

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 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: 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 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: GENERAL</b>						
GENERAL	\$17,099.60	\$55,091.55	\$56,182.45	\$16,008.70	\$0.00	\$16,008.70
<b>Total by Fund Type:</b>	<b>\$17,099.60</b>	<b>\$55,091.55</b>	<b>\$56,182.45</b>	<b>\$16,008.70</b>	<b>\$0.00</b>	<b>\$16,008.70</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
COMMUNITY BUILDING/CENTER	\$16,902.28	\$24,146.66	\$21,084.93	\$19,964.01	\$0.00	\$19,964.01
<b>Total by Fund Type:</b>	<b>\$16,902.28</b>	<b>\$24,146.66</b>	<b>\$21,084.93</b>	<b>\$19,964.01</b>	<b>\$0.00</b>	<b>\$19,964.01</b>
<b>Subtotal All Funds:</b>	<b>\$34,001.88</b>	<b>\$79,238.21</b>	<b>\$77,267.38</b>	<b>\$35,972.71</b>	<b>\$0.00</b>	<b>\$35,972.71</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$79,238.21	\$77,267.38			

(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(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 UTIL-BOND AND INTEREST	\$85,026.20	\$15,258.14	\$10,260.00	\$90,024.34	\$0.00	\$90,024.34
WASTEWATER UTILITY-OPERATING	\$45,230.76	\$141,255.98	\$137,473.56	\$49,013.18	\$0.00	\$49,013.18
<b>Total by Fund Type:</b>	<b>\$130,256.96</b>	<b>\$156,514.12</b>	<b>\$147,733.56</b>	<b>\$139,037.52</b>	<b>\$0.00</b>	<b>\$139,037.52</b>

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<b>Subtotal All Funds:</b>	<b>\$130,256.96</b>	<b>\$156,514.12</b>	<b>\$147,733.56</b>	<b>\$139,037.52</b>	<b>\$0.00</b>	<b>\$139,037.52</b>
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**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$6,000.00				
Transfers Out			\$6,000.00			
Net Receipts and Disbursements		\$150,514.12	\$141,733.56			

UNIT NAME: NEW POINT CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: DECATUR COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$21,997.47
<b>Total for: TAXES</b>	<b>\$21,997.47</b>
GUN PERMITS	\$50.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$50.00</b>
LIQUOR GALLONAGE TAX DISTRIBUTION	\$450.70
CIGARETTE TAX DISTR-GENERAL FUND	\$231.57
CIGARETTE TAX DISTR-CCI FUND	\$849.11
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$7,627.43
LOCAL ROAD AND STREET DISTRIBUTION	\$1,707.04
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,258.13
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,961.00
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$6,522.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$2,209.48
WHEEL TAX INTERGOVERNMENTAL	\$4,445.54
CREDIT INTERGOVERNMENTAL	\$2,936.24
RIVERBOAT REVENUE SHARING	\$1,814.83
INTERGOVERNMENTAL REVENUE, OTHER	\$907.50
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$32,920.57</b>
INTEREST EARNED	\$34.67
CONTRIBUTIONS AND DONATIONS	\$50.00
MISCELLANEOUS REVENUE-OTHER	\$38.84
<b>Total for: MISCELLANEOUS</b>	<b>\$123.51</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$55,091.55</b>
Fund: <u>COMMUNITY BUILDING/CENTER</u>	
RENTAL OF PROPERTY (RECREATION)	\$2,300.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,300.00</b>
INTEREST EARNED	\$94.46
CONTRIBUTIONS AND DONATIONS	\$230.00
MISCELLANEOUS REVENUE-OTHER	\$21,522.20
<b>Total for: MISCELLANEOUS</b>	<b>\$21,846.66</b>
<b>TOTAL RECEIPTS FOR COMMUNITY BUILDING/CENTER</b>	<b>\$24,146.66</b>
<b>Total Receipts:</b>	<b>\$79,238.21</b>

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

ID: 16-3-582 PAGE: 1

COUNTY: DECATUR COUNTY  
UNIT NAME: NEW POINT CIVIL TOWN

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Fund:	COMMUNITY BUILDING/CENTER	
	SUPPLIES	\$72.44
	OTHER SERVICES AND CHARGES	\$21,012.49
	<b>TOTAL</b>	<b>\$21,084.93</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$21,084.93</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

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

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Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$25,266.54
	SUPPLIES	\$4,418.96
	OTHER SERVICES AND CHARGES	\$25,496.95
	CAPITAL OUTLAY	\$1,000.00
	<b>TOTAL</b>	<b>\$56,182.45</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$25,266.54
	SUPPLIES	\$4,418.96
	OTHER SERVICES AND CHARGES	\$25,496.95
	CAPITAL OUTLAY	\$1,000.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$56,182.45</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	UNMETERED SALES-RESIDENTIAL	\$102,817.13
	NO FUNCTION NEEDED	UNMETERED SALES-COMMERCIAL	\$38,438.85
	<b>Expense Category Total:</b>		<b>\$141,255.98</b>
	<b>Fund Total:</b>		<b>\$141,255.98</b>
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST EARNED	\$225.28
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$9,032.86
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$6,000.00
			<b>\$15,258.14</b>
	<b>Expense Category Total:</b>		<b>\$15,258.14</b>
	<b>Fund Total:</b>		<b>\$15,258.14</b>
<b>Total REVENUES:</b>			<b>\$156,514.12</b>

**EXPENDITURES**

WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES	\$32,547.18
	GENERAL CATEGORIES	PURCHASED WASTEWATER TREATMENT	\$79,963.19
	GENERAL CATEGORIES	PURCHASED POWER	\$7,578.67
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$1,651.66
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$4,225.16
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$2,475.00
	GENERAL CATEGORIES	INSURANCE-OTHER	\$3,032.70
			<b>\$131,473.56</b>
	<b>Expense Category Total:</b>		<b>\$131,473.56</b>
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$6,000.00
	NO FUNCTION NEEDED		<b>\$6,000.00</b>
			<b>\$137,473.56</b>
	<b>Expense Category Total:</b>		<b>\$137,473.56</b>
	<b>Fund Total:</b>		<b>\$137,473.56</b>
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$3,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$7,260.00
	<b>Expense Category Total:</b>		<b>\$10,260.00</b>
	<b>Fund Total:</b>		<b>\$10,260.00</b>
<b>Total EXPENDITURES:</b>			<b>\$147,733.56</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>
		TOWN GENERAL	6103053				\$16,008.70
		SEWAGE OPERATING	074903308				\$19,964.01
		SEWAGE BOND _INTEREST	9872255				\$49,013.18
		COMMUNITY BLDG DONATION	016331508809				\$90,024.32

**Total CASH:** **\$175,010.21**

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**Total Cash and Investments:** **\$175,010.21**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW POINT CIVIL TOWN  
COUNTY: DECATUR COUNTY

ID: 16-3-582

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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: 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 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: 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 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: DECATUR COUNTY  
UNIT NAME: NEW POINT CIVIL TOWN

ID: 16-3-582  
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: NEW POINT CIVIL TOWN

ID: 16-3-582

COUNTY: DECATUR 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>
	NEW POINT VOLUNTEER FIRE DEPARTMENT	P.O. BOX 91  NEW POINT, IN 47263	DECATUR COUNTY	MARK BALDWIN, CHIEF	812-614-7576	FIRE PROTECTION CONTRACT	\$4,000.00