

FEDERAL IDENTIFICATION NUMBER:
35-6001139

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

UNIT NAME:
NEW RICHMOND CIVIL TOWN

COUNTY:
MONTGOMERY COUNTY

ID: 54-3-959
(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
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- 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: _____

PRINTED NAME OF OFFICIAL: KATHY SERING

ADDRESS: PO BOX 210

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 339-4507

TITLE: CLERK/TREASURER

DATE SIGNED: _____

CITY: NEW RICHMOND

ZIP: 47967-0000

*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 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>
Section I						
FUND TYPE: GENERAL						
206 COMMUNITY ROOM	\$234.00	\$625.00	\$350.00	\$509.00	\$0.00	\$509.00
401 CUM CAP IMP- CIG TAX	\$0.00	\$538.62	\$0.00	\$538.62	\$0.00	\$538.62
101 GENERAL	\$5,035.31	\$124,973.77	\$106,251.51	\$23,757.57	\$0.00	\$23,757.57
205 LAGOON REPAIR DONATION FUND	\$409.45	\$0.00	\$0.00	\$409.45	\$0.00	\$409.45
710 LEVY EXCESS FUND	\$3,270.00	\$0.00	\$2,529.00	\$741.00	\$0.00	\$741.00
233 LOCAL LAW ENF	\$1,240.83	\$455.05	\$0.00	\$1,695.88	\$0.00	\$1,695.88
202 LOCAL ROAD _STREETS	\$3,775.86	\$1,742.57	\$298.24	\$5,220.19	\$0.00	\$5,220.19
201 MVH	\$42,376.47	\$10,588.89	\$41,192.15	\$11,773.21	\$0.00	\$11,773.21
204 PARK _RECREATION	\$4,700.40	\$0.00	\$546.00	\$4,154.40	\$0.00	\$4,154.40
Total by Fund Type:	\$61,042.32	\$138,923.90	\$151,166.90	\$48,799.32	\$0.00	\$48,799.32
<hr/>						
Subtotal All Funds:	\$61,042.32	\$138,923.90	\$151,166.90	\$48,799.32	\$0.00	\$48,799.32

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements		\$138,923.90	\$151,166.90

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

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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>
Section I						
FUND TYPE: ENTERPRISE						
604 METER DEPOSIT	\$9,068.75	\$2,319.75	\$1,832.27	\$9,556.23	\$0.00	\$9,556.23
606 SEWAGE UTILITY OPERATING	\$8,910.07	\$93,833.51	\$87,904.97	\$14,838.61	\$0.00	\$14,838.61
202 SEWER DEBT RESERVE	\$7,183.76	\$10,115.68	\$0.00	\$17,299.44	\$0.00	\$17,299.44
607 SEWER OPERATING SINKING FUND	\$3,142.08	\$4,279.15	\$0.00	\$7,421.23	\$0.00	\$7,421.23
602 WATER DEBT RESERVE	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
601 WATER UTILITY OPERATIONG	\$17,543.26	\$168,333.36	\$156,242.85	\$29,633.77	\$0.00	\$29,633.77
Total by Fund Type:	\$45,847.92	\$288,881.45	\$245,980.09	\$88,749.28	\$0.00	\$88,749.28

Subtotal All Funds:	\$45,847.92	\$288,881.45	\$245,980.09	\$88,749.28	\$0.00	\$88,749.28
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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	\$288,881.45	\$245,980.09

