

FEDERAL IDENTIFICATION NUMBER:
35-1176652

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

UNIT NAME:
SANTA CLAUS CIVIL TOWN

COUNTY:
SPENCER COUNTY

ID: 74-3-874
(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: KIM CHRISTENSEN

ADDRESS: PO BOX 92

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (812) 937-2551

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: SANTA CLAUS

ZIP: 47579-0000

*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>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$186,548.94	\$573,929.94	\$488,602.18	\$271,876.70	\$0.00	\$271,876.70
Total by Fund Type:	\$186,548.94	\$573,929.94	\$488,602.18	\$271,876.70	\$0.00	\$271,876.70
FUND TYPE: SPECIAL REVENUE						
217 COMMUNITY CENTER DONATION	\$3,126.21	\$1,913.02	\$2,821.14	\$2,218.09	\$0.00	\$2,218.09
446 EDIT BOND _INTEREST	\$0.00	\$50,258.28	\$46,070.00	\$4,188.28	\$0.00	\$4,188.28
445 EDIT RESERVE	\$50,050.20	\$0.00	\$0.00	\$50,050.20	\$0.00	\$50,050.20
216 FIRE DONATION	\$407.91	\$0.00	\$0.00	\$407.91	\$0.00	\$407.91
408 INDUSTRIAL DEVELOPMENT	\$126,413.82	\$0.00	\$7,566.95	\$118,846.87	\$0.00	\$118,846.87
233 LAW ENFORCEMENT CONTINUING ED	\$3,500.31	\$1,785.00	\$603.50	\$4,681.81	\$0.00	\$4,681.81
710 LEVY EXCESS	\$3,202.00	\$0.00	\$3,202.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET	\$6,936.89	\$8,747.99	\$3,306.49	\$12,378.39	\$0.00	\$12,378.39
201 MOTOR VEHICLE HIGHWAY	\$106,522.53	\$54,703.92	\$94,664.50	\$66,561.95	\$0.00	\$66,561.95
211 PARKS _RECREATION DONATION	\$72,414.95	\$13,772.70	\$68,033.82	\$18,153.83	\$0.00	\$18,153.83
204 PARKS AND RECREATION	\$21,253.10	\$47,540.95	\$55,562.39	\$13,231.66	\$0.00	\$13,231.66
223 RAINY DAY	\$28,750.00	\$14,560.49	\$0.00	\$43,310.49	\$0.00	\$43,310.49
212 RIVERBOAT	\$51,910.24	\$16,803.32	\$11,080.00	\$57,633.56	\$0.00	\$57,633.56
214 TOWN MARSHAL SPECIAL	\$3,429.50	\$4,290.00	\$1,214.66	\$6,504.84	\$0.00	\$6,504.84
241 UNSAFE BUILDING	\$1,025.00	\$0.00	\$0.00	\$1,025.00	\$0.00	\$1,025.00
Total by Fund Type:	\$478,942.66	\$214,375.67	\$294,125.45	\$399,192.88	\$0.00	\$399,192.88
FUND TYPE: CAPITAL PROJECTS						
444 CEDIT CAPITAL PROJECTS	\$256,077.51	\$121,130.00	\$110,205.76	\$267,001.75	\$0.00	\$267,001.75
425 CUMULATIVE BUILDING	\$86,022.49	\$28,720.79	\$47,303.00	\$67,440.28	\$0.00	\$67,440.28
402 CUMULATIVE CAPITAL DEVELOPMENT	\$93,964.39	\$27,380.65	\$34,359.40	\$86,985.64	\$0.00	\$86,985.64
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$11,474.44	\$6,637.42	\$2,336.86	\$15,775.00	\$0.00	\$15,775.00
426 CUMULATIVE FIRE	\$152,176.93	\$39,252.83	\$0.00	\$191,429.76	\$0.00	\$191,429.76

