

FEDERAL IDENTIFICATION NUMBER:  
35-6001071

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

UNIT NAME:

KEWANNA CIVIL TOWN

COUNTY:

FULTON COUNTY

ID: 25-3-617

(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

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: JENNY KAY

ADDRESS: PO BOX 5

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 653-2112

TITLE: CLERK-TREASURER

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

CITY: KEWANNA

ZIP: 46939-0000

\*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 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>						
GENERAL	\$52,610.20	\$165,236.17	\$155,511.96	\$62,334.41	\$0.00	\$62,334.41
<b>Total by Fund Type:</b>	<b>\$52,610.20</b>	<b>\$165,236.17</b>	<b>\$155,511.96</b>	<b>\$62,334.41</b>	<b>\$0.00</b>	<b>\$62,334.41</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
COMMUNITY HOST FEE	\$9,707.37	\$68,194.99	\$54,249.48	\$23,652.88	\$0.00	\$23,652.88
LAW ENFORCEMENT CONTINUING ED	\$40.00	\$30.00	\$60.00	\$10.00	\$0.00	\$10.00
LOCAL ROAD AND STREET	\$3,846.10	\$2,746.69	\$1,100.00	\$5,492.79	\$0.00	\$5,492.79
MOTOR VEHICLE HIGHWAY	\$52,053.02	\$57,142.63	\$73,197.62	\$35,998.03	\$0.00	\$35,998.03
RAINY DAY	\$14,994.03	\$75,755.73	\$85,000.00	\$5,749.76	\$25,000.00	\$30,749.76
REMC ROUND UP GRANT	\$0.00	\$500.00	\$258.89	\$241.11	\$0.00	\$241.11
RIVERBOAT	\$19,361.50	\$3,851.66	\$15,000.00	\$8,213.16	\$0.00	\$8,213.16
<b>Total by Fund Type:</b>	<b>\$100,002.02</b>	<b>\$208,221.70</b>	<b>\$228,865.99</b>	<b>\$79,357.73</b>	<b>\$25,000.00</b>	<b>\$104,357.73</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
CONSTRUCTION	\$0.00	\$269,203.77	\$241,798.71	\$27,405.06	\$0.00	\$27,405.06
CUMULATIVE CAPITAL IMPRV (TAX LEVY)	\$24,734.31	\$43,102.14	\$35,152.93	\$32,683.52	\$0.00	\$32,683.52
CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$9,792.17	\$2,255.20	\$214.78	\$11,832.59	\$0.00	\$11,832.59
<b>Total by Fund Type:</b>	<b>\$34,526.48</b>	<b>\$314,561.11</b>	<b>\$277,166.42</b>	<b>\$71,921.17</b>	<b>\$0.00</b>	<b>\$71,921.17</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KEWANNA CIVIL TOWN

ID: 25-3-617

**CASH UNITS ONLY**

COUNTY: FULTON 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>\$187,138.70</b>	<b>\$688,018.98</b>	<b>\$661,544.37</b>	<b>\$213,613.31</b>	<b>\$25,000.00</b>	<b>\$238,613.31</b>
<b>Section II</b>						
Less:						
Investment Sales		\$100,000.00				
Investment Purchases			\$50,000.00			
Transfers In		\$76,022.50				
Transfers Out			\$76,022.50			
Net Receipts and Disbursements		\$511,996.48	\$535,521.87			

