

FEDERAL IDENTIFICATION NUMBER:  
35-1738992

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

UNIT NAME:  
MOUNT AYR CIVIL TOWN

COUNTY:  
NEWTON COUNTY

ID: 56-3-806  
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC  
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
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- PART 7 - INTERGOVERNMENTAL EXPENDITURES
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- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- 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: DUDLEY VAUGHN

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

ADDRESS: 101 E RENSSELAER STREET  
P. O. BOX 216

CITY: MOUNT AYR

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 394-2460

ZIP: 47964-0216

\*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 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$6,300.51	\$16,736.16	\$18,841.25	\$4,195.42	\$0.00	\$4,195.42
<b>Total by Fund Type:</b>	<b>\$6,300.51</b>	<b>\$16,736.16</b>	<b>\$18,841.25</b>	<b>\$4,195.42</b>	<b>\$0.00</b>	<b>\$4,195.42</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
LOCAL ROAD AND STREET	\$3,481.51	\$832.47	\$589.55	\$3,724.43	\$0.00	\$3,724.43
MOTOR VEHICLE HIGHWAY	\$7,370.11	\$3,975.20	\$6,766.56	\$4,578.75	\$0.00	\$4,578.75
POSTAL FUND	\$28,200.00	\$4,800.00	\$0.00	\$33,000.00	\$0.00	\$33,000.00
RAINY DAY	\$0.00	\$278.95	\$0.00	\$278.95	\$0.00	\$278.95
<b>Total by Fund Type:</b>	<b>\$39,051.62</b>	<b>\$9,886.62</b>	<b>\$7,356.11</b>	<b>\$41,582.13</b>	<b>\$0.00</b>	<b>\$41,582.13</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
BUILDING	\$297,253.00	\$199,289.32	\$202,418.23	\$294,124.09	\$100,000.00	\$394,124.09
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$10,490.06	\$478.05	\$0.00	\$10,968.11	\$0.00	\$10,968.11
<b>Total by Fund Type:</b>	<b>\$307,743.06</b>	<b>\$199,767.37</b>	<b>\$202,418.23</b>	<b>\$305,092.20</b>	<b>\$100,000.00</b>	<b>\$405,092.20</b>
<b>FUND TYPE: AGENCY</b>						
CITY AND TOWN COURT COSTS	\$2,818.02	\$0.00	\$0.00	\$2,818.02	\$0.00	\$2,818.02
<b>Total by Fund Type:</b>	<b>\$2,818.02</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,818.02</b>	<b>\$0.00</b>	<b>\$2,818.02</b>
<b>Subtotal All Funds:</b>	<b>\$355,913.21</b>	<b>\$226,390.15</b>	<b>\$228,615.59</b>	<b>\$353,687.77</b>	<b>\$100,000.00</b>	<b>\$453,687.77</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$100,000.00
Transfers In	\$278.95	
Transfers Out		\$278.95
<b>Net Receipts and Disbursements</b>	<b>\$226,111.20</b>	<b>\$128,336.64</b>

**CASH AND INVESTMENTS ON PART 4 ARE 100000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MOUNT AYR CIVIL TOWN

ID: 56-3-806

**CASH UNITS ONLY**

COUNTY: NEWTON COUNTY

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

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
<b>Section I</b>						
<b>FUND TYPE:</b>						
		\$0.00	\$0.00			\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>

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**Subtotal All Funds:** **\$0.00**      **\$0.00**      **\$0.00**      **\$0.00**

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
<b>Net Receipts and Disbursements</b>	<b>\$0.00</b>	<b>\$0.00</b>

