

FEDERAL IDENTIFICATION NUMBER:
62-1378113

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

UNIT NAME:
NAPOLEON CIVIL TOWN

COUNTY:
RIPLEY COUNTY

ID: 69-3-855
(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2008)

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: KAREN ROHLFING

ADDRESS: PO BOX 47

TITLE: CLERK TREASURER

DATE SIGNED: _____

CITY: NAPOLEON

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 852-4002

ZIP: 47034-0000

*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).

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN GOVERNMENTAL 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						
GENERAL	\$16,243.21	\$24,965.61	\$22,532.81	\$18,676.01	\$0.00	\$18,676.01
Total by Fund Type:	\$16,243.21	\$24,965.61	\$22,532.81	\$18,676.01	\$0.00	\$18,676.01
FUND TYPE: SPECIAL REVENUE						
ECONOMIC DEVELOPMENT	\$8,286.00	\$1,429.00	\$2,777.00	\$6,938.00	\$0.00	\$6,938.00
OPERATING EDIT						
LOCAL ROAD AND STREET	\$2,591.19	\$1,195.82	\$2,423.05	\$1,363.96	\$0.00	\$1,363.96
MOTOR VEHICLE HIGHWAY	\$13,925.10	\$6,410.51	\$9,950.01	\$10,385.60	\$0.00	\$10,385.60
MUNICIPAL BUILDING	\$40,000.00	\$0.00	\$650.00	\$39,350.00	\$0.00	\$39,350.00
RAINY DAY	\$665.00	\$231.30	\$38.85	\$857.45	\$0.00	\$857.45
RIVERBOAT	\$85,655.49	\$36,894.57	\$13,901.84	\$108,648.22	\$0.00	\$108,648.22
SANITATION TRASH UTILITY	\$5,341.55	\$11,550.23	\$11,781.48	\$5,110.30	\$5,400.00	\$10,510.30
Total by Fund Type:	\$156,464.33	\$57,711.43	\$41,522.23	\$172,653.53	\$5,400.00	\$178,053.53
FUND TYPE: CAPITAL PROJECTS						
CAPITAL IMPROVEMENTS	\$0.00	\$773.98	\$773.98	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$773.98	\$773.98	\$0.00	\$0.00	\$0.00
FUND TYPE: AGENCY						
PAYROLL	\$703.13	\$17,762.25	\$17,762.30	\$703.08	\$0.00	\$703.08
Total by Fund Type:	\$703.13	\$17,762.25	\$17,762.30	\$703.08	\$0.00	\$703.08

(CTAR-1)ANNUAL FINANCIAL REPORT

UNIT NAME: NAPOLEON CIVIL TOWN

ID: 69-3-855

COUNTY: RIPLEY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN GOVERNMENTAL
FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<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						
Subtotal All Funds:	\$173,410.67	\$101,213.27	\$82,591.32	\$192,032.62	\$5,400.00	\$197,432.62
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$773.98				
Transfers Out			\$773.98			
Net Receipts and Disbursements		\$100,439.29	\$81,817.34			

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(ENTERPRISE FUNDS)
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						
GAS UTILITY-OPERATING	\$23,542.46	\$4,777.16	\$0.00	\$28,319.62	\$16,500.00	\$44,819.62
MUNICIPAL GAS UTILITY						
WASTEWATER UTILITY-OPERATING	\$51,058.04	\$41,035.69	\$44,477.85	\$47,615.88	\$3,000.00	\$50,615.88
MUNICIPAL SEWAGE						
Total by Fund Type:	\$74,600.50	\$45,812.85	\$44,477.85	\$75,935.50	\$19,500.00	\$95,435.50
<hr/>						
Subtotal All Funds:	\$74,600.50	\$45,812.85	\$44,477.85	\$75,935.50	\$19,500.00	\$95,435.50
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$45,812.85	\$44,477.85			

