

FEDERAL IDENTIFICATION NUMBER:  
35-6001283

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

UNIT NAME:  
ROYAL CENTER CIVIL TOWN

COUNTY:  
CASS COUNTY

ID: 9-3-549  
(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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: SANDI MINNICK

ADDRESS: P.O.BOX 220

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 643-3771

TITLE: CLERK TREASURER

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

CITY: ROYAL CENTER

ZIP: 46978-0220

\*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>						
CHETS BUILDING FUND	\$26,045.20	\$2,481.53	\$2,375.84	\$26,150.89	\$0.00	\$26,150.89
CHETS PARK FUND	\$17,460.71	\$1,844.15	\$7,238.80	\$12,066.06	\$0.00	\$12,066.06
1111 FIRE FUND	\$36,380.71	\$29,316.55	\$38,073.32	\$27,623.94	\$0.00	\$27,623.94
101 GENERAL	\$136,302.11	\$198,022.19	\$183,328.01	\$150,996.29	\$0.00	\$150,996.29
LOCAL ROADS AND STREETS	\$4,249.84	\$3,454.76	\$0.00	\$7,704.60	\$0.00	\$7,704.60
MVH FUND	\$33,942.62	\$73,144.77	\$42,755.33	\$64,332.06	\$0.00	\$64,332.06
PAYROLL FUND	\$12,799.31	\$166,328.27	\$166,386.80	\$12,740.78	\$0.00	\$12,740.78
RAINY DAY FUND	\$4,348.00	\$3,152.38	\$229.21	\$7,271.17	\$0.00	\$7,271.17
RIVERBOAT FUND	\$26,508.36	\$5,219.19	\$0.00	\$31,727.55	\$0.00	\$31,727.55
<b>Total by Fund Type:</b>	<b>\$298,036.86</b>	<b>\$482,963.79</b>	<b>\$440,387.31</b>	<b>\$340,613.34</b>	<b>\$0.00</b>	<b>\$340,613.34</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
2411 CEDIT CAPITAL PROJECTS	\$50,686.74	\$12,544.34	\$32,347.00	\$30,884.08	\$6,000.00	\$36,884.08
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$48,950.67	\$562.59	\$13,429.59	\$36,083.67	\$0.00	\$36,083.67
2379 CUMULATIVE CAPITAL IMPROVEMENT	\$46,337.00	\$3,343.95	\$0.00	\$49,680.95	\$16,000.00	\$65,680.95
<b>Total by Fund Type:</b>	<b>\$145,974.41</b>	<b>\$16,450.88</b>	<b>\$45,776.59</b>	<b>\$116,648.70</b>	<b>\$22,000.00</b>	<b>\$138,648.70</b>
<b>Subtotal All Funds:</b>	<b>\$444,011.27</b>	<b>\$499,414.67</b>	<b>\$486,163.90</b>	<b>\$457,262.04</b>	<b>\$22,000.00</b>	<b>\$479,262.04</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$499,414.67	\$486,163.90

**CASH AND INVESTMENTS ON PART 4 ARE 22000.00! 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>						
WASTEWATER UTIL-BOND AND INTEREST	\$17,500.04	\$55,817.52	\$55,817.50	\$17,500.06	\$0.00	\$17,500.06
WASTEWATER UTILITY-OPERATING	\$22,145.94	\$125,051.37	\$136,190.96	\$11,006.35	\$0.00	\$11,006.35
WASTEWATER UTILITY-OTHER #1	\$56,797.50	\$0.00	\$0.00	\$56,797.50	\$0.00	\$56,797.50
WATER UTILITY-BOND AND INTEREST	\$0.05	\$89,904.24	\$89,904.24	\$0.05	\$0.00	\$0.05
WATER UTILITY-CONSTRUCTION	\$19,000.00	\$6,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00
WATER UTILITY-CUSTOMER DEPOSIT	\$2,725.00	\$1,250.00	\$995.00	\$2,980.00	\$2,500.00	\$5,480.00
WATER UTILITY-OPERATING	\$243,293.95	\$204,233.67	\$265,622.14	\$181,905.48	\$25,000.00	\$206,905.48
WATER UTILITY-OTHER #1	\$23,766.72	\$65,358.62	\$0.00	\$89,125.34	\$0.00	\$89,125.34
<b>Total by Fund Type:</b>	<b>\$385,229.20</b>	<b>\$547,615.42</b>	<b>\$548,529.84</b>	<b>\$384,314.78</b>	<b>\$27,500.00</b>	<b>\$411,814.78</b>
<b>Subtotal All Funds:</b>	<b>\$385,229.20</b>	<b>\$547,615.42</b>	<b>\$548,529.84</b>	<b>\$384,314.78</b>	<b>\$27,500.00</b>	<b>\$411,814.78</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$217,080.38	
Transfers Out		\$217,080.38
Net Receipts and Disbursements	\$330,535.04	\$331,449.46

