

FEDERAL IDENTIFICATION NUMBER:  
35-6001205

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

UNIT NAME:  
SPICELAND CIVIL TOWN

COUNTY:  
HENRY COUNTY

ID: 33-3-677  
(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

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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: DAWN MOGG

DATE SIGNED: \_\_\_\_\_

ADDRESS: P.O. BOX 386

CITY: SPICELAND

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 987-1211

ZIP: 47385-0386

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
1500 GENERAL	\$79,025.89	\$107,327.52	\$86,424.75	\$99,928.66	\$150,000.00	\$249,928.66
<b>Total by Fund Type:</b>	<b>\$79,025.89</b>	<b>\$107,327.52</b>	<b>\$86,424.75</b>	<b>\$99,928.66</b>	<b>\$150,000.00</b>	<b>\$249,928.66</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
200 CEMETERY OPERATING	\$28,152.14	\$8,130.00	\$13,555.27	\$22,726.87	\$0.00	\$22,726.87
300 FIRE INSURANCE PROCEEDS	\$4,551.72	\$1,048.87	\$1,947.09	\$3,653.50	\$0.00	\$3,653.50
125 FIRE PREVENTION	\$460.50	\$0.00	\$66.37	\$394.13	\$0.00	\$394.13
110 GRANT, MISC	\$495.39	\$0.00	\$0.00	\$495.39	\$0.00	\$495.39
275 LOCAL ROAD AND STREET	\$51,809.31	\$14,785.26	\$41,000.00	\$25,594.57	\$0.00	\$25,594.57
175 MOTOR VEHICLE HIGHWAY	\$28,197.16	\$21,847.60	\$28,139.02	\$21,905.74	\$0.00	\$21,905.74
100 PARKS AND RECREATION	\$1,839.85	\$1,223.93	\$370.80	\$2,692.98	\$0.00	\$2,692.98
325 RAINY DAY	\$32,217.41	\$0.00	\$0.00	\$32,217.41	\$0.00	\$32,217.41
375 RIVERBOAT	\$12,742.44	\$5,062.36	\$0.00	\$17,804.80	\$0.00	\$17,804.80
<b>Total by Fund Type:</b>	<b>\$160,465.92</b>	<b>\$52,098.02</b>	<b>\$85,078.55</b>	<b>\$127,485.39</b>	<b>\$0.00</b>	<b>\$127,485.39</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
250 CAPITAL IMPROVEMENTS	\$9,530.96	\$2,624.40	\$5,736.00	\$6,419.36	\$0.00	\$6,419.36
<b>Total by Fund Type:</b>	<b>\$9,530.96</b>	<b>\$2,624.40</b>	<b>\$5,736.00</b>	<b>\$6,419.36</b>	<b>\$0.00</b>	<b>\$6,419.36</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SPICELAND CIVIL TOWN

ID: 33-3-677

**CASH UNITS ONLY**

COUNTY: HENRY COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$249,022.77</b>	<b>\$162,049.94</b>	<b>\$177,239.30</b>	<b>\$233,833.41</b>	<b>\$150,000.00</b>	<b>\$383,833.41</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$5,736.00				
Transfers Out				\$5,736.00		
Net Receipts and Disbursements		\$156,313.94	\$171,503.30			

