

FEDERAL IDENTIFICATION NUMBER:  
35-1837885

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

UNIT NAME:

MODOC CIVIL TOWN

COUNTY:

RANDOLPH COUNTY

ID: 68-3-850

(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)
- 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: EVA FARMER

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

ADDRESS: P. O. BOX 118

CITY: MODOC

EMAIL ADDRESS: JEFARMER9@AOL.COM

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

(765) 853-5507

ZIP: 47358-0000

\*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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MODOC CIVIL TOWN

ID: 68-3-850

**CASH UNITS ONLY**

COUNTY: RANDOLPH COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN 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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
GENERAL	\$2,867.85	\$50,394.93	\$42,042.56	\$11,220.22	\$0.00	\$11,220.22
<b>Total by Fund Type:</b>	<b>\$2,867.85</b>	<b>\$50,394.93</b>	<b>\$42,042.56</b>	<b>\$11,220.22</b>	<b>\$0.00</b>	<b>\$11,220.22</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
ECONOMIC DEVELOPMENT-OTHER	\$49,608.21	\$52,000.00	\$36,544.75	\$65,063.46	\$0.00	\$65,063.46
LAW ENFORCEMENT CONTINUING ED	\$0.00	\$36.00	\$0.00	\$36.00	\$0.00	\$36.00
LOCAL ROAD AND STREET	\$13,595.19	\$945.43	\$0.00	\$14,540.62	\$0.00	\$14,540.62
MOTOR VEHICLE HIGHWAY	\$15,768.63	\$7,599.02	\$14,174.14	\$9,193.51	\$0.00	\$9,193.51
RAINY DAY	\$6,197.79	\$441.99	\$0.00	\$6,639.78	\$0.00	\$6,639.78
RIVERBOAT	\$8,495.72	\$1,408.06	\$0.00	\$9,903.78	\$0.00	\$9,903.78
<b>Total by Fund Type:</b>	<b>\$93,665.54</b>	<b>\$62,430.50</b>	<b>\$50,718.89</b>	<b>\$105,377.15</b>	<b>\$0.00</b>	<b>\$105,377.15</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
COUNTY ECONOMIC DEVELOPMENT INCOME	\$920.55	\$2,671.08	\$0.00	\$3,591.63	\$0.00	\$3,591.63
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$6,813.45	\$658.79	\$0.00	\$7,472.24	\$0.00	\$7,472.24
<b>Total by Fund Type:</b>	<b>\$7,734.00</b>	<b>\$3,329.87</b>	<b>\$0.00</b>	<b>\$11,063.87</b>	<b>\$0.00</b>	<b>\$11,063.87</b>
<b>Subtotal All Funds:</b>	<b>\$104,267.39</b>	<b>\$116,155.30</b>	<b>\$92,761.45</b>	<b>\$127,661.24</b>	<b>\$0.00</b>	<b>\$127,661.24</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>\$116,155.30</b>	<b>\$92,761.45</b>			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MODOC CIVIL TOWN

ID: 68-3-850

**CASH UNITS ONLY**

COUNTY: RANDOLPH 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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
WASTEWATER	\$49,864.75	\$94,356.87	\$144,221.62	\$0.00	\$0.00	\$0.00
UTILITY-CONSTRUCTION						
WASTEWATER UTILITY-OPERATING	\$9,694.55	\$96,407.25	\$85,112.02	\$20,989.78	\$0.00	\$20,989.78
<b>Total by Fund Type:</b>	<b>\$59,559.30</b>	<b>\$190,764.12</b>	<b>\$229,333.64</b>	<b>\$20,989.78</b>	<b>\$0.00</b>	<b>\$20,989.78</b>

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<b>Subtotal All Funds:</b>	<b>\$59,559.30</b>	<b>\$190,764.12</b>	<b>\$229,333.64</b>	<b>\$20,989.78</b>	<b>\$0.00</b>	<b>\$20,989.78</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		\$190,764.12	\$229,333.64			

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: MODOC CIVIL TOWN

COUNTY: RANDOLPH COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$31,980.61
GENERAL PROPERTY TAXES	\$0.00
<b>Total for: TAXES</b>	<b>\$31,980.61</b>
ABC EXCISE TAX DISTRIBUTION	\$349.68
CIGARETTE TAX DISTR-GENERAL FUND	\$179.67
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,715.80
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$114.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$7,280.38
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$1,558.24
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$14,197.77</b>
INTEREST EARNED	\$13.01
CABLE TV FRANCHISE	\$1,357.20
MISCELLANEOUS REVENUE-OTHER	\$2,733.26
<b>Total for: MISCELLANEOUS</b>	<b>\$4,103.47</b>
REFUNDS-OTHER	\$113.08
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$113.08</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$50,394.93</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
WHEEL TAX INTERGOVERNMENTAL	\$1,758.81
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,758.81</b>
OTHER FINANCING SOURCES	\$5,840.21
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$5,840.21</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$7,599.02</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$945.43
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$945.43</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$945.43</b>
Fund: <u>LAW ENFORCEMENT CONTINUING ED</u>	
COURT COSTS	\$36.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$36.00</b>
<b>TOTAL RECEIPTS FOR LAW ENFORCEMENT CONTINUING ED</b>	<b>\$36.00</b>
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$1,408.06
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,408.06</b>