**CASH AND INVESTMENTS ON PART 4 ARE 27500.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

UNIT NAME: ROYAL CENTER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$113,881.10
	<b>Total for: TAXES</b>	<b>\$113,881.10</b>
3203	GUN PERMITS	\$120.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$120.00</b>
1502	ABC EXCISE TAX DISTRIBUTION	\$2,393.39
1503	CIGARETTE TAX DISTR-GENERAL FUND	\$737.92
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,098.78
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$103.80
203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$32,684.00
204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$5,365.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$57,382.89</b>
2208	POLICE REPORTS	\$16.00
3102	CABLE TV RECEIPTS	\$8,308.04
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$8,324.04</b>
6100	INTEREST EARNED	\$596.62
6500	MISCELLANEOUS REVENUE-OTHER	\$1,100.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,696.62</b>
5101	SALE OF CAPITAL ASSETS	\$425.00
2711	REIMBURSEMENTS-OTHER	\$16,192.54
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$16,617.54</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$198,022.19</b>
Fund:	<u>RIVERBOAT FUND</u>	
1701	RIVERBOAT REVENUE SHARING	\$5,219.19
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,219.19</b>
	<b>TOTAL RECEIPTS FOR RIVERBOAT FUND</b>	<b>\$5,219.19</b>
Fund:	<u>RAINY DAY FUND</u>	
	CREDIT INTERGOVERNMENTAL	\$3,152.38
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,152.38</b>
	<b>TOTAL RECEIPTS FOR RAINY DAY FUND</b>	<b>\$3,152.38</b>
Fund:	<u>1111 FIRE FUND</u>	
100	GENERAL PROPERTY TAXES	\$62.84
	<b>Total for: TAXES</b>	<b>\$62.84</b>
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14.49
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$14.49</b>
2206	FIRE PROTECTION CONTRACTS	\$26,083.50
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$26,083.50</b>

UNIT NAME: ROYAL CENTER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>1111 FIRE FUND</u>		
6100	INTEREST EARNED	\$555.72
	<b>Total for: MISCELLANEOUS</b>	<b>\$555.72</b>
5101	SALE OF CAPITAL ASSETS	\$2,600.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,600.00</b>
<b>TOTAL RECEIPTS FOR 1111 FIRE FUND</b>		<b>\$29,316.55</b>
Fund: <u>LOCAL ROADS AND STREETS</u>		
1417	LOCAL ROAD AND STREET DISTRIBUTION	\$3,454.76
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,454.76</b>
<b>TOTAL RECEIPTS FOR LOCAL ROADS AND STREETS</b>		<b>\$3,454.76</b>
Fund: <u>MVH FUND</u>		
100	GENERAL PROPERTY TAXES	\$36,385.82
	<b>Total for: TAXES</b>	<b>\$36,385.82</b>
1416	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$22,259.88
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,166.09
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$32.20
207	WHEEL TAX INTERGOVERNMENTAL	\$7,019.56
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$33,477.73</b>
2705	CONTRACTUAL SERVICES	\$2,085.00
	CHARGES FOR SERVICES-OTHER	\$600.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,685.00</b>
6100	INTEREST EARNED	\$596.22
	<b>Total for: MISCELLANEOUS</b>	<b>\$596.22</b>
<b>TOTAL RECEIPTS FOR MVH FUND</b>		<b>\$73,144.77</b>
Fund: <u>PAYROLL FUND</u>		
5206	AGENCY FUND ADDITIONS	\$166,328.27
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$166,328.27</b>
<b>TOTAL RECEIPTS FOR PAYROLL FUND</b>		<b>\$166,328.27</b>
Fund: <u>CHETS PARK FUND</u>		
6100	INTEREST EARNED	\$79.45
6400	CONTRIBUTIONS AND DONATIONS	\$1,764.70
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,844.15</b>
<b>TOTAL RECEIPTS FOR CHETS PARK FUND</b>		<b>\$1,844.15</b>
Fund: <u>CHETS BUILDING FUND</u>		

