

FEDERAL IDENTIFICATION NUMBER:
35-6001140

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

UNIT NAME:
NEW ROSS CIVIL TOWN

COUNTY:
MONTGOMERY COUNTY

ID: 54-3-960
(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 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)
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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: REBECCA LOWE DATE SIGNED: _____
ADDRESS: PO BOX 156 CITY: NEW ROSS
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: NONE
(765) 723-1154 ZIP: 47968-0000

*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 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>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$67,260.73	\$59,569.73	\$36,863.51	\$89,966.95	\$0.00	\$89,966.95
Total by Fund Type:	\$67,260.73	\$59,569.73	\$36,863.51	\$89,966.95	\$0.00	\$89,966.95
FUND TYPE: SPECIAL REVENUE						
LOCAL ROAD AND STREET	\$8,761.12	\$1,704.49	\$0.00	\$10,465.61	\$0.00	\$10,465.61
MOTOR VEHICLE HIGHWAY	\$23,182.38	\$12,875.39	\$10,910.99	\$25,146.78	\$0.00	\$25,146.78
Total by Fund Type:	\$31,943.50	\$14,579.88	\$10,910.99	\$35,612.39	\$0.00	\$35,612.39
FUND TYPE: CAPITAL PROJECTS						
CUMULATIVE CAPITAL DEVELOPMENT	\$13,127.36	\$1,698.51	\$0.00	\$14,825.87	\$0.00	\$14,825.87
CUMULATIVE CAPITAL IMPROVEMENT	\$3,871.70	\$977.94	\$0.00	\$4,849.64	\$0.00	\$4,849.64
Total by Fund Type:	\$16,999.06	\$2,676.45	\$0.00	\$19,675.51	\$0.00	\$19,675.51
Subtotal All Funds:	\$116,203.29	\$76,826.06	\$47,774.50	\$145,254.85	\$0.00	\$145,254.85

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$76,826.06	\$47,774.50			

CASH UNITS ONLY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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>
Section I						
FUND TYPE: ENTERPRISE						
ELECTRIC UTILITY-CUSTOMER DEPOSIT	\$8,685.59	\$3,550.00	\$3,499.37	\$8,736.22	\$2,500.00	\$11,236.22
ELECTRIC UTILITY-DEBT RESERVE	\$7,851.07	\$0.00	\$0.00	\$7,851.07	\$0.00	\$7,851.07
ELECTRIC UTILITY-DEPREC/IMPROVE	\$1,157.49	\$0.00	\$0.00	\$1,157.49	\$0.00	\$1,157.49
ELECTRIC UTILITY-OPERATING	\$106,637.86	\$250,418.38	\$237,153.22	\$119,903.02	\$110,000.00	\$229,903.02
TRASH UTILITY-OPERATING	\$7,252.07	\$23,751.29	\$20,259.96	\$10,743.40	\$0.00	\$10,743.40
WASTEWATER UTILITY-DEBT RESERVE	\$27,470.70	\$4,315.76	\$0.00	\$31,786.46	\$0.00	\$31,786.46
WASTEWATER UTILITY-DEPREC/IMPROVE	\$27,293.34	\$4,315.76	\$0.00	\$31,609.10	\$0.00	\$31,609.10
WASTEWATER UTILITY-OPERATING	\$62,187.96	\$95,111.29	\$98,901.16	\$58,398.09	\$50,000.00	\$108,398.09
WASTEWATER UTILITY-OTHER #1	\$26,277.13	\$43,157.35	\$39,308.46	\$30,126.02	\$0.00	\$30,126.02
Total by Fund Type:	\$274,813.21	\$424,619.83	\$399,122.17	\$300,310.87	\$162,500.00	\$462,810.87
Subtotal All Funds:	\$274,813.21	\$424,619.83	\$399,122.17	\$300,310.87	\$162,500.00	\$462,810.87

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$51,788.87		
Transfers Out			\$0.00
Net Receipts and Disbursements	\$372,830.96	\$399,122.17	

UNIT NAME: NEW ROSS CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$42,955.71
Total for: TAXES	\$42,955.71
ABC EXCISE TAX DISTRIBUTION	\$519.07
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$342.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$330.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$158.65
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$10,865.78
RIVERBOAT REVENUE SHARING	\$2,090.18
Total for: INTERGOVERNMENTAL	\$14,305.68
INTEREST EARNED	\$503.36
MISCELLANEOUS REVENUE-OTHER	\$681.60
MISCELLANEOUS REVENUE-OTHER	\$0.00
Total for: MISCELLANEOUS	\$1,184.96
INSURANCE REIMBURSEMENTS	\$1,123.38
INSURANCE REIMBURSEMENTS	\$0.00
Total for: OTHER FINANCING SOURCES	\$1,123.38
TOTAL RECEIPTS FOR GENERAL	\$59,569.73
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$8,731.90
WHEEL TAX INTERGOVERNMENTAL	\$4,143.49
WHEEL TAX INTERGOVERNMENTAL	\$0.00
Total for: INTERGOVERNMENTAL	\$12,875.39
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$12,875.39
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$1,704.49
LOCAL ROAD AND STREET DISTRIBUTION	\$0.00
Total for: INTERGOVERNMENTAL	\$1,704.49
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$1,704.49
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$1,680.16
Total for: TAXES	\$1,680.16
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$12.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$6.35