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

UNIT NAME: MOUNT AYR CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$11,589.08
<b>Total for: TAXES</b>	<b>\$11,589.08</b>
ABC EXCISE TAX DISTRIBUTION	\$297.51
CIGARETTE TAX DISTR-GENERAL FUND	\$130.37
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$944.11
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$2,529.95
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$323.00
RIVERBOAT REVENUE SHARING	\$922.14
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,147.08</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$16,736.16</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$3,975.20
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,975.20</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$3,975.20</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$832.47
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$832.47</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$832.47</b>
Fund: <u>RAINY DAY</u>	
TRANSFER OF FUNDS-OTHER	\$278.95
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$278.95</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$278.95</b>
Fund: <u>POSTAL FUND</u>	
RENTAL OF PROPERTY	\$4,800.00
<b>Total for: MISCELLANEOUS</b>	<b>\$4,800.00</b>
<b>TOTAL RECEIPTS FOR POSTAL FUND</b>	<b>\$4,800.00</b>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$478.05
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$478.05</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$478.05</b>
Fund: <u>BUILDING</u>	
INTEREST EARNED	\$6,595.82

UNIT NAME: MOUNT AYR CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: NEWTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>BUILDING</u>	
RENTAL OF PROPERTY	\$2,146.47
OTHER CONTRIBUTIONS	\$180,547.03
MISCELLANEOUS REVENUE-OTHER	\$10,000.00
<b>Total for: MISCELLANEOUS</b>	<b>\$199,289.32</b>
<b>TOTAL RECEIPTS FOR BUILDING</b>	<b>\$199,289.32</b>
<b>Total Receipts:</b>	<b>\$226,390.15</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3A- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 56-3-806 PAGE: 1

COUNTY: NEWTON COUNTY  
UNIT NAME: MOUNT AYR CIVIL TOWN

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Fund:	MOTOR VEHICLE HIGHWAY		
	OTHER SERVICES AND CHARGES		\$6,766.56
	<b>TOTAL</b>		<b>\$6,766.56</b>

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Fund:	LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$589.55
	<b>TOTAL</b>		<b>\$589.55</b>

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Fund:	BUILDING		
	CAPITAL OUTLAY		\$102,418.23
	PURCHASE OF INVESTMENTS		\$100,000.00
	<b>TOTAL</b>		<b>\$202,418.23</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$209,774.34</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 56-3-806 PAGE: 1  
COUNTY: NEWTON COUNTY  
UNIT NAME: MOUNT AYR CIVIL TOWN

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Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$2,473.33
SUPPLIES	\$961.21
OTHER SERVICES AND CHARGES	\$15,092.76
OTHER DISBURSEMENTS	\$35.00
TRANSFER OF FUNDS	\$278.95

**TOTAL** **\$18,841.25**

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BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$2,473.33
SUPPLIES	\$961.21
OTHER SERVICES AND CHARGES	\$15,092.76
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$35.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

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**TOTAL GENERAL** **\$18,841.25**

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: MOUNT AYR CIVIL TOWN  
COUNTY: NEWTON COUNTY

ID: 56-3-806

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
Expense Category Total:			\$0.00
Fund Total:			\$0.00
			\$0.00

PART 5 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2008

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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>
		CHECKING	18988	\$0.00			\$353,687.77

**Total CASH:** **\$353,687.77**

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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>
01/01/2008	BUILDING	CERTIFICATE OF DEPOSIT	400040371	\$0.00	12/31/2009	1.00	\$100,000.00
01/01/2008	BUILDING	CERTIFICATE OF DEPOSIT	400040371	\$0.00	12/31/2009	1.00	\$0.00

**Total by Fund:** **\$100,000.00**

**Total INVESTMENTS:** **\$100,000.00**

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**Total Cash and Investments:** **\$453,687.77**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MOUNT AYR CIVIL TOWN  
COUNTY: NEWTON COUNTY

ID: 56-3-806

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FOR THE FISCAL YEAR ENDING 2008

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: MOUNT AYR CIVIL TOWN

ID: 56-3-806

COUNTY: NEWTON COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

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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: MOUNT AYR CIVIL TOWN

ID: 56-3-806

COUNTY: NEWTON COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

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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 2008

COUNTY: NEWTON COUNTY  
UNIT NAME: MOUNT AYR CIVIL TOWN

ID: 56-3-806  
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: MOUNT AYR CIVIL TOWN

ID: 56-3-806

COUNTY: NEWTON COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2008

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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>
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