**CASH AND INVESTMENTS ON PART 4 ARE  
150000.00! 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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
525 ELECTRIC UTILITY-CUSTOMER DEPOSIT	\$12,620.94	\$2,400.00	\$1,327.36	\$13,693.58	\$0.00	\$13,693.58
550 ELECTRIC UTILITY-DEPREC/IMPROVE	\$72,940.00	\$15,000.00	\$11,553.00	\$76,387.00	\$0.00	\$76,387.00
500 ELECTRIC UTILITY-OPERATING	\$193,144.66	\$850,683.92	\$889,461.47	\$154,367.11	\$0.00	\$154,367.11
675 WATER UTILITY-BOND AND INTEREST	\$205,540.01	\$143,398.37	\$159,869.00	\$189,069.38	\$0.00	\$189,069.38
999 WATER UTILITY-CONSTRUCTION	\$984.38	\$3.73	\$988.11	\$0.00	\$0.00	\$0.00
625 WATER UTILITY-CUSTOMER DEPOSIT	\$4,486.08	\$1,440.00	\$504.30	\$5,421.78	\$0.00	\$5,421.78
650 WATER UTILITY-DEPRECIATION/IMPROVE	\$24,487.91	\$18,000.00	\$0.00	\$42,487.91	\$0.00	\$42,487.91
600 WATER UTILITY-OPERATING	\$97,690.78	\$196,055.04	\$185,292.42	\$108,453.40	\$0.00	\$108,453.40
<b>Total by Fund Type:</b>	<b>\$611,894.76</b>	<b>\$1,226,981.06</b>	<b>\$1,248,995.66</b>	<b>\$589,880.16</b>	<b>\$0.00</b>	<b>\$589,880.16</b>
<b>Subtotal All Funds:</b>	<b>\$611,894.76</b>	<b>\$1,226,981.06</b>	<b>\$1,248,995.66</b>	<b>\$589,880.16</b>	<b>\$0.00</b>	<b>\$589,880.16</b>

**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$77,783.11				
Transfers Out			\$77,783.11			
Net Receipts and Disbursements		\$1,149,197.95	\$1,171,212.55			

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

UNIT NAME: SPICELAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: HENRY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1500 GENERAL</u>	
150	GENERAL PROPERTY TAXES	\$67,449.07
	<b>Total for: TAXES</b>	<b>\$67,449.07</b>
150	ABC EXCISE TAX DISTRIBUTION	\$1,633.29
150	CIGARETTE TAX DISTR-GENERAL FUND	\$1,045.74
150	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$400.00
150	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$180.00
150	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$18,219.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$21,478.03</b>
150	SEWAGE FEES	\$881.79
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$881.79</b>
150	INTEREST EARNED	\$4,785.67
150	RENTAL OF PROPERTY	\$2,187.50
150	CABLE TV FRANCHISE	\$3,370.84
150	MISCELLANEOUS REVENUE-OTHER	\$409.82
150	MISCELLANEOUS REVENUE-OTHER	\$1,028.80
	<b>Total for: MISCELLANEOUS</b>	<b>\$11,782.63</b>
150	TRANSFER FROM CCI FUND	\$5,736.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$5,736.00</b>
	<b>TOTAL RECEIPTS FOR 1500 GENERAL</b>	<b>\$107,327.52</b>
Fund:	<u>175 MOTOR VEHICLE HIGHWAY</u>	
150	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$21,847.60
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$21,847.60</b>
	<b>TOTAL RECEIPTS FOR 175 MOTOR VEHICLE HIGHWAY</b>	<b>\$21,847.60</b>
Fund:	<u>275 LOCAL ROAD AND STREET</u>	
275	LOCAL ROAD AND STREET DISTRIBUTION	\$4,690.98
275	WHEEL TAX INTERGOVERNMENTAL	\$10,094.28
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$14,785.26</b>
	<b>TOTAL RECEIPTS FOR 275 LOCAL ROAD AND STREET</b>	<b>\$14,785.26</b>
Fund:	<u>200 CEMETERY OPERATING</u>	
200	CEMETERY RECEIPTS	\$2,480.00
200	CEMETERY RECEIPTS	\$5,650.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$8,130.00</b>
	<b>TOTAL RECEIPTS FOR 200 CEMETERY OPERATING</b>	<b>\$8,130.00</b>
Fund:	<u>375 RIVERBOAT</u>	
375	RIVERBOAT REVENUE SHARING	\$5,062.36