**CASH AND INVESTMENTS ON PART 4 ARE  
25000.00! 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	\$2,775.71	\$43,200.00	\$42,547.50	\$3,428.21	\$0.00	\$3,428.21
WASTEWATER UTILITY-DEBT RESERVE	\$4,560.89	\$46,887.69	\$45,000.00	\$6,448.58	\$45,000.00	\$51,448.58
WASTEWATER UTILITY-DEPREC/IMPROVE	\$6,384.91	\$6,000.00	\$0.00	\$12,384.91	\$0.00	\$12,384.91
WASTEWATER UTILITY-OPERATING	\$37,300.98	\$120,520.01	\$120,726.68	\$37,094.31	\$0.00	\$37,094.31
WATER UTILITY-BOND AND INTEREST	\$13,985.71	\$38,400.00	\$37,507.50	\$14,878.21	\$0.00	\$14,878.21
WATER UTILITY-CUSTOMER DEPOSIT	\$6,100.00	\$1,250.00	\$550.00	\$6,800.00	\$0.00	\$6,800.00
WATER UTILITY-DEBT RESERVE	\$14,067.90	\$26,048.68	\$25,000.00	\$15,116.58	\$25,000.00	\$40,116.58
WATER UTILITY-DEPRECIATION/IMPROVE	\$4,259.85	\$6,000.00	\$0.00	\$10,259.85	\$0.00	\$10,259.85
WATER UTILITY-OPERATING	\$44,915.05	\$109,246.83	\$107,590.43	\$46,571.45	\$0.00	\$46,571.45
<b>Total by Fund Type:</b>	<b>\$134,351.00</b>	<b>\$397,553.21</b>	<b>\$378,922.11</b>	<b>\$152,982.10</b>	<b>\$70,000.00</b>	<b>\$222,982.10</b>

---

<b>Subtotal All Funds:</b>	<b>\$134,351.00</b>	<b>\$397,553.21</b>	<b>\$378,922.11</b>	<b>\$152,982.10</b>	<b>\$70,000.00</b>	<b>\$222,982.10</b>
----------------------------	---------------------	---------------------	---------------------	---------------------	--------------------	---------------------

**Section II**

Less:

Investment Sales	\$70,000.00	
Investment Purchases		\$70,000.00
Transfers In	\$93,600.00	
Transfers Out		\$93,600.00
<b>Net Receipts and Disbursements</b>	<b>\$233,953.21</b>	<b>\$215,322.11</b>

**CASH AND INVESTMENTS ON PART 4 ARE 70000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

UNIT NAME: KEWANNA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$96,802.09
<b>Total for: TAXES</b>	<b>\$96,802.09</b>
ABC EXCISE TAX DISTRIBUTION	\$330.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,242.67
CIGARETTE TAX DISTR-GENERAL FUND	\$286.13
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$234.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,501.46
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$378.58
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$38,162.24
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$5,646.00
CREDIT INTERGOVERNMENTAL	\$2,261.26
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$63,042.34</b>
INTEREST EARNED	\$897.27
MISCELLANEOUS REVENUE-OTHER	\$325.77
<b>Total for: MISCELLANEOUS</b>	<b>\$1,223.04</b>
REIMBURSEMENTS-OTHER	\$4,168.70
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$4,168.70</b>
<b>TOTAL RECEIPTS FOR GENERAL</b>	<b>\$165,236.17</b>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$33,062.70
<b>Total for: TAXES</b>	<b>\$33,062.70</b>
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$16,476.84
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$81.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$5,403.81
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$130.84
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$22,092.49</b>
MISCELLANEOUS REVENUE-OTHER	\$1,987.44
<b>Total for: MISCELLANEOUS</b>	<b>\$1,987.44</b>
<b>TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY</b>	<b>\$57,142.63</b>
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$2,746.69
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,746.69</b>
<b>TOTAL RECEIPTS FOR LOCAL ROAD AND STREET</b>	<b>\$2,746.69</b>
Fund: <u>LAW ENFORCEMENT CONTINUING ED</u>	
FINES AND FEES-OTHER	\$30.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$30.00</b>

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR LAW ENFORCEMENT CONTINUING ED</b>	<b>\$30.00</b>
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$3,851.66
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,851.66</b>
<b>TOTAL RECEIPTS FOR RIVERBOAT</b>	<b>\$3,851.66</b>
Fund: <u>RAINY DAY</u>	
INTEREST EARNED	\$755.73
<b>Total for: MISCELLANEOUS</b>	<b>\$755.73</b>
TRANSFER OF FUNDS-OTHER	\$25,000.00
SALE OF INVESTMENTS	\$50,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$75,000.00</b>
<b>TOTAL RECEIPTS FOR RAINY DAY</b>	<b>\$75,755.73</b>
Fund: <u>COMMUNITY HOST FEE</u>	
INTEREST EARNED	\$194.99
<b>Total for: MISCELLANEOUS</b>	<b>\$194.99</b>
NET PROCEEDS FROM BORROWINGS	\$43,000.00
SALE OF INVESTMENTS	\$25,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$68,000.00</b>
<b>TOTAL RECEIPTS FOR COMMUNITY HOST FEE</b>	<b>\$68,194.99</b>
Fund: <u>REMC ROUND UP GRANT</u>	
OTHER FINANCING SOURCES	\$500.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$500.00</b>
<b>TOTAL RECEIPTS FOR REMC ROUND UP GRANT</b>	<b>\$500.00</b>
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$2,255.20
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,255.20</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$2,255.20</b>
Fund: <u>CUMULATIVE CAPITAL IMPRV (TAX LEVY)</u>	
GENERAL PROPERTY TAXES	\$15,346.22
<b>Total for: TAXES</b>	<b>\$15,346.22</b>
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$38.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,462.35
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$60.58
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,560.93</b>

