

FEDERAL IDENTIFICATION NUMBER:
35-1756469

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

UNIT NAME:
NEW POINT CIVIL TOWN

COUNTY:
DECATUR COUNTY

ID: 16-3-582
(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 2009

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- 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: VIOLA MINNING DATE SIGNED: _____
ADDRESS: P.O. BOX 163 CITY: NEW POINT
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: NONE
ZIP: 47263-0000

*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: NEW POINT CIVIL TOWN

ID: 16-3-582

CASH UNITS ONLY

COUNTY: DECATUR COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$60.21	\$46,845.88	\$37,757.35	\$9,148.74	\$0.00	\$9,148.74
Total by Fund Type:	\$60.21	\$46,845.88	\$37,757.35	\$9,148.74	\$0.00	\$9,148.74
FUND TYPE: SPECIAL REVENUE						
COMMUNITY BUILDING/CENTER	\$18,693.82	\$35,446.63	\$37,238.17	\$16,902.28	\$0.00	\$16,902.28
MOTOR VEHICLE HIGHWAY	\$7,417.25	\$20,052.98	\$19,519.37	\$7,950.86	\$0.00	\$7,950.86
Total by Fund Type:	\$26,111.07	\$55,499.61	\$56,757.54	\$24,853.14	\$0.00	\$24,853.14
Subtotal All Funds:	\$26,171.28	\$102,345.49	\$94,514.89	\$34,001.88	\$0.00	\$34,001.88

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements		\$102,345.49	\$94,514.89

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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
WASTEWATER UTIL-BOND AND INTEREST	\$75,133.37	\$20,332.83	\$10,440.00	\$85,026.20	\$0.00	\$85,026.20
WASTEWATER UTILITY-OPERATING	\$50,257.86	\$140,975.03	\$146,002.13	\$45,230.76	\$0.00	\$45,230.76
Total by Fund Type:	\$125,391.23	\$161,307.86	\$156,442.13	\$130,256.96	\$0.00	\$130,256.96

Subtotal All Funds:	\$125,391.23	\$161,307.86	\$156,442.13	\$130,256.96	\$0.00	\$130,256.96
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Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$11,714.00		
Transfers Out			\$11,714.00
Net Receipts and Disbursements	\$149,593.86	\$144,728.13	

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

UNIT NAME: NEW POINT CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DECATUR COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$35,894.72
Total for: TAXES	\$35,894.72
GUN PERMITS	\$30.00
Total for: LICENSES AND PERMITS	\$30.00
ABC EXCISE TAX DISTRIBUTION	\$826.57
CIGARETTE TAX DISTR-GENERAL FUND	\$242.52
CIGARETTE TAX DISTR-CCI FUND	\$889.24
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$1,311.75
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$5,341.66
CREDIT INTERGOVERNMENTAL	\$1,974.97
Total for: INTERGOVERNMENTAL	\$10,586.71
COURT COSTS	\$157.89
Total for: FINES, FORFEITURES, AND FEES	\$157.89
INTEREST EARNED	\$51.22
CONTRIBUTIONS AND DONATIONS	\$75.00
Total for: MISCELLANEOUS	\$126.22
REFUNDS-OTHER	\$50.34
Total for: OTHER FINANCING SOURCES	\$50.34
TOTAL RECEIPTS FOR GENERAL	\$46,845.88
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$7,712.59
LOCAL ROAD AND STREET DISTRIBUTION	\$1,659.58
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,033.26
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,157.00
WHEEL TAX INTERGOVERNMENTAL	\$2,622.51
RIVERBOAT REVENUE SHARING	\$1,814.83
INTERGOVERNMENTAL REVENUE, OTHER	\$53.21
Total for: INTERGOVERNMENTAL	\$20,052.98
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$20,052.98
Fund: <u>COMMUNITY BUILDING/CENTER</u>	
INTEREST EARNED	\$97.26
RENTAL OF PROPERTY	\$3,150.00
CONTRIBUTIONS AND DONATIONS	\$50.00
MISCELLANEOUS REVENUE-OTHER	\$18,424.50
MISCELLANEOUS REVENUE-OTHER	\$11,166.87
MISCELLANEOUS REVENUE-OTHER	\$1,500.00
MISCELLANEOUS REVENUE-OTHER	\$1,058.00