UNIT NAME: SPICELAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: HENRY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,062.36</b>
<b>TOTAL RECEIPTS FOR 375 RIVERBOAT</b>	<b>\$5,062.36</b>
Fund: <u>100 PARKS AND RECREATION</u>	
100 CONTRIBUTIONS AND DONATIONS	\$1,223.93
<b>Total for: MISCELLANEOUS</b>	<b>\$1,223.93</b>
<b>TOTAL RECEIPTS FOR 100 PARKS AND RECREATION</b>	<b>\$1,223.93</b>
Fund: <u>300 FIRE INSURANCE PROCEEDS</u>	
300 CHARGES FOR SERVICES, OTHER HEALTH AND WELFARE	\$1,048.87
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,048.87</b>
<b>TOTAL RECEIPTS FOR 300 FIRE INSURANCE PROCEEDS</b>	<b>\$1,048.87</b>
Fund: <u>250 CAPITAL IMPROVEMENTS</u>	
250 CIGARETTE TAX DISTR-CCI FUND	\$2,624.40
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,624.40</b>
<b>TOTAL RECEIPTS FOR 250 CAPITAL IMPROVEMENTS</b>	<b>\$2,624.40</b>
<b>Total Receipts:</b>	<b>\$162,049.94</b>

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

ID: 33-3-677 PAGE: 1  
COUNTY: HENRY COUNTY  
UNIT NAME: SPICELAND CIVIL TOWN

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Fund:	175 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$4,423.61
	SUPPLIES		\$5,014.47
	OTHER SERVICES AND CHARGES		\$18,700.94
	<b>TOTAL</b>		<b>\$28,139.02</b>

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Fund:	275 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$41,000.00
	<b>TOTAL</b>		<b>\$41,000.00</b>

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Fund:	200 CEMETERY OPERATING		
	PERSONAL SERVICES		\$10,134.12
	SUPPLIES		\$104.99
	OTHER SERVICES AND CHARGES		\$3,316.16
	<b>TOTAL</b>		<b>\$13,555.27</b>

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Fund:	100 PARKS AND RECREATION		
	SUPPLIES		\$370.80
	<b>TOTAL</b>		<b>\$370.80</b>

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Fund:	125 FIRE PREVENTION		
	OTHER SERVICES AND CHARGES		\$66.37
	<b>TOTAL</b>		<b>\$66.37</b>

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Fund:	300 FIRE INSURANCE PROCEEDS		
	SUPPLIES		\$1,947.09
	<b>TOTAL</b>		<b>\$1,947.09</b>

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Fund:	250 CAPITAL IMPROVEMENTS		
	TRANSFER OF FUNDS		\$5,736.00
	<b>TOTAL</b>		<b>\$5,736.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$90,814.55</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 33-3-677 PAGE: 1  
COUNTY: HENRY COUNTY  
UNIT NAME: SPICELAND CIVIL TOWN

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Fund:	1500 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$44,239.59
	SUPPLIES	\$7,875.95
	OTHER SERVICES AND CHARGES	\$34,309.21
	<b>TOTAL</b>	<b>\$86,424.75</b>

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BY OBJECT FOR GENERAL	
PERSONAL SERVICES	\$44,239.59
SUPPLIES	\$7,875.95
OTHER SERVICES AND CHARGES	\$34,309.21
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00
<b>TOTAL GENERAL</b>	<b>\$86,424.75</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
600 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	600 UNMETERED SALES-OTHER	\$161.40
	NO FUNCTION NEEDED	600 UNMETERED SALES-OTHER	\$8,194.62
	NO FUNCTION NEEDED	600 METERED-RESIDENTIAL	\$173,401.00
	NO FUNCTION NEEDED	600 PENALTIES	\$1,527.42
	NO FUNCTION NEEDED	600 OTHER REVENUE	\$11,285.42
	NO FUNCTION NEEDED	600 INTEREST EARNED	\$1,485.18
			<b>\$196,055.04</b>
<b>Fund Total:</b>			
675 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	999 CAPITAL CONTRIBUTIONS	\$95,615.26
	NO FUNCTION NEEDED	675 TRANSFER OF FUNDS-OTHER	\$46,800.00
	NO FUNCTION NEEDED	675 TRANSFER OF FUNDS-OTHER	\$983.11
			<b>\$143,398.37</b>
<b>Fund Total:</b>			
650 WATER UTILITY-DEPRECIATION/IMPROVE	GENERAL CATEGORIES	650 CAPITAL CONTRIBUTIONS	\$3,000.00
	NO FUNCTION NEEDED	650 TRANSFER OF FUNDS-OTHER	\$15,000.00
			<b>\$18,000.00</b>
<b>Fund Total:</b>			
625 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	625 GUARANTEED REVENUES	\$1,440.00
			<b>\$1,440.00</b>
<b>Fund Total:</b>			
999 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	999 INTEREST EARNED	\$3.73
			<b>\$3.73</b>
<b>Fund Total:</b>			
500 ELECTRIC UTILITY-OPERATING	NO FUNCTION NEEDED	500 METERED-RESIDENTIAL	\$448,945.14
	NO FUNCTION NEEDED	500 METERED-COMMERICAL	\$321,243.37
	NO FUNCTION NEEDED	500 MISC. SERVICE REVENUES	\$3,103.40
	NO FUNCTION NEEDED	500 MISC. SERVICE REVENUES	\$1,564.00
	NO FUNCTION NEEDED	600 PENALTIES	\$5,451.13
	NO FUNCTION NEEDED	500 RECONNECT FEE	\$3,304.00
	NO FUNCTION NEEDED	600 OTHER REVENUE	\$46,984.62
	NO FUNCTION NEEDED	500 INTEREST EARNED	\$1,595.19
	NO FUNCTION NEEDED	600 REFUNDS-OTHER	\$15,250.00
	NO FUNCTION NEEDED	500 REFUNDS-OTHER	\$3,243.07
			<b>\$850,683.92</b>
<b>Fund Total:</b>			
550 ELECTRIC UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	550 TRANSFER OF FUNDS-OTHER	\$15,000.00
			<b>\$15,000.00</b>
<b>Fund Total:</b>			
525 ELECTRIC UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	525 GUARANTEED REVENUES	\$2,400.00
			<b>\$2,400.00</b>
<b>Fund Total:</b>			
<b>Total REVENUES:</b>			<b>\$1,226,981.06</b>