UNIT NAME: MODOC CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: RANDOLPH COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR RIVERBOAT</b>	<b>\$1,408.06</b>
Fund: <u>RAINY DAY</u>	
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$260.79
CREDIT INTERGOVERNMENTAL	\$181.20
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$441.99</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$441.99</b>
Fund: <u>ECONOMIC DEVELOPMENT-OTHER</u>	
CREDIT INTERGOVERNMENTAL	\$10,000.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$10,000.00</b>
MISCELLANEOUS REVENUE-OTHER	\$42,000.00
MISCELLANEOUS REVENUE-OTHER	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$42,000.00</b>
TRANSFER OF FUNDS-OTHER	\$0.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR ECONOMIC DEVELOPMENT-OTHER</b>	<b>\$52,000.00</b>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$658.79
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$658.79</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$658.79</b>
Fund: <u>COUNTY ECONOMIC DEVELOPMENT INCOME</u>	
CREDIT INTERGOVERNMENTAL	\$2,671.08
CREDIT INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,671.08</b>
<b>TOTAL RECEIPTS FOR COUNTY ECONOMIC DEVELOPMENT INCOME</b>	<b>\$2,671.08</b>
<b>Total Receipts:</b>	<b>\$116,155.30</b>

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

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COUNTY: RANDOLPH COUNTY

UNIT NAME: MODOC CIVIL TOWN

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Fund:	MOTOR VEHICLE HIGHWAY	
	SUPPLIES	\$5,074.58
	OTHER SERVICES AND CHARGES	\$5,246.73
	OTHER DISBURSEMENTS	\$3,852.83
	<b>TOTAL</b>	<b>\$14,174.14</b>

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Fund:	ECONOMIC DEVELOPMENT-OTHER	
	SUPPLIES	\$5,187.88
	OTHER DISBURSEMENTS	\$31,356.87
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL</b>	<b>\$36,544.75</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$50,718.89</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

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COUNTY: RANDOLPH COUNTY  
UNIT NAME: MODOC CIVIL TOWN

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Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$13,160.64
	SUPPLIES	\$573.24
	OTHER SERVICES AND CHARGES	\$28,131.68
	OTHER DISBURSEMENTS	\$177.00
	<b>TOTAL</b>	<b>\$42,042.56</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$13,160.64
	SUPPLIES	\$573.24
	OTHER SERVICES AND CHARGES	\$28,131.68
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$177.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$42,042.56</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$75,490.19
WASTEWATER UTILITY=OPERATING			
	NO FUNCTION NEEDED	METERED-COMMERICAL	\$20,917.06
			<b>\$96,407.25</b>
			<b>\$96,407.25</b>
WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS RURAL DEVELOPMENT	\$63,000.00
WASTEWATER UTILITY-CONSTRUCTION			
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$31,356.87
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$0.00
			<b>\$94,356.87</b>
			<b>\$94,356.87</b>
			<b>\$190,764.12</b>

**EXPENDITURES**

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	ACCOUNTING AND COLLECTION LABOR	\$0.00
WASTEWATER UTILITY=OPERATING			
	GENERAL CATEGORIES	PURCHASED POWER	\$11,751.99
	GENERAL CATEGORIES	FUEL FOR POWER PRODUCTION	\$213.75
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-PROFESSIONAL	\$41,525.71
	GENERAL CATEGORIES	INSURANCE-OTHER	\$5,362.00
	GENERAL CATEGORIES	MISCELLANEOUS	\$6,128.58
	GENERAL CATEGORIES	MISCELLANEOUS	\$0.00
			<b>\$64,982.03</b>
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$0.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$20,129.99
			<b>\$20,129.99</b>
			<b>\$85,112.02</b>
WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	EQUIPMENT	\$46,885.00
WASTEWATER UTILITY-CONSTRUCTION			
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER RURAL DEVELOPMENT	\$0.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$97,336.62
			<b>\$144,221.62</b>
			<b>\$144,221.62</b>
			<b>\$229,333.64</b>

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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>
		ONB GENERAL CHECKING	8000135				\$127,661.24
		ONB GENERAL CHECKING	107155786				\$20,989.78

**Total CASH:** **\$148,651.02**

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**Total Cash and Investments:** **\$148,651.02**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: MODOC CIVIL TOWN  
COUNTY: RANDOLPH COUNTY

ID: 68-3-850

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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: MODOC CIVIL TOWN

ID: 68-3-850

COUNTY: RANDOLPH 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: MODOC CIVIL TOWN

ID: 68-3-850

COUNTY: RANDOLPH COUNTY

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

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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 2010

COUNTY: RANDOLPH COUNTY  
UNIT NAME: MODOC CIVIL TOWN

ID: 68-3-850  
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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: MODOC CIVIL TOWN

ID: 68-3-850

COUNTY: RANDOLPH COUNTY

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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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