UNIT NAME: NAPOLEON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: RIPLEY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES/PROPERTY TAX TREASURER RIPLEY CO	\$11,134.00
OTHER TAXES/CVET	\$24.00
OTHER TAXES/PTC _CERTIFIED SHARES	\$4,072.05
Total for: TAXES	\$15,230.05
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL/LICENSE EXCISE	\$2,116.81
CIGARETTE TAX DISTR-GENERAL FUND/CIG TAX	\$211.09
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL/FIT TAX	\$798.09
INTERGOVERNMENTAL REVENUE, OTHER/ATC	\$577.50
LIQUOR GALLONAGE TAX DISTRIBUTION/ABC GALLONAGE	\$481.69
Total for: INTERGOVERNMENTAL	\$4,185.18
INTEREST EARNED/SUPER NOW INTEREST GENERAL	\$416.40
RENTAL OF PROPERTY/SENIOR CENTER RENTAL/DONATIONS	\$4,360.00
Total for: MISCELLANEOUS	\$4,776.40
TRANSFER FROM CCI FUND/TRANSFER CCIF	\$773.98
Total for: OTHER FINANCING SOURCES	\$773.98
TOTAL RECEIPTS FOR GENERAL	\$24,965.61
Fund: <u>ECONOMIC DEVELOPMENT OPERATING EDIT</u>	
CEDIT INTERGOVERNMENTAL/EDIT	\$1,429.00
Total for: INTERGOVERNMENTAL	\$1,429.00
TOTAL RECEIPTS FOR ECONOMIC DEVELOPMENT OPERATING EDIT	\$1,429.00
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION/LOCAL ROADS AND STREETS	\$1,195.82
Total for: INTERGOVERNMENTAL	\$1,195.82
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$1,195.82
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION/MVH	\$6,410.51
Total for: INTERGOVERNMENTAL	\$6,410.51
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$6,410.51
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL/TREASURER RIPLEY	\$231.30
COUNTY DISBURSES	
Total for: INTERGOVERNMENTAL	\$231.30
TOTAL RECEIPTS FOR RAINY DAY	\$231.30
Fund: <u>RIVERBOAT</u>	

<u>Title</u>	<u>Amount</u>
Fund: <u>RIVERBOAT</u>	
INTEREST EARNED/MONEY MARKET INTEREST	\$2,145.36
MISCELLANEOUS REVENUE-OTHER/REVENUE SHARING	\$33,089.17
Total for: MISCELLANEOUS	\$35,234.53
REIMBURSEMENTS-OTHER/ADD BACK STOP PAYMENT CHECK	\$1,660.04
Total for: OTHER FINANCING SOURCES	\$1,660.04
TOTAL RECEIPTS FOR RIVERBOAT	\$36,894.57
Fund: <u>SANITATION TRASH UTILITY</u>	
CHARGES FOR SERVICES-OTHER/TRASH UTILITY	\$11,550.23
Total for: CHARGES FOR SERVICES	\$11,550.23
TOTAL RECEIPTS FOR SANITATION TRASH UTILITY	\$11,550.23
Fund: <u>CAPITAL IMPROVEMENTS</u>	
CIGARETTE TAX DISTR-CCI FUND/CCIF	\$773.98
Total for: INTERGOVERNMENTAL	\$773.98
TOTAL RECEIPTS FOR CAPITAL IMPROVEMENTS	\$773.98
Fund: <u>PAYROLL</u>	
AGENCY FUND ADDITIONS/PAYROLL	\$17,762.25
Total for: OTHER FINANCING SOURCES	\$17,762.25
TOTAL RECEIPTS FOR PAYROLL	\$17,762.25
Total Receipts:	\$101,213.27

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

ID: 69-3-855 PAGE: 1
COUNTY: RIPLEY COUNTY
UNIT NAME: NAPOLEON CIVIL TOWN

Fund:	ECONOMIC DEVELOPMENT OPERATING EDIT	
	OTHER SERVICES AND CHARGES	\$2,777.00
	TOTAL	\$2,777.00
Fund:	LOCAL ROAD AND STREET	
	OTHER SERVICES AND CHARGES	\$2,423.05
	TOTAL	\$2,423.05
Fund:	MOTOR VEHICLE HIGHWAY	
	OTHER SERVICES AND CHARGES	\$9,950.01
	TOTAL	\$9,950.01
Fund:	RAINY DAY	
	OTHER DISBURSEMENTS	\$38.85
	TOTAL	\$38.85
Fund:	RIVERBOAT	
	OTHER DISBURSEMENTS	\$13,901.84
	TOTAL	\$13,901.84
Fund:	SANITATION TRASH UTILITY	
	OTHER DISBURSEMENTS	\$11,781.48
	TOTAL	\$11,781.48
Fund:	CAPITAL IMPROVEMENTS	
	TRANSFER OF FUNDS	\$773.98
	TOTAL	\$773.98
Fund:	PAYROLL	
	AGENCY FUND DEDUCTIONS	\$17,762.30
	TOTAL	\$17,762.30
TOTAL:		\$59,408.51