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

**EXPENDITURES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>	
600 WATER UTILITY-OPERATING	GENERAL CATEGORIES	600111 SALARIES AND WAGES-EMPLOYEES	\$57,647.24	
	GENERAL CATEGORIES	600028 EMPLOYEE PENSIONS AND BENEFITS	\$7,007.75	
	GENERAL CATEGORIES	600034 PURCHASED POWER	\$12,200.66	
	GENERAL CATEGORIES	600036 MATERIALS AND SUPPLIES	\$1,826.75	
	GENERAL CATEGORIES	600037 MATERIALS AND SUPPLIES	\$5,146.06	
	GENERAL CATEGORIES	600038 CONTRACTUAL SERVICES-BILLING	\$1,156.24	
	GENERAL CATEGORIES	600039 CONTRACTUAL SERVICES-PROFESSIONAL	\$10,133.83	
	GENERAL CATEGORIES	600040 CONTRACTUAL SERVICES-TESTING	\$2,468.03	
	GENERAL CATEGORIES	600041 CONTRACTUAL SERVICES-OTHER	\$1,217.50	
	GENERAL CATEGORIES	600043 TRANSPORTATION EXPENSE	\$252.60	
	GENERAL CATEGORIES	600044 INSURANCE-VEHICLE	\$2,905.80	
	GENERAL CATEGORIES	600045 TAXES	\$12,412.32	
	GENERAL CATEGORIES	600046 TAXES	\$2,825.24	
	GENERAL CATEGORIES	600035 MISCELLANEOUS	\$695.81	
	GENERAL CATEGORIES	600047 MISCELLANEOUS	\$3,331.56	
	<b>Expense Category Total:</b>			<b>\$121,227.39</b>
		NO FUNCTION NEEDED	600511 TRANSFERS PER BOND ORDINANCE	\$46,800.00
NO FUNCTION NEEDED		600060 TRANSFER OF FUNDS-OTHER	\$15,000.00	
NO FUNCTION NEEDED		600 REFUNDS	\$2,265.03	
<b>Expense Category Total:</b>			<b>\$64,065.03</b>	
<b>Fund Total:</b>			<b>\$185,292.42</b>	
675 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	675011 INTEREST PAID ON BONDS AND LOANS	\$78,469.00	
	NO FUNCTION NEEDED	675011 DEBT SERVICE OF PRINCIPAL	\$71,000.00	
	NO FUNCTION NEEDED	675 OTHER DISBURSEMENTS	\$10,400.00	
	<b>Expense Category Total:</b>		<b>\$159,869.00</b>	
<b>Fund Total:</b>			<b>\$159,869.00</b>	
625 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	625060 GUARANTEED DEPOSIT REFUNDS	\$504.30	
	<b>Expense Category Total:</b>		<b>\$504.30</b>	
<b>Fund Total:</b>			<b>\$504.30</b>	
999 WATER UTILITY-CONSTRUCTION	GENERAL CATEGORIES	999 GENERATION EXPENSE	\$5.00	
	<b>Expense Category Total:</b>		<b>\$5.00</b>	
	NO FUNCTION NEEDED	999413 TRANSFER OF FUNDS-OTHER	\$983.11	
	<b>Expense Category Total:</b>		<b>\$983.11</b>	
<b>Fund Total:</b>			<b>\$988.11</b>	
500 ELECTRIC UTILITY-OPERATING	GENERAL CATEGORIES	500 BAD DEBT EXPENSE	\$453.53	
	<b>Expense Category Total:</b>		<b>\$453.53</b>	