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

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
31100	GENERAL PROPERTY TAXES	\$86,199.35
	Total for: TAXES	\$86,199.35
33502	ABC EXCISE TAX DISTRIBUTION	\$706.34
33503	CIGARETTE TAX DISTR-GENERAL FUND	\$905.88
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,766.46
31205	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$19,167.96
31207	WHEEL TAX INTERGOVERNMENTAL	\$3,219.09
33710	RIVERBOAT REVENUE SHARING	\$2,189.30
	Total for: INTERGOVERNMENTAL	\$28,955.03
32104	RENTAL OF PROPERTY (RECREATION)	\$325.00
	Total for: CHARGES FOR SERVICES	\$325.00
36100	INTEREST EARNED	\$1,298.02
39199	OTHER CONTRIBUTIONS	\$2,531.50
39907	MISCELLANEOUS REVENUE-OTHER	\$3,864.87
	Total for: MISCELLANEOUS	\$7,694.39
39202	SALE OF CAPITAL ASSETS	\$1,800.00
	Total for: OTHER FINANCING SOURCES	\$1,800.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$124,973.77
Fund:	<u>202 LOCAL ROAD STREETS</u>	
33508	LOCAL ROAD AND STREET DISTRIBUTION	\$1,742.57
	Total for: INTERGOVERNMENTAL	\$1,742.57
	TOTAL RECEIPTS FOR 202 LOCAL ROAD _STREETS	\$1,742.57
Fund:	<u>201 MVH</u>	
33507	INTERGOVERNMENTAL REVENUE, OTHER	\$10,588.89
	Total for: INTERGOVERNMENTAL	\$10,588.89
	TOTAL RECEIPTS FOR 201 MVH	\$10,588.89
Fund:	<u>233 LOCAL LAW ENF</u>	
32208	GUN PERMITS	\$455.05
	Total for: LICENSES AND PERMITS	\$455.05
	TOTAL RECEIPTS FOR 233 LOCAL LAW ENF	\$455.05
Fund:	<u>206 COMMUNITY ROOM</u>	
32104	RENTAL OF PROPERTY	\$625.00
	Total for: MISCELLANEOUS	\$625.00
	TOTAL RECEIPTS FOR 206 COMMUNITY ROOM	\$625.00

UNIT NAME: NEW RICHMOND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>401 CUM CAP IMP- CIG TAX</u>	
33504	CIGARETTE TAX DISTR-CCI FUND	\$538.62
	Total for: INTERGOVERNMENTAL	\$538.62
	TOTAL RECEIPTS FOR 401 CUM CAP IMP- CIG TAX	\$538.62
	Total Receipts:	\$138,923.90

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

ID: 54-3-959 PAGE: 1
COUNTY: MONTGOMERY COUNTY
UNIT NAME: NEW RICHMOND CIVIL TOWN

Fund:	710 LEVY EXCESS FUND		
	OTHER DISBURSEMENTS		\$2,529.00
	TOTAL		\$2,529.00

Fund:	202 LOCAL ROAD _STREETS		
	SUPPLIES		\$298.24
	TOTAL		\$298.24

Fund:	201 MVH		
	PERSONAL SERVICES		\$12,204.00
	SUPPLIES		\$20,700.32
	OTHER SERVICES AND CHARGES		\$750.00
	OTHER DISBURSEMENTS		\$7,537.83
	TOTAL		\$41,192.15

Fund:	204 PARK _RECREATION		
	SUPPLIES		\$546.00
	TOTAL		\$546.00

Fund:	206 COMMUNITY ROOM		
	OTHER DISBURSEMENTS		\$350.00
	TOTAL		\$350.00

TOTAL DISBURSEMENTS:			\$44,915.39
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 54-3-959 PAGE: 1
COUNTY: MONTGOMERY COUNTY
UNIT NAME: NEW RICHMOND CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$23,086.73
SUPPLIES	\$4,143.93
OTHER SERVICES AND CHARGES	\$50,420.20
CAPITAL OUTLAY	\$28,322.65
OTHER DISBURSEMENTS	\$278.00

TOTAL **\$106,251.51**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$23,086.73
SUPPLIES	\$4,143.93
OTHER SERVICES AND CHARGES	\$50,420.20
CAPITAL OUTLAY	\$28,322.65
OTHER DISBURSEMENTS	\$278.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$106,251.51**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
606 SEWAGE UTILITY OPERATING	NO FUNCTION NEEDED	PENALTIES	\$28.95
	NO FUNCTION NEEDED	34401 SEWAGE FEE	\$93,437.11
	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$367.45
	Fund Total:		\$93,833.51
202 SEWER DEBT RESERVE	NO FUNCTION NEEDED	6202 INTEREST EARNED	\$24.74
	NO FUNCTION NEEDED	6202 INTERDEPARTMENTAL RENTS	\$10,090.94
	Fund Total:		\$10,115.68
607 SEWER OPERATING SINKING FUND	NO FUNCTION NEEDED	6281 INTERDEPARTMENTAL RENTS	\$4,279.15
	Fund Total:		\$4,279.15
601 WATER UTILITY OPERATIONG	NO FUNCTION NEEDED	6503 UTILITY COLLECTIONS	\$155,931.70
	NO FUNCTION NEEDED	6503 INTEREST EARNED	\$12,401.66
	Fund Total:		\$168,333.36
604 METER DEPOSIT	NO FUNCTION NEEDED	6509 METERED-RESIDENTIAL	\$2,252.18
	NO FUNCTION NEEDED	6509 INTEREST EARNED	\$67.57
	Fund Total:		\$2,319.75
602 WATER DEBT RESERVE	NO FUNCTION NEEDED	6580 INTERDEPARTMENTAL RENTS	\$10,000.00
	Fund Total:		\$10,000.00
Total REVENUES:			\$288,881.45