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

ID: 69-3-855 PAGE: 1
COUNTY: RIPLEY COUNTY
UNIT NAME: NAPOLEON CIVIL TOWN

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$7,180.00
	SUPPLIES	\$1,873.94
	OTHER SERVICES AND CHARGES	\$13,478.87
	TOTAL	\$22,532.81
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$7,180.00
	SUPPLIES	\$1,873.94
	OTHER SERVICES AND CHARGES	\$13,478.87
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	MEDICAL, HOSPITAL, AND BURIAL	\$0.00
	TOTAL GENERAL	\$22,532.81

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$40,695.17
	NO FUNCTION NEEDED	INTEREST EARNED	\$340.52
Fund Total:			\$41,035.69
GAS UTILITY-OPERATING	NO FUNCTION NEEDED	UTILITY COLLECTIONS	\$3,999.55
	NO FUNCTION NEEDED	INTEREST EARNED	\$777.61
Fund Total:			\$4,777.16
Total REVENUES:			\$45,812.85

EXPENDITURES

WASTEWATER UTILITY-OPERATING	POWER PRODUCTION	PURCHASED POWER	\$923.56
Expense Category Total:			\$923.56
	GENERAL CATEGORIES	FUEL FOR POWER PRODUCTION	\$75.31
	GENERAL CATEGORIES	CHEMICALS	\$110.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$968.00
	GENERAL CATEGORIES	INSURANCE-GENERAL LIABILITY	\$1,248.00
Expense Category Total:			\$2,401.31
	COLLECTION SYSTEM-MAINTENANCE	MAINTENANCE	\$20,256.09
Expense Category Total:		CONTRACTUAL SERVICES-TESTING	\$2,860.00
			\$23,116.09
Expense Category Total:			
	PUMPING-MAINTENANCE	MATERIALS AND SUPPLIES	\$6,565.00
Expense Category Total:			\$6,565.00
Expense Category Total:			
	CUSTOMER ACCOUNTS	CONTRACTUAL SERVICES-BILLING	\$405.47
Expense Category Total:			\$405.47
Expense Category Total:			
	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$11,066.42
Fund Total:			\$11,066.42
Total EXPENDITURES:			\$44,477.85

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

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>
07/18/1997	SANITATION	CERTIFICATE OF DEPOSIT	507462	\$1,200.00	01/18/2010	4.15	\$1,200.00
09/10/1994	SANITATION	CERTIFICATE OF DEPOSIT	506033	\$1,200.00	09/10/2010	3.94	\$1,200.00
04/02/2005	SANITATION	CERTIFICATE OF DEPOSIT	512033	\$1,000.00	04/02/2009	2.96	\$1,000.00
11/06/2003	SANITATION	CERTIFICATE OF DEPOSIT	511427	\$2,000.00	11/06/2009	2.96	\$2,000.00
Total by Fund:							\$5,400.00
01/10/2005	WASTEWATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	511876	\$3,000.00	07/06/2009	2.00	\$3,000.00
Total by Fund:							\$3,000.00
03/08/1994	GAS UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	505792	\$5,000.00	03/08/2009	4.50	\$5,000.00
08/04/1998	GAS UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	508185	\$6,500.00	02/04/2009	4.25	\$6,500.00
06/18/2004	GAS UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	511693	\$5,000.00	06/12/2009	2.15	\$5,000.00
Total by Fund:							\$16,500.00
Total INVESTMENTS:							\$24,900.00
Total Cash and Investments:							\$24,900.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPOLEON CIVIL TOWN
COUNTY: RIPLEY COUNTY

ID: 69-3-855

PAGE: 1

FOR THE FISCAL YEAR ENDING 2008

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: NAPOLEON CIVIL TOWN

ID: 69-3-855

COUNTY: RIPLEY 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPOLEON CIVIL TOWN

ID: 69-3-855

COUNTY: RIPLEY 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 10 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: RIPLEY COUNTY
 UNIT NAME: NAPOLEON CIVIL TOWN

ID: 69-3-855
 PAGE: 1

	GENERAL	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$468,828.87	\$968,024.02
<u>ADDITIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>		
LAND	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$468,828.87</u>	<u>\$968,024.02</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NAPOLEON CIVIL TOWN

ID: 69-3-855

COUNTY: RIPLEY 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------