UNIT NAME: KEWANNA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: FULTON COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>CUMULATIVE CAPITAL IMPRV (TAX LEVY)</u>	
INTEREST EARNED	\$194.99
<b>Total for: MISCELLANEOUS</b>	<b>\$194.99</b>
SALE OF INVESTMENTS	\$25,000.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$25,000.00</b>
<b>TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPRV (TAX LEVY)</b>	<b>\$43,102.14</b>
Fund: <u>CONSTRUCTION</u>	
STATE GRANTS-OTHER	\$218,181.27
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$218,181.27</b>
TRANSFER OF FUNDS-OTHER	\$51,022.50
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$51,022.50</b>
<b>TOTAL RECEIPTS FOR CONSTRUCTION</b>	<b>\$269,203.77</b>
<b>Total Receipts:</b>	<b>\$688,018.98</b>

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

ID: 25-3-617 PAGE: 1  
 COUNTY: FULTON COUNTY  
 UNIT NAME: KEWANNA CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$25,244.53
	SUPPLIES		\$13,839.44
	OTHER SERVICES AND CHARGES		\$4,391.21
	CAPITAL OUTLAY		\$3,000.00
	OTHER DISBURSEMENTS		\$1,722.44
	TRANSFER OF FUNDS		\$25,000.00
	<b>TOTAL</b>		<b>\$73,197.62</b>
Fund:	LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$1,100.00
	<b>TOTAL</b>		<b>\$1,100.00</b>
Fund:	LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$60.00
	<b>TOTAL</b>		<b>\$60.00</b>
Fund:	RIVERBOAT		
	TRANSFER OF FUNDS		\$15,000.00
	<b>TOTAL</b>		<b>\$15,000.00</b>
Fund:	RAINY DAY		
	CAPITAL OUTLAY		\$25,500.00
	TRANSFER OF FUNDS		\$9,500.00
	PURCHASE OF INVESTMENTS		\$50,000.00
	<b>TOTAL</b>		<b>\$85,000.00</b>
Fund:	COMMUNITY HOST FEE		
	CAPITAL OUTLAY		\$47,726.98
	TRANSFER OF FUNDS		\$6,522.50
	<b>TOTAL</b>		<b>\$54,249.48</b>
Fund:	REMC ROUND UP GRANT		
	SUPPLIES		\$258.89
	<b>TOTAL</b>		<b>\$258.89</b>
Fund:	CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	CAPITAL OUTLAY		\$214.78
	<b>TOTAL</b>		<b>\$214.78</b>
Fund:	CUMULATIVE CAPITAL IMPRV (TAX LEVY)		
	CAPITAL OUTLAY		\$15,152.93
	TRANSFER OF FUNDS		\$20,000.00
	<b>TOTAL</b>		<b>\$35,152.93</b>
Fund:	CONSTRUCTION		
	CAPITAL OUTLAY		\$241,798.71
	<b>TOTAL</b>		<b>\$241,798.71</b>

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

ID: 25-3-617 PAGE: 2

COUNTY: FULTON COUNTY

UNIT NAME: KEWANNA CIVIL TOWN

---

**TOTAL DISBURSEMENTS:**

**\$506,032.41**

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

ID: 25-3-617 PAGE: 1  
COUNTY: FULTON COUNTY  
UNIT NAME: KEWANNA CIVIL TOWN

---

Fund:	GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$69,886.39
	SUPPLIES	\$12,538.50
	OTHER SERVICES AND CHARGES	\$67,695.03
	CAPITAL OUTLAY	\$5,258.26
	OTHER DISBURSEMENTS	\$133.78
	<b>TOTAL</b>	<b>\$155,511.96</b>