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>
Section I						
Total by Fund Type:	\$599,715.76	\$223,121.69	\$194,205.02	\$628,632.43	\$0.00	\$628,632.43
FUND TYPE: AGENCY						
701 PAYROLL	\$0.09	\$712,179.47	\$712,179.47	\$0.09	\$0.00	\$0.09
Total by Fund Type:	\$0.09	\$712,179.47	\$712,179.47	\$0.09	\$0.00	\$0.09
Subtotal All Funds:	\$1,265,207.45	\$1,723,606.77	\$1,689,112.12	\$1,299,702.10	\$0.00	\$1,299,702.10

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$1,723,606.77	\$1,689,112.12			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! 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>
Section I						
FUND TYPE: ENTERPRISE						
607 WASTEWATER UTIL-BOND AND INTEREST	\$0.00	\$424,879.08	\$389,472.50	\$35,406.58	\$0.00	\$35,406.58
612 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$17,802.84	\$6,490.00	\$7,064.19	\$17,228.65	\$0.00	\$17,228.65
606 WASTEWATER UTILITY-OPERATING	\$613,950.26	\$1,045,967.51	\$1,036,402.08	\$623,515.69	\$0.00	\$623,515.69
611 WASTEWATER UTILITY-OTHER #1	\$416,957.23	\$0.00	\$0.00	\$416,957.23	\$0.00	\$416,957.23
602 WATER UTILITY-BOND AND INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
605 WATER UTILITY-CONSTRUCTION	\$814.07	\$200,000.00	\$9,967.75	\$190,846.32	\$0.00	\$190,846.32
604 WATER UTILITY-CUSTOMER DEPOSIT	\$17,784.57	\$10,710.00	\$7,847.61	\$20,646.96	\$0.00	\$20,646.96
601 WATER UTILITY-OPERATING	\$768,626.62	\$1,364,923.13	\$1,917,250.36	\$216,299.39	\$0.00	\$216,299.39
610 WATER UTILITY-OTHER #1	\$7,780.39	\$0.00	\$0.00	\$7,780.39	\$0.00	\$7,780.39
Total by Fund Type:	\$1,843,715.98	\$3,052,969.72	\$3,368,004.49	\$1,528,681.21	\$0.00	\$1,528,681.21

Subtotal All Funds:	\$1,843,715.98	\$3,052,969.72	\$3,368,004.49	\$1,528,681.21	\$0.00	\$1,528,681.21
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$424,879.08				
Transfers Out				\$424,879.08		
Net Receipts and Disbursements		\$2,628,090.64		\$2,943,125.41		

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

UNIT NAME: SANTA CLAUS CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
110	GENERAL PROPERTY TAXES	\$421,260.35
	Total for: TAXES	\$421,260.35
221	BUILDING AND PLANNING PERMITS	\$7,078.24
214	ELECTRICAL PERMITS	\$160.00
	Total for: LICENSES AND PERMITS	\$7,238.24
351	ABC EXCISE TAX DISTRIBUTION	\$660.00
352	LIQUOR GALLONAGE TAX DISTRIBUTION	\$4,130.78
353	CIGARETTE TAX DISTR-GENERAL FUND	\$2,222.71
126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,087.00
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$34,301.07
127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$209.02
125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$43,027.02
	Total for: INTERGOVERNMENTAL	\$85,637.60
426	FIRE PROTECTION CONTRACTS	\$3,940.00
640	CABLE TV RECEIPTS	\$4,074.69
	Total for: CHARGES FOR SERVICES	\$8,014.69
510	FINES AND FEES-OTHER	\$2,490.00
	Total for: FINES, FORFEITURES, AND FEES	\$2,490.00
609	INTEREST EARNED	\$17,940.79
620	RENTAL OF PROPERTY	\$19,386.20
499	MISCELLANEOUS REVENUE-OTHER	\$11,962.07
	Total for: MISCELLANEOUS	\$49,289.06
	TOTAL RECEIPTS FOR 101 GENERAL	\$573,929.94
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
357	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$54,703.92
	Total for: INTERGOVERNMENTAL	\$54,703.92
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$54,703.92
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
358	LOCAL ROAD AND STREET DISTRIBUTION	\$8,747.99
	Total for: INTERGOVERNMENTAL	\$8,747.99
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$8,747.99
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
422	GUN PERMITS	\$1,470.00
	Total for: LICENSES AND PERMITS	\$1,470.00
421	POLICE REPORTS	\$150.00
	Total for: CHARGES FOR SERVICES	\$150.00