	<u>Title</u>	<u>Amount</u>
Fund:	<u>CHETS BUILDING FUND</u>	
6100	INTEREST EARNED	\$128.60
6400	CONTRIBUTIONS AND DONATIONS	\$2,352.93
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,481.53</b>
<b>TOTAL RECEIPTS FOR CHETS BUILDING FUND</b>		<b>\$2,481.53</b>
Fund:	<u>2391 CUMULATIVE CAPITAL DEVELOPMENT</u>	
100	GENERAL PROPERTY TAXES	\$457.19
	<b>Total for: TAXES</b>	<b>\$457.19</b>
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$105.40
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$105.40</b>
<b>TOTAL RECEIPTS FOR 2391 CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$562.59</b>
Fund:	<u>2379 CUMULATIVE CAPITAL IMPROVEMENT</u>	
1504	CIGARETTE TAX DISTR-CCI FUND	\$2,705.69
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,705.69</b>
6100	INTEREST EARNED	\$638.26
	<b>Total for: MISCELLANEOUS</b>	<b>\$638.26</b>
<b>TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT</b>		<b>\$3,343.95</b>
Fund:	<u>2411 CEDIT CAPITAL PROJECTS</u>	
213	CEDIT INTERGOVERNMENTAL	\$12,305.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$12,305.00</b>
6100	INTEREST EARNED	\$239.34
	<b>Total for: MISCELLANEOUS</b>	<b>\$239.34</b>
<b>TOTAL RECEIPTS FOR 2411 CEDIT CAPITAL PROJECTS</b>		<b>\$12,544.34</b>
<b>Total Receipts:</b>		<b>\$499,414.67</b>

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

ID: 9-3-549 PAGE: 1  
COUNTY: CASS COUNTY  
UNIT NAME: ROYAL CENTER CIVIL TOWN

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Fund:	RAINY DAY FUND		
	OTHER DISBURSEMENTS		\$229.21
	<b>TOTAL</b>		<b>\$229.21</b>

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Fund:	1111 FIRE FUND		
	PERSONAL SERVICES		\$11,345.00
	SUPPLIES		\$3,147.04
	OTHER SERVICES AND CHARGES		\$23,581.28
	<b>TOTAL</b>		<b>\$38,073.32</b>

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Fund:	MVH FUND		
	PERSONAL SERVICES		\$24,466.87
	SUPPLIES		\$8,124.92
	OTHER SERVICES AND CHARGES		\$10,163.54
	<b>TOTAL</b>		<b>\$42,755.33</b>

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Fund:	PAYROLL FUND		
	OTHER DISBURSEMENTS		\$166,386.80
	<b>TOTAL</b>		<b>\$166,386.80</b>

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Fund:	CHETS PARK FUND		
	SUPPLIES		\$7,190.80
	OTHER DISBURSEMENTS		\$48.00
	<b>TOTAL</b>		<b>\$7,238.80</b>

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Fund:	CHETS BUILDING FUND		
	SUPPLIES		\$2,327.84
	OTHER DISBURSEMENTS		\$48.00
	<b>TOTAL</b>		<b>\$2,375.84</b>

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Fund:	2391 CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY		\$13,429.59
	<b>TOTAL</b>		<b>\$13,429.59</b>

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Fund:	2411 CREDIT CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$32,347.00
	<b>TOTAL</b>		<b>\$32,347.00</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$302,835.89</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 9-3-549

PAGE: 1

COUNTY: CASS COUNTY

UNIT NAME: ROYAL CENTER CIVIL TOWN

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Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$77,152.67
SUPPLIES	\$13,629.40
OTHER SERVICES AND CHARGES	\$91,319.01
DEBT SERVICE-PRINCIPAL	\$1,226.93