---

BY OBJECT FOR GENERAL		
PERSONAL SERVICES		\$69,886.39
SUPPLIES		\$12,538.50
OTHER SERVICES AND CHARGES		\$67,695.03
CAPITAL OUTLAY		\$5,258.26
OTHER DISBURSEMENTS		\$133.78
TRANSFER OF FUNDS		\$0.00
PURCHASE OF INVESTMENTS		\$0.00
<b>TOTAL GENERAL</b>		<b>\$155,511.96</b>

---

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	METERED-RESIDENTIAL	\$74,363.42
	NO FUNCTION NEEDED	METERED-COMMERICAL	\$15,503.48
	NO FUNCTION NEEDED	METERED-OTHER	\$5,841.77
	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC	\$10,064.00
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$1,632.26
	NO FUNCTION NEEDED	OTHER REVENUE	\$1,841.90
<b>Fund Total:</b>			<b>\$109,246.83</b>
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$38,400.00
<b>Fund Total:</b>			<b>\$38,400.00</b>
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$6,000.00
<b>Fund Total:</b>			<b>\$6,000.00</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$1,250.00
<b>Fund Total:</b>			<b>\$1,250.00</b>
WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	INTEREST EARNED	\$1,048.68
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$25,000.00
<b>Fund Total:</b>			<b>\$26,048.68</b>
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$81,628.25
	NO FUNCTION NEEDED	METERED-COMMERICAL	\$13,740.73
	NO FUNCTION NEEDED	METERED-OTHER	\$482.44
	NO FUNCTION NEEDED	PENALTIES	\$2,556.05
	NO FUNCTION NEEDED	OTHER REVENUE	\$1,213.97
	NO FUNCTION NEEDED	INTEREST EARNED	\$339.85
	NO FUNCTION NEEDED	FARM LAND RENT	\$20,558.72
<b>Fund Total:</b>			<b>\$120,520.01</b>
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$43,200.00
<b>Fund Total:</b>			<b>\$43,200.00</b>
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$6,000.00
<b>Fund Total:</b>			<b>\$6,000.00</b>
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	INTEREST EARNED	\$1,887.69
	NO FUNCTION NEEDED	SALE OF INVESTMENTS	\$45,000.00
<b>Fund Total:</b>			<b>\$46,887.69</b>
<b>Total REVENUES:</b>			<b>\$397,553.21</b>

**EXPENDITURES**

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

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES SALARIES AND WAGES-OFFICERS, DIRECTORS EMPLOYEE PENSIONS AND BENEFITS PURCHASED POWER MATERIALS AND SUPPLIES CONTRACTUAL SERVICES-PROFESSIONAL CONTRACTUAL SERVICES-TESTING CONTRACTUAL SERVICES-OTHER INSURANCE-OTHER TAXES MISCELLANEOUS	\$19,783.01 \$4,449.62 \$1,845.21 \$4,761.55 \$12,376.19 \$825.00 \$3,471.90 \$437.87 \$2,375.00 \$1,267.09 \$11,597.99 <b>\$63,190.43</b>
	Expense Category Total:		
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$44,400.00 <b>\$44,400.00</b>
	Expense Category Total:		
	Fund Total:		<b>\$107,590.43</b>
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY) INTEREST PAID ON BONDS AND LOANS	\$9,000.00 \$28,507.50 <b>\$37,507.50</b>
	Expense Category Total:		
	Fund Total:		<b>\$37,507.50</b>
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$550.00 <b>\$550.00</b>
	Expense Category Total:		
	Fund Total:		<b>\$550.00</b>
WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$25,000.00 <b>\$25,000.00</b>
	Expense Category Total:		
	Fund Total:		<b>\$25,000.00</b>
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES	SALARIES AND WAGES-EMPLOYEES SALARIES AND WAGES-OFFICERS, DIRECTORS EMPLOYEE PENSIONS AND BENEFITS PURCHASED POWER MATERIALS AND SUPPLIES CONTRACTUAL SERVICES-PROFESSIONAL CONTRACTUAL SERVICES-TESTING CONTRACTUAL SERVICES-OTHER INSURANCE-OTHER MISCELLANEOUS	\$18,924.20 \$4,731.50 \$1,807.05 \$19,266.94 \$2,764.81 \$1,225.00 \$6,798.25 \$547.54 \$2,414.00 \$13,047.39 <b>\$71,526.68</b>
	Expense Category Total:		
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$49,200.00 <b>\$49,200.00</b>
	Expense Category Total:		