UNIT NAME: SANTA CLAUS CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
510	FINES AND FEES-OTHER	\$165.00
	Total for: FINES, FORFEITURES, AND FEES	\$165.00
	TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED	\$1,785.00
Fund:	<u>212 RIVERBOAT</u>	
499	RIVERBOAT REVENUE SHARING	\$12,803.32
	Total for: INTERGOVERNMENTAL	\$12,803.32
960	REIMBURSEMENTS-OTHER	\$4,000.00
	Total for: OTHER FINANCING SOURCES	\$4,000.00
	TOTAL RECEIPTS FOR 212 RIVERBOAT	\$16,803.32
Fund:	<u>204 PARKS AND RECREATION</u>	
110	GENERAL PROPERTY TAXES	\$34,957.89
	Total for: TAXES	\$34,957.89
126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$90.00
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,846.44
127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$17.34
	Total for: INTERGOVERNMENTAL	\$2,953.78
499	MISCELLANEOUS REVENUE-OTHER	\$9,629.28
	Total for: MISCELLANEOUS	\$9,629.28
	TOTAL RECEIPTS FOR 204 PARKS AND RECREATION	\$47,540.95
Fund:	<u>223 RAINY DAY</u>	
125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$5,520.17
127	CEDIT INTERGOVERNMENTAL	\$9,040.32
	Total for: INTERGOVERNMENTAL	\$14,560.49
	TOTAL RECEIPTS FOR 223 RAINY DAY	\$14,560.49
Fund:	<u>214 TOWN MARSHAL SPECIAL</u>	
427	CHARGES FOR SERVICES-OTHER	\$40.00
	Total for: CHARGES FOR SERVICES	\$40.00
990	MISCELLANEOUS REVENUE-OTHER	\$4,250.00
	Total for: MISCELLANEOUS	\$4,250.00
	TOTAL RECEIPTS FOR 214 TOWN MARSHAL SPECIAL	\$4,290.00
Fund:	<u>211 PARKS RECREATION DONATION</u>	
499	MISCELLANEOUS REVENUE-OTHER	\$13,772.70
	Total for: MISCELLANEOUS	\$13,772.70

UNIT NAME: SANTA CLAUS CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	TOTAL RECEIPTS FOR 211 PARKS _RECREATION DONATION	\$13,772.70
	Fund: <u>217 COMMUNITY CENTER DONATION</u>	
499	MISCELLANEOUS REVENUE-OTHER	\$1,913.02
	Total for: MISCELLANEOUS	\$1,913.02
	TOTAL RECEIPTS FOR 217 COMMUNITY CENTER DONATION	\$1,913.02
	Fund: <u>446 EDIT BOND INTEREST</u>	
499	MISCELLANEOUS REVENUE-OTHER	\$50,258.28
	Total for: MISCELLANEOUS	\$50,258.28
	TOTAL RECEIPTS FOR 446 EDIT BOND _INTEREST	\$50,258.28
	Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
354	CIGARETTE TAX DISTR-CCI FUND	\$6,637.42
	Total for: INTERGOVERNMENTAL	\$6,637.42
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$6,637.42
	Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
110	GENERAL PROPERTY TAXES	\$25,247.37
	Total for: TAXES	\$25,247.37
126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$65.00
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,055.76
127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$12.52
	Total for: INTERGOVERNMENTAL	\$2,133.28
	TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$27,380.65
	Fund: <u>425 CUMULATIVE BUILDING</u>	
110	GENERAL PROPERTY TAXES	\$26,483.26
	Total for: TAXES	\$26,483.26
126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$68.00
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,156.39
127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$13.14
	Total for: INTERGOVERNMENTAL	\$2,237.53
	TOTAL RECEIPTS FOR 425 CUMULATIVE BUILDING	\$28,720.79
	Fund: <u>426 CUMULATIVE FIRE</u>	
110	GENERAL PROPERTY TAXES	\$36,193.78
	Total for: TAXES	\$36,193.78
126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$94.00
122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,947.09