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
500 ELECTRIC UTILITY-OPERATING	TRANSMISSION	500111 SALARIES AND WAGES-EMPLOYEES	\$91,981.74
	TRANSMISSION	500028 EMPLOYEE PENSIONS AND BENEFITS	\$10,757.28
	TRANSMISSION	500032 OFFICE SUPPLIES	\$1,188.27
	TRANSMISSION	500029 PURCHASED POWER	\$625,644.96
	TRANSMISSION	500030 MATERIALS AND SUPPLIES	\$18,385.52
	TRANSMISSION	500033 CONTRACTUAL SERVICES-OTHER	\$10,454.91
	TRANSMISSION	500034 INSURANCE-VEHICLE	\$2,905.80
	TRANSMISSION	500037 TAXES	\$50,372.46
	TRANSMISSION	500038 TAXES	\$12,994.94
	TRANSMISSION	500036 MISCELLANEOUS	\$49,322.06
<b>Expense Category Total:</b>			<b>\$874,007.94</b>
	NO FUNCTION NEEDED	500 TRANSFER OF FUNDS-OTHER	\$15,000.00
<b>Expense Category Total:</b>			<b>\$15,000.00</b>
<b>Fund Total:</b>			<b>\$889,461.47</b>
550 ELECTRIC UTILITY-DEPREC/IMPROVE	GENERAL CATEGORIES	550511 MAINTENANCE	\$5,553.00
	<b>Expense Category Total:</b>		<b>\$5,553.00</b>
	NO FUNCTION NEEDED	550 OTHER DISBURSEMENTS	\$6,000.00
<b>Expense Category Total:</b>			<b>\$6,000.00</b>
<b>Fund Total:</b>			<b>\$11,553.00</b>
525 ELECTRIC UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	525015 GUARANTEED DEPOSIT REFUNDS	\$1,327.36
	<b>Expense Category Total:</b>		<b>\$1,327.36</b>
<b>Fund Total:</b>			<b>\$1,327.36</b>
<b>Total EXPENDITURES:</b>			<b>\$1,248,995.66</b>

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

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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>
		CHECKING	3001	\$0.00			\$673,713.57

**Total CASH:** **\$673,713.57**

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INVESTMENTS

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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>
07/20/2008	1500 GENERAL	CERTIFICATE OF DEPOSIT	668	\$150,000.00	07/20/2009	3.00	\$150,000.00

**Total by Fund:** **\$150,000.00**

**Total INVESTMENTS:** **\$150,000.00**

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**Total Cash and Investments:** **\$823,713.57**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

WATER UTILITY BONDS

OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,488,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$71,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,417,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$78,469.00

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: SPICELAND CIVIL TOWN

ID: 33-3-677

COUNTY: HENRY COUNTY

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

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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: SPICELAND CIVIL TOWN

ID: 33-3-677

COUNTY: HENRY COUNTY

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

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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 2008

COUNTY: HENRY COUNTY  
UNIT NAME: SPICELAND CIVIL TOWN

ID: 33-3-677  
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: SPICELAND CIVIL TOWN

ID: 33-3-677

COUNTY: HENRY COUNTY

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

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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>
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