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

Fund Total:

\$120,726.68

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$20,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$22,547.50
			\$42,547.50
			\$42,547.50
Expense Category Total:			
Fund Total:			
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$45,000.00
			\$45,000.00
Expense Category Total:			
Fund Total:			
Total EXPENDITURES:			\$378,922.11

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 FUNDS	6837780	\$0.00			\$186,208.25
		WATER_SEWAGE FUNDS	6613908	\$0.00			\$152,982.10
		CONSTRUCTION FUND	30302730	\$0.00			\$27,405.06

**Total CASH:** **\$366,595.41**

---

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>
08/29/2008	RAINY DAY	CERTIFICATE OF DEPOSIT	1015196	\$0.00	02/25/2008	2.40	\$25,000.00

**Total by Fund:** **\$25,000.00**

08/13/2008	WATER UTILITY-DEBT RESERVE	CERTIFICATE OF DEPOSIT	1015185	\$0.00	08/13/2009	2.55	\$25,000.00
------------	----------------------------------	------------------------	---------	--------	------------	------	-------------

**Total by Fund:** **\$25,000.00**

08/13/2008	WASTEWATER UTILITY-DEBT RESERVE	CERTIFICATE OF DEPOSIT	1015187	\$0.00	08/13/2009	2.55	\$45,000.00
------------	---------------------------------------	------------------------	---------	--------	------------	------	-------------

**Total by Fund:** **\$45,000.00**

**Total INVESTMENTS:** **\$95,000.00**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KEWANNA CIVIL TOWN  
COUNTY: FULTON COUNTY

ID: 25-3-617

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

PAGE: 2

---

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 Cash and Investments:</b>							<b>\$461,595.41</b>

---

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	WATER UTILITY BONDS	WASTEWATER UTILITY BONDS	OTHER REVENUE BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$543,000.00	\$375,000.00	\$0.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$43,000.00
PRINCIPAL RETIRED DURING YEAR	\$9,000.00	\$20,000.00	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$534,000.00	\$355,000.00	\$43,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$28,507.50	\$22,547.50	\$0.00

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: KEWANNA CIVIL TOWN

ID: 25-3-617

COUNTY: FULTON 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: KEWANNA CIVIL TOWN

ID: 25-3-617

COUNTY: FULTON 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>
CF-07-204	SEWAGE PLANT IMPROVEMENT	INIANA COMMUNITY AND RURAL AFFAIRS	\$490,245.00	CONSTRUCTION	\$218,181.27	\$218,181.27

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

COUNTY: FULTON COUNTY  
 UNIT NAME: KEWANNA CIVIL TOWN

ID: 25-3-617  
 PAGE: 1

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	RAINY DAY
BALANCE, JANUARY 1	\$170,667.19	\$352,018.73	\$34,540.00	\$20,000.00
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$3,000.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$3,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$170,667.19</u>	<u>\$355,018.73</u>	<u>\$34,540.00</u>	<u>\$20,000.00</u>

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

COUNTY: FULTON COUNTY  
 UNIT NAME: KEWANNA CIVIL TOWN

ID: 25-3-617  
 PAGE: 2

	COMMUNITY HOST FEE	CUMULATIVE CAPL IMPRV CIGARETTE TAX	CUMULATIVE CAPITAL IMPRV (TAX LEVY)
BALANCE, JANUARY 1	\$27,135.35	\$15,847.00	\$134,106.61
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$9,650.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$4,000.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$13,650.00</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$27,135.35</u>	<u>\$15,847.00</u>	<u>\$147,756.61</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KEWANNA CIVIL TOWN

ID: 25-3-617

COUNTY: FULTON 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>
-------------------	-------------	----------------	----------------------------	----------------------------------	---------------------	-------------------------------	---------------