UNIT NAME: NEW POINT CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DECATUR COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>COMMUNITY BUILDING/CENTER</u>	
Total for: MISCELLANEOUS	\$35,446.63
TOTAL RECEIPTS FOR COMMUNITY BUILDING/CENTER	\$35,446.63
Total Receipts:	\$102,345.49

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 16-3-582 PAGE: 1
COUNTY: DECATUR COUNTY
UNIT NAME: NEW POINT CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$138.52
	SUPPLIES	\$2,940.12
	OTHER SERVICES AND CHARGES	\$16,440.73
	TOTAL	\$19,519.37

Fund:	COMMUNITY BUILDING/CENTER	
	SUPPLIES	\$3,799.98
	OTHER SERVICES AND CHARGES	\$6,897.27
	OTHER DISBURSEMENTS	\$26,540.92
	TOTAL	\$37,238.17

TOTAL DISBURSEMENTS:		\$56,757.54
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 16-3-582 PAGE: 1
COUNTY: DECATUR COUNTY
UNIT NAME: NEW POINT CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$23,160.94
	SUPPLIES	\$765.98
	OTHER SERVICES AND CHARGES	\$13,830.43
	TOTAL	\$37,757.35

BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$23,160.94
SUPPLIES	\$765.98
OTHER SERVICES AND CHARGES	\$13,830.43
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00
TOTAL GENERAL	\$37,757.35

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$104,000.82
	NO FUNCTION NEEDED	METERED-COMMERICAL COMMERCIAL	\$36,974.21
		WASTEWATER REVENUE	
	Expense Category Total:		\$140,975.03
	Fund Total:		\$140,975.03
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$396.99
	NO FUNCTION NEEDED		\$8,221.84
	NO FUNCTION NEEDED		\$11,714.00
	Expense Category Total:		\$20,332.83
	Fund Total:		\$20,332.83
Total REVENUES:			\$161,307.86

EXPENDITURES

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$11,477.56
	GENERAL CATEGORIES		\$14,524.64
	GENERAL CATEGORIES		\$75,342.47
	GENERAL CATEGORIES		\$7,445.34
	GENERAL CATEGORIES		\$964.55
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER CONTRACTUAL	\$6,082.11
		SERVICES_REPAIRS	
	GENERAL CATEGORIES		\$2,628.01
	GENERAL CATEGORIES		\$9,201.00
	GENERAL CATEGORIES	TAXES EMPLOYEE TAXES	\$6,545.05
	GENERAL CATEGORIES		\$77.40
	Expense Category Total:		\$134,288.13
	Expense Category Total:		\$11,714.00
	Fund Total:		\$146,002.13
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$3,000.00
	NO FUNCTION NEEDED		\$7,440.00
	Expense Category Total:		\$10,440.00
	Fund Total:		\$10,440.00
Total EXPENDITURES:			\$156,442.13

CASH

<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>
		TOWN OF NEW POINT	XXXX053				\$17,099.60
		NEWPOINT SEWAGE OPERATING	XXXXX3308				\$45,230.76
		NEW POINT BOND _INTEREST	XXXX255				\$85,026.20
		NEW POINT COMM. BLDG.	XXXXXXXX8809				\$16,902.28

Total CASH: **\$164,258.84**

Total Cash and Investments: **\$164,258.84**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW POINT CIVIL TOWN
COUNTY: DECATUR COUNTY

ID: 16-3-582

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW POINT CIVIL TOWN

ID: 16-3-582

COUNTY: DECATUR COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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 POINT CIVIL TOWN

ID: 16-3-582

COUNTY: DECATUR COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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 2009

COUNTY: DECATUR COUNTY
UNIT NAME: NEW POINT CIVIL TOWN

ID: 16-3-582
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 POINT CIVIL TOWN

ID: 16-3-582

COUNTY: DECATUR COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

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>
	NEW POINT VOLUNTEER FIRE DEPT	P.O. BOX 91 NEW PONT, IN 47263	DECATUR COUNTY	GARY WOLFORD, FIRE CHIEF	812-663-9554	FIRE PROTECTION CONTRACT	\$4,000.00