**TOTAL** **\$183,328.01**

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BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$77,152.67
SUPPLIES	\$13,629.40
OTHER SERVICES AND CHARGES	\$91,319.01
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

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**TOTAL GENERAL**

**\$183,328.01**

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>
WATER UTILITY-OPERATING	NO FUNCTION NEEDED	4611 METERED-RESIDENTIAL	\$140,996.46
	NO FUNCTION NEEDED	4612 METERED-COMMERICAL	\$28,991.45
	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC	\$14,071.50
	NO FUNCTION NEEDED	PENALTIES	\$3,548.16
	NO FUNCTION NEEDED	RECONNECT FEE	\$1,925.00
	NO FUNCTION NEEDED	OTHER REVENUE	\$9,553.58
	NO FUNCTION NEEDED	OTHER REVENUE	\$2,524.07
	NO FUNCTION NEEDED	INTEREST EARNED	\$2,623.45
<b>Fund Total:</b>			<b>\$204,233.67</b>
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	5204 TRANSFER PER BOND ORDINANCE	\$89,904.24
<b>Fund Total:</b>			<b>\$89,904.24</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	4616 GUARANTEED REVENUES	\$1,250.00
<b>Fund Total:</b>			<b>\$1,250.00</b>
WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$6,000.00
<b>Fund Total:</b>			<b>\$6,000.00</b>
WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$65,358.62
<b>Fund Total:</b>			<b>\$65,358.62</b>
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	5211 METERED-RESIDENTIAL	\$89,860.05
	NO FUNCTION NEEDED	5212 METERED-COMMERICAL	\$28,991.45
	NO FUNCTION NEEDED	462 OTHER REVENUE	\$2,233.69
	NO FUNCTION NEEDED	6100 INTEREST EARNED	\$469.52
	NO FUNCTION NEEDED	536 REFUNDS-OTHER	\$3,496.66
<b>Fund Total:</b>			<b>\$125,051.37</b>
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	5204 TRANSFER PER BOND ORDINANCE	\$55,817.52
<b>Fund Total:</b>			<b>\$55,817.52</b>
<b>Total REVENUES:</b>			<b>\$547,615.42</b>

**EXPENDITURES**

WATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	601 SALARIES AND WAGES-EMPLOYEES	\$23,491.44
	ADMINISTRATION AND GENERAL	603 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$9,831.92
	ADMINISTRATION AND GENERAL	604 EMPLOYEE PENSIONS AND BENEFITS	\$3,316.81
	ADMINISTRATION AND GENERAL	615 PURCHASED POWER	\$1,086.93
	ADMINISTRATION AND GENERAL	616 FUEL FOR POWER PRODUCTION	\$1,171.93
	ADMINISTRATION AND GENERAL	618 CHEMICALS	\$5,292.50

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>	
WATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	620 MATERIALS AND SUPPLIES	\$9,095.69	
	ADMINISTRATION AND GENERAL	630 CONTRACTUAL SERVICES-OTHER	\$5,676.42	
	ADMINISTRATION AND GENERAL	655 INSURANCE-OTHER	\$6,135.49	
	ADMINISTRATION AND GENERAL	408 TAXES	\$10,911.34	
	ADMINISTRATION AND GENERAL	675 MISCELLANEOUS	\$28,348.81	
	<b>Expense Category Total:</b>			<b>\$104,359.28</b>
	NO FUNCTION NEEDED	60100 TRANSFERS PER BOND ORDINANCE	\$89,904.24	
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$6,000.00	
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$65,358.62	
	<b>Expense Category Total:</b>			<b>\$161,262.86</b>
<b>Fund Total:</b>			<b>\$265,622.14</b>	
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$89,904.24	
<b>Expense Category Total:</b>			<b>\$89,904.24</b>	
<b>Fund Total:</b>			<b>\$89,904.24</b>	
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$995.00	
<b>Expense Category Total:</b>			<b>\$995.00</b>	
<b>Fund Total:</b>			<b>\$995.00</b>	
WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	701 SALARIES AND WAGES-EMPLOYEES	\$23,491.14	
	ADMINISTRATION AND GENERAL	703 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$9,831.91	
	ADMINISTRATION AND GENERAL	704 EMPLOYEE PENSIONS AND BENEFITS	\$3,316.81	
	ADMINISTRATION AND GENERAL	715 PURCHASED POWER	\$13,527.03	
	ADMINISTRATION AND GENERAL	716 FUEL FOR POWER PRODUCTION	\$1,241.30	
	ADMINISTRATION AND GENERAL	718 CHEMICALS	\$2,469.82	
	ADMINISTRATION AND GENERAL	720 MATERIALS AND SUPPLIES	\$1,642.28	
	ADMINISTRATION AND GENERAL	730 CONTRACTUAL SERVICES-OTHER	\$11,750.65	
	ADMINISTRATION AND GENERAL	755 INSURANCE-OTHER	\$6,307.81	
	ADMINISTRATION AND GENERAL	775 MISCELLANEOUS	\$6,794.69	
	<b>Expense Category Total:</b>			<b>\$80,373.44</b>
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$55,817.52	
	<b>Expense Category Total:</b>			<b>\$55,817.52</b>
	<b>Fund Total:</b>			<b>\$136,190.96</b>
	WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	30300 INTEREST PAID ON BONDS AND LOANS	\$20,817.50
NO FUNCTION NEEDED	775 DEBT SERVICE OF PRINCIPAL	\$35,000.00		
<b>Expense Category Total:</b>			<b>\$55,817.50</b>	
<b>Fund Total:</b>			<b>\$55,817.50</b>	
<b>Total EXPENDITURES:</b>			<b>\$548,529.84</b>	