UNIT NAME: SANTA CLAUS CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SPENCER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>426 CUMULATIVE FIRE</u>	
127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$17.96
	Total for: INTERGOVERNMENTAL	\$3,059.05
	TOTAL RECEIPTS FOR 426 CUMULATIVE FIRE	\$39,252.83
Fund:	<u>444 CREDIT CAPITAL PROJECTS</u>	
127	CREDIT INTERGOVERNMENTAL	\$121,130.00
	Total for: INTERGOVERNMENTAL	\$121,130.00
	TOTAL RECEIPTS FOR 444 CREDIT CAPITAL PROJECTS	\$121,130.00
Fund:	<u>701 PAYROLL</u>	
700	AGENCY FUND ADDITIONS	\$712,179.47
	Total for: OTHER FINANCING SOURCES	\$712,179.47
	TOTAL RECEIPTS FOR 701 PAYROLL	\$712,179.47
	Total Receipts:	\$1,723,606.77

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

ID: 74-3-874 PAGE: 1
COUNTY: SPENCER COUNTY
UNIT NAME: SANTA CLAUS CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$21,698.18
	SUPPLIES		\$8,145.26
	OTHER SERVICES AND CHARGES		\$63,690.60
	CAPITAL OUTLAY		\$1,130.46
	TOTAL		\$94,664.50

Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$3,306.49
	TOTAL		\$3,306.49

Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$603.50
	TOTAL		\$603.50

Fund:	212 RIVERBOAT		
	CAPITAL OUTLAY		\$11,080.00
	TOTAL		\$11,080.00

Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$22,824.51
	SUPPLIES		\$17,071.21
	OTHER SERVICES AND CHARGES		\$15,666.67
	TOTAL		\$55,562.39

Fund:	710 LEVY EXCESS		
	OTHER DISBURSEMENTS		\$3,202.00
	TOTAL		\$3,202.00

Fund:	214 TOWN MARSHAL SPECIAL		
	SUPPLIES		\$1,214.66
	TOTAL		\$1,214.66

Fund:	211 PARKS _RECREATION DONATION		
	SUPPLIES		\$68,033.82
	TOTAL		\$68,033.82

Fund:	217 COMMUNITY CENTER DONATION		
	SUPPLIES		\$2,821.14
	TOTAL		\$2,821.14

Fund:	446 EDIT BOND _INTEREST		
	OTHER SERVICES AND CHARGES		\$46,070.00
	TOTAL		\$46,070.00

Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	CAPITAL OUTLAY		\$2,336.86

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

ID: 74-3-874 PAGE: 2
COUNTY: SPENCER COUNTY
UNIT NAME: SANTA CLAUS CIVIL TOWN

TOTAL		\$2,336.86
<hr/>		
Fund: 402 CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY	\$34,359.40
TOTAL		\$34,359.40
<hr/>		
Fund: 425 CUMULATIVE BUILDING		
	CAPITAL OUTLAY	\$47,303.00
TOTAL		\$47,303.00
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Fund: 444 CREDIT CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES	\$50,258.28
	CAPITAL OUTLAY	\$59,947.48
TOTAL		\$110,205.76
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Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$712,179.47
TOTAL		\$712,179.47
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TOTAL DISBURSEMENTS:		\$1,192,942.99