EXPENDITURES

606 SEWAGE UTILITY OPERATING	GENERAL CATEGORIES	6201 PURCHASED POWER	\$1,804.05
	GENERAL CATEGORIES	6201 MATERIALS AND SUPPLIES	\$3,968.56
	GENERAL CATEGORIES	6201 REPAIRS	\$3,081.18
	GENERAL CATEGORIES	6201 MISCELLANEOUS	\$3,087.53
	Expense Category Total:		\$11,941.32
	ADMINISTRATION AND GENERAL	6201 ADMINISTRATIVE AND GENERAL SALARIES	\$12,081.15
	ADMINISTRATION AND GENERAL	6201 EMPLOYEE PENSIONS AND BENEFITS	\$4,525.69
	Expense Category Total:		\$16,606.84
	NO FUNCTION NEEDED	6201 BONDS RETIRED (PRINCIPAL ONLY)	\$35,218.75
	NO FUNCTION NEEDED	6201 INTEREST PAID ON BONDS AND LOANS	\$11,000.00
	NO FUNCTION NEEDED	6201 OTHER DISBURSEMENTS	\$3,108.69
	NO FUNCTION NEEDED	6201 OTHER DISBURSEMENTS	\$10,029.37
	Expense Category Total:		\$59,356.81
	Fund Total:		\$87,904.97

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY OPERATIONS	WATER TREATMENT EXPENSE-OPERATIONS	6503 PURCHASED WASTEWATER TREATMENT	\$93,141.24
	WATER TREATMENT EXPENSE-OPERATIONS	6503 MATERIALS AND SUPPLIES	\$12,766.69
	WATER TREATMENT EXPENSE-OPERATIONS	6503 MAINTENANCE	\$64.00
	WATER TREATMENT EXPENSE-OPERATIONS	6503 REPAIRS	\$11,137.50
	WATER TREATMENT EXPENSE-OPERATIONS	6503 BAD DEBT EXPENSE	\$570.51
	WATER TREATMENT EXPENSE-OPERATIONS	6503 TAXES	\$3,404.30
	WATER TREATMENT EXPENSE-OPERATIONS	6503 MISCELLANEOUS	\$13,073.75
	Expense Category Total:		\$134,157.99
	WATER TREATMENT EXPENSE-MAINT	6503 MISCELLANEOUS	\$1,595.04
	Expense Category Total:		\$1,595.04
	GENERAL CATEGORIES	6503 PURCHASED POWER	\$1,170.68
	GENERAL CATEGORIES	6503 CHEMICALS	\$2,638.20
	GENERAL CATEGORIES	6503 TAXES	\$1,337.53
	Expense Category Total:		\$5,146.41
	ADMINISTRATION AND GENERAL	6503 SALARIES AND WAGES-EMPLOYEES	\$10,110.94
	ADMINISTRATION AND GENERAL	6503 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$484.70
	ADMINISTRATION AND GENERAL	6503 EMPLOYEE PENSIONS AND BENEFITS	\$4,747.77
	Expense Category Total:		\$15,343.41
	Fund Total:		\$156,242.85
604 METER DEPOSIT	NO FUNCTION NEEDED	6509 REFUNDS	\$1,832.27
	Expense Category Total:		\$1,832.27
	Fund Total:		\$1,832.27
Total EXPENDITURES:			\$245,980.09

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW RICHMOND CIVIL TOWN
COUNTY: MONTGOMERY COUNTY

ID: 54-3-959

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

PAGE: 1

<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 2008

PART 6 - INDEBTEDNESS

	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$818,934.27
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$35,218.75
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$783,715.52
INTEREST PAID DURING 2008 (FULL YEAR)	\$11,000.00

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: NEW RICHMOND CIVIL TOWN

ID: 54-3-959

COUNTY: MONTGOMERY COUNTY

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

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: NEW RICHMOND CIVIL TOWN

ID: 54-3-959

COUNTY: MONTGOMERY COUNTY

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

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 2008

COUNTY: MONTGOMERY COUNTY
UNIT NAME: NEW RICHMOND CIVIL TOWN

ID: 54-3-959
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: NEW RICHMOND CIVIL TOWN

ID: 54-3-959

COUNTY: MONTGOMERY COUNTY

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

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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