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

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 ROYAL CENTER	800	\$0.00			\$406,304.31
		PAYROLL	940	\$0.00			\$12,740.78
		SEWAGE DEPARTMENT	191	\$0.00			\$85,303.91
		WATER WORKS	699	\$0.00			\$299,010.87
		CHETS BLDG. FUND	211	\$0.00			\$26,150.89
		CHETS PARK FUND	225	\$0.00			\$12,066.06

**Total CASH:** **\$841,576.82**

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>
12/06/1999	2379 CUMULATIVE CAPITAL IMPROVEMENT	CERTIFICATE OF DEPOSIT	103456	\$16,000.00	08/17/2009	2.40	\$16,000.00

**Total by Fund:** **\$16,000.00**

12/06/1999	2411 CEDIT CAPITAL PROJECTS	CERTIFICATE OF DEPOSIT	103457	\$6,000.00	08/17/2009	2.40	\$6,000.00
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**Total by Fund:** **\$6,000.00**

12/06/1999	WATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	1010923	\$0.00	07/30/2008	2.40	\$25,000.00
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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>
<b>Total by Fund:</b>							<b>\$25,000.00</b>
09/22/1999	WATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	1003688	\$0.00	09/10/2008	2.40	\$2,500.00
<b>Total by Fund:</b>							<b>\$2,500.00</b>
<b>Total INVESTMENTS:</b>							<b>\$49,500.00</b>
<b>Total Cash and Investments:</b>							<b>\$891,076.82</b>

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WATER UTILITY BONDS</u>	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,239,356.00	\$375,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$56,903.00	\$35,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,182,453.00	\$340,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$32,176.33	\$21,797.50

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: ROYAL CENTER CIVIL TOWN

ID: 9-3-549

COUNTY: CASS 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>
CF-02-103	COMMUNITY FOCUS	DEPARTMENT OF COMMERCE	\$500,000.00	2391 CUMULATIVE CAPITAL DEVELOPMENT	\$0.00	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER CIVIL TOWN

ID: 9-3-549

COUNTY: CASS 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>
CF-02-103	DRINKING WATER	SRF	\$1,350,000.00	WATER UTILITY-OTHER #1	\$0.00	\$0.00

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

COUNTY: CASS COUNTY  
UNIT NAME: ROYAL CENTER CIVIL TOWN

ID: 9-3-549  
PAGE: 1

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101 GENERAL

BALANCE, JANUARY 1	<u>\$4,551,755.00</u>
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$7,690.80
MACHINERY AND EQUIPMENT	\$248,550.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$256,240.80</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$2,000.00
MACHINERY AND EQUIPMENT	\$3,025.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$5,025.00</u>
BALANCE, DECEMBER 31	<u>\$4,802,970.80</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROYAL CENTER CIVIL TOWN

ID: 9-3-549

COUNTY: CASS 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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