

FEDERAL IDENTIFICATION NUMBER:  
1-0884051

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

UNIT NAME:  
MACY CIVIL TOWN

COUNTY:  
MIAMI COUNTY

ID: 52-3-786  
(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 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)
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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: PEGGY KERSCHNER

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

ADDRESS: PO BOX 56

CITY: MACY

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

EMAIL ADDRESS: PLK@RTCOL.COM

ZIP: 46951-0056

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$48,192.00	\$46,123.53	\$59,791.70	\$34,523.83	\$0.00	\$34,523.83
<b>Total by Fund Type:</b>	<b>\$48,192.00</b>	<b>\$46,123.53</b>	<b>\$59,791.70</b>	<b>\$34,523.83</b>	<b>\$0.00</b>	<b>\$34,523.83</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
CEDIT SPECIAL REVENUE	\$2,215.68	\$1,437.00	\$0.00	\$3,652.68	\$0.00	\$3,652.68
LEVY EXCESS	\$1,581.00	\$41.17	\$0.00	\$1,622.17	\$0.00	\$1,622.17
LOCAL ROAD AND STREET	\$17,238.06	\$1,174.32	\$610.50	\$17,801.88	\$0.00	\$17,801.88
MOTOR VEHICLE HIGHWAY	\$35,395.98	\$9,497.29	\$24,487.09	\$20,406.18	\$0.00	\$20,406.18
RAINY DAY	\$545.36	\$0.00	\$0.00	\$545.36	\$0.00	\$545.36
<b>Total by Fund Type:</b>	<b>\$56,976.08</b>	<b>\$12,149.78</b>	<b>\$25,097.59</b>	<b>\$44,028.27</b>	<b>\$0.00</b>	<b>\$44,028.27</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CUMULATIVE CAPITAL IMPROVEMENT	\$1,650.31	\$726.13	\$0.00	\$2,376.44	\$0.00	\$2,376.44
SEWER BOND (PROCEEDS)	\$0.00	\$125,000.00	\$125,000.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$1,650.31</b>	<b>\$125,726.13</b>	<b>\$125,000.00</b>	<b>\$2,376.44</b>	<b>\$0.00</b>	<b>\$2,376.44</b>
<b>Subtotal All Funds:</b>	<b>\$106,818.39</b>	<b>\$183,999.44</b>	<b>\$209,889.29</b>	<b>\$80,928.54</b>	<b>\$0.00</b>	<b>\$80,928.54</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
<b>Net Receipts and Disbursements</b>		<b>\$183,999.44</b>	<b>\$209,889.29</b>			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MACY CIVIL TOWN

ID: 52-3-786

**CASH UNITS ONLY**

COUNTY: MIAMI COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

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<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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
WASTEWATER	\$0.00	\$465,957.42	\$0.00	\$465,957.42	\$0.00	\$465,957.42
UTILITY-CONSTRUCTION						
WASTEWATER UTILITY-OTHER #1	\$0.00	\$364.80	\$0.00	\$364.80	\$0.00	\$364.80
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$466,322.22</b>	<b>\$0.00</b>	<b>\$466,322.22</b>	<b>\$0.00</b>	<b>\$466,322.22</b>

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<b>Subtotal All Funds:</b>	<b>\$0.00</b>	<b>\$466,322.22</b>	<b>\$0.00</b>	<b>\$466,322.22</b>	<b>\$0.00</b>	<b>\$466,322.22</b>
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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	\$466,322.22	\$0.00

UNIT NAME: MACY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: MIAMI COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
OTHER TAXES	\$17,300.71
<b>Total for: TAXES</b>	<b>\$17,300.71</b>
ABC EXCISE TAX DISTRIBUTION	\$261.10
CIGARETTE TAX DISTR-GENERAL FUND	\$95.03
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$23.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$1,722.48
LOIT PUBLIC SAFETY	\$2,993.04
RIVERBOAT REVENUE SHARING	\$1,551.99
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,646.64</b>
OTHER FINANCING SOURCES	\$22,176.18
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$22,176.18</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$46,123.53</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$9,497.29
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,497.29</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$9,497.29</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,174.32
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,174.32</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$1,174.32</b>
Fund: <u>CEDIT SPECIAL REVENUE</u>	
CEDIT INTERGOVERNMENTAL	\$1,437.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,437.00</b>
<b>TOTAL RECEIPTS FOR CEDIT SPECIAL REVENUE</b>	<b>\$1,437.00</b>
Fund: <u>LEVY EXCESS</u>	
OTHER TAXES	\$41.17
<b>Total for: TAXES</b>	<b>\$41.17</b>
<b>TOTAL RECEIPTS FOR LEVY EXCESS</b>	<b>\$41.17</b>
Fund: <u>SEWER BOND (PROCEEDS)</u>	
OTHER FINANCING SOURCES	\$125,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$125,000.00</b>
<b>TOTAL RECEIPTS FOR SEWER BOND (PROCEEDS)</b>	<b>\$125,000.00</b>

UNIT NAME: MACY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: MIAMI COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$726.13
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$726.13</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT</b>	<b>\$726.13</b>
<b>Total Receipts:</b>	<b>\$183,999.44</b>

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

ID: 52-3-786 PAGE: 1

COUNTY: MIAMI COUNTY

UNIT NAME: MACY CIVIL TOWN

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Fund:	MOTOR VEHICLE HIGHWAY	
	OTHER DISBURSEMENTS	\$24,487.09
	<b>TOTAL</b>	<b>\$24,487.09</b>

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Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$610.50
	<b>TOTAL</b>	<b>\$610.50</b>

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Fund:	SEWER BOND (PROCEEDS)	
	OTHER DISBURSEMENTS	\$125,000.00
	<b>TOTAL</b>	<b>\$125,000.00</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$150,097.59</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

ID: 52-3-786 PAGE: 1  
COUNTY: MIAMI COUNTY  
UNIT NAME: MACY CIVIL TOWN

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Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	OTHER DISBURSEMENTS	\$59,791.70
	<b>TOTAL</b>	<b>\$59,791.70</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$0.00
	SUPPLIES	\$0.00
	OTHER SERVICES AND CHARGES	\$0.00
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$59,791.70
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$59,791.70</b>

<b>REVENUES</b>			
<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS FEDERAL RURAL DEVELOPMENT GRANT	\$465,957.42
Expense Category Total:			\$465,957.42
Fund Total:			\$465,957.42
WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	SEWAGE FEE	\$364.80
Expense Category Total:			\$364.80
Fund Total:			\$364.80
<b>Total REVENUES:</b>			<b>\$466,322.22</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MACY CIVIL TOWN

ID: 52-3-786

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

COUNTY: MIAMI COUNTY

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

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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MACY CIVIL TOWN  
COUNTY: MIAMI COUNTY

ID: 52-3-786

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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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MACY CIVIL TOWN

ID: 52-3-786

COUNTY: MIAMI COUNTY

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

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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: MACY CIVIL TOWN

ID: 52-3-786

COUNTY: MIAMI COUNTY

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

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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: MIAMI COUNTY  
UNIT NAME: MACY CIVIL TOWN

ID: 52-3-786  
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: MACY CIVIL TOWN

ID: 52-3-786

COUNTY: MIAMI COUNTY

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

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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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