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

ID: 54-3-960 PAGE: 2

UNIT NAME: NEW ROSS CIVIL TOWN
COUNTY: MONTGOMERY COUNTY

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$18.35
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$1,698.51
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$977.94
Total for: INTERGOVERNMENTAL	\$977.94
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$977.94
Total Receipts:	\$76,826.06

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

ID: 54-3-960 PAGE: 1
COUNTY: MONTGOMERY COUNTY
UNIT NAME: NEW ROSS CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$7,120.06
	OTHER SERVICES AND CHARGES	\$3,790.93
	TOTAL	\$10,910.99

TOTAL DISBURSEMENTS:		\$10,910.99
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 54-3-960 PAGE: 1
COUNTY: MONTGOMERY COUNTY
UNIT NAME: NEW ROSS CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$12,865.56
	SUPPLIES	\$186.59
	OTHER SERVICES AND CHARGES	\$23,811.36
	TOTAL	\$36,863.51
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$12,865.56
	SUPPLIES	\$186.59
	OTHER SERVICES AND CHARGES	\$23,811.36
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$36,863.51

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	SEWAGE FEE	\$95,111.29 \$95,111.29 \$95,111.29
WASTEWATER UTILITY-DEPREC/IMPROVE <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$4,315.76 \$4,315.76 \$4,315.76
WASTEWATER UTILITY-OTHER #1 <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER TRANSFER OF FUNDS-OTHER	\$43,157.35 \$0.00 \$43,157.35 \$43,157.35
WASTEWATER UTILITY-DEBT RESERVE <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$4,315.76 \$4,315.76 \$4,315.76
TRASH UTILITY-OPERATING <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	GARBAGE AND TRASH COLLECTION FEE	\$23,751.29 \$23,751.29 \$23,751.29
ELECTRIC UTILITY-OPERATING <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$250,418.38 \$250,418.38 \$250,418.38
ELECTRIC UTILITY-CUSTOMER DEPOSIT <i>Expense Category Total:</i> <i>Fund Total:</i>	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$3,550.00 \$3,550.00 \$3,550.00
Total REVENUES:			\$424,619.83

EXPENDITURES

WASTEWATER UTILITY-OPERATING <i>Expense Category Total:</i> <i>Fund Total:</i>	GENERAL CATEGORIES	MISCELLANEOUS	\$98,901.16 \$98,901.16 \$98,901.16
WASTEWATER UTILITY-DEPREC/IMPROVE <i>Expense Category Total:</i>	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$0.00 \$0.00

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

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$39,308.46
Expense Category Total:			\$39,308.46
Fund Total:			\$39,308.46
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$0.00
Expense Category Total:			\$0.00
Fund Total:			\$0.00
TRASH UTILITY-OPERATING	GENERAL CATEGORIES	MISCELLANEOUS	\$20,259.96
Expense Category Total:			\$20,259.96
Fund Total:			\$20,259.96
ELECTRIC UTILITY-OPERATING	GENERAL CATEGORIES	MISCELLANEOUS	\$237,153.22
Expense Category Total:			\$237,153.22
Fund Total:			\$237,153.22
ELECTRIC UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$3,499.37
Expense Category Total:			\$3,499.37
Fund Total:			\$3,499.37
Total EXPENDITURES:			\$399,122.17

INVESTMENTS

<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>
01/01/2010	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	113	\$50,000.00	12/31/2011	1.00	\$50,000.00
01/01/2010	WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	111	\$0.00	12/31/2011	1.00	\$0.00
Total by Fund:							\$50,000.00
01/01/2010	ELECTRIC UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	112	\$110,000.00	12/31/2011	1.00	\$0.00
01/01/2010	ELECTRIC UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	112	\$110,000.00	12/31/2011	1.00	\$110,000.00
Total by Fund:							\$110,000.00
01/01/2010	ELECTRIC UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	111	\$2,500.00	12/31/2011	1.00	\$0.00
01/01/2010	ELECTRIC UTILITY-CUSTOMER DEPOSIT	CERTIFICATE OF DEPOSIT	113	\$2,500.00	12/31/2011	1.00	\$2,500.00
Total by Fund:							\$2,500.00
Total INVESTMENTS:							\$162,500.00
Total Cash and Investments:							\$162,500.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW ROSS CIVIL TOWN
COUNTY: MONTGOMERY COUNTY

ID: 54-3-960

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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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NEW ROSS CIVIL TOWN

ID: 54-3-960

COUNTY: MONTGOMERY COUNTY

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

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 ROSS CIVIL TOWN

ID: 54-3-960

COUNTY: MONTGOMERY COUNTY

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

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: MONTGOMERY COUNTY
UNIT NAME: NEW ROSS CIVIL TOWN

ID: 54-3-960
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 ROSS CIVIL TOWN

ID: 54-3-960

COUNTY: MONTGOMERY COUNTY

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

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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