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

ID: 74-3-874 PAGE: 1
 COUNTY: SPENCER COUNTY
 UNIT NAME: SANTA CLAUS CIVIL TOWN

Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$38,241.53
	SUPPLIES		\$3,630.11
	OTHER SERVICES AND CHARGES		\$82,112.08
	OTHER DISBURSEMENTS		\$160.00
	TOTAL		\$124,143.72

Dept:	PLANNING AND ZONING DEPT		
	OTHER SERVICES AND CHARGES		\$9,978.21
	TOTAL		\$9,978.21

Dept:	COMMUNITY CENTER		
	PERSONAL SERVICES		\$17,020.65
	SUPPLIES		\$1,302.74
	OTHER SERVICES AND CHARGES		\$35,043.96
	TOTAL		\$53,367.35

Dept:	FIRE DEPARTMENT		
	SUPPLIES		\$4,503.50
	OTHER SERVICES AND CHARGES		\$111,813.75
	CAPITAL OUTLAY		\$14,672.95
	TOTAL		\$130,990.20

Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$133,852.90
	SUPPLIES		\$18,682.81
	OTHER SERVICES AND CHARGES		\$10,166.01
	CAPITAL OUTLAY		\$7,420.98
	TOTAL		\$170,122.70

BY OBJECT FOR GENERAL			
	PERSONAL SERVICES		\$189,115.08
	SUPPLIES		\$28,119.16
	OTHER SERVICES AND CHARGES		\$249,114.01
	CAPITAL OUTLAY		\$22,093.93
	OTHER DISBURSEMENTS		\$160.00
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$0.00

TOTAL GENERAL			\$488,602.18
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PART 4 - MUNICIPAL UTILITY REPORT
FOR THE FISCAL YEAR ENDING 2008

REVENUES

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	441002 METERED-RESIDENTIAL	\$477,241.58	
	NO FUNCTION NEEDED	441003 METERED-COMMERICAL	\$243,907.69	
	NO FUNCTION NEEDED	441004 METERED-INDUSTRIAL	\$8,163.17	
	NO FUNCTION NEEDED	441005 METERED-OTHER	\$15,236.48	
	NO FUNCTION NEEDED	441007 FIRE PROTECTION-PUBLIC	\$87,552.00	
	NO FUNCTION NEEDED	441006 SALES FOR RESALE	\$168,634.83	
	NO FUNCTION NEEDED	441001 MISC. SERVICE REVENUES	\$22,089.01	
	NO FUNCTION NEEDED	444 PENALTIES	\$2,479.55	
	NO FUNCTION NEEDED	441009 RECONNECT FEE	\$2,237.44	
	NO FUNCTION NEEDED	441 OTHER REVENUE	\$21,595.74	
	NO FUNCTION NEEDED	609 INTEREST EARNED	\$13,115.48	
	NO FUNCTION NEEDED	495 REFUNDS-OTHER	\$302,670.16	
	Fund Total:			\$1,364,923.13
	604 WATER UTILITY-CUSTOMER DEPOSIT	ADMINISTRATION AND GENERAL	441 GUARANTEED REVENUES	\$10,710.00
Fund Total:			\$10,710.00	
605 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	499 CAPITAL CONTRIBUTIONS	\$200,000.00	
Fund Total:			\$200,000.00	
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	441006 UNMETERED SALES-OTHER	\$68,430.88	
	NO FUNCTION NEEDED	441002 METERED-RESIDENTIAL	\$465,112.39	
	NO FUNCTION NEEDED	441003 METERED-COMMERICAL	\$311,259.04	
	NO FUNCTION NEEDED	441003 METERED-INDUSTRIAL	\$14,496.36	
	NO FUNCTION NEEDED	441005 METERED-OTHER	\$36,207.21	
	ADMINISTRATION AND GENERAL	441007 MISC. SERVICE REVENUES	\$6,658.74	
	ADMINISTRATION AND GENERAL	441008 SEWER INSPECTIONS	\$1,000.00	
	ADMINISTRATION AND GENERAL	444 PENALTIES	\$9,813.32	
	ADMINISTRATION AND GENERAL	446 SEWER CONNECTION FEES	\$200.00	
	ADMINISTRATION AND GENERAL	499 OTHER REVENUE	\$2,952.90	
	NO FUNCTION NEEDED	609 INTEREST EARNED	\$20,278.30	
	NO FUNCTION NEEDED	495 REFUNDS-OTHER	\$109,558.37	
	Fund Total:			\$1,045,967.51
607 WASTEWATER UTIL-BOND AND INTEREST	ADMINISTRATION AND GENERAL	990 TRANSFER PER BOND ORDINANCE	\$424,879.08	
Fund Total:			\$424,879.08	
612 WASTEWATER UTILITY-CUSTOMER DEPOSIT	ADMINISTRATION AND GENERAL	441 GUARANTEED REVENUES	\$6,490.00	
Fund Total:			\$6,490.00	
Total REVENUES:			\$3,052,969.72	

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

EXPENDITURES

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	601 SALARIES AND WAGES-EMPLOYEES	\$161,748.23	
	ADMINISTRATION AND GENERAL	603 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,538.88	
	ADMINISTRATION AND GENERAL	726 CUSTOMER RECORDS AND COLLECTION	\$2,587.49	
	ADMINISTRATION AND GENERAL	604 EMPLOYEE PENSIONS AND BENEFITS	\$59,443.22	
	ADMINISTRATION AND GENERAL	625 OFFICE SUPPLIES	\$1,044.75	
	ADMINISTRATION AND GENERAL	610 PURCHASED WATER	\$370,199.72	
	ADMINISTRATION AND GENERAL	620 MATERIALS AND SUPPLIES	\$58,087.24	
	ADMINISTRATION AND GENERAL	612 PURCHASED GAS	\$525.26	
	ADMINISTRATION AND GENERAL	615 ELECTRIC EXPENSE	\$5,385.72	
	ADMINISTRATION AND GENERAL	334 METERS	\$14,282.85	
	ADMINISTRATION AND GENERAL	332 CUSTOMER INSTALLATIONS	\$6,644.17	
	ADMINISTRATION AND GENERAL	631 CONTRACTUAL SERVICES-ENGINEERING	\$119,889.64	
	ADMINISTRATION AND GENERAL	633 CONTRACTUAL SERVICES-LEGAL	\$39,147.00	
	ADMINISTRATION AND GENERAL	635 CONTRACTUAL SERVICES-OTHER	\$204,431.32	
	ADMINISTRATION AND GENERAL	650 TRANSPORTATION EXPENSE	\$12,761.60	
	ADMINISTRATION AND GENERAL	655 INSURANCE-OTHER	\$6,279.34	
	ADMINISTRATION AND GENERAL	408 TAXES	\$47,965.77	
	ADMINISTRATION AND GENERAL	675 MISCELLANEOUS	\$26,617.98	
	Expense Category Total:			\$1,140,580.18
		NO FUNCTION NEEDED	304 BONDS RETIRED (PRINCIPAL ONLY)	\$48,671.75
		NO FUNCTION NEEDED	801 INTEREST PAID ON BONDS AND LOANS	\$47,850.00
		NO FUNCTION NEEDED	304 DEBT SERVICE OF PRINCIPAL	\$441,468.00
		NO FUNCTION NEEDED	341 EQUIPMENT	\$22,990.95
NO FUNCTION NEEDED		340 EQUIPMENT	\$127.38	
NO FUNCTION NEEDED		346 EQUIPMENT	\$618.00	
NO FUNCTION NEEDED		671 REFUNDS	\$6.16	
NO FUNCTION NEEDED		304 WATER/SEWER LINE CONSTRUCTION	\$214,937.94	
Expense Category Total:			\$776,670.18	
Fund Total:			\$1,917,250.36	
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	391 GUARANTEED DEPOSIT REFUNDS	\$