLA

ID: 57-3-808

COUNTY: NOBLE COUNTY

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

<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>
35-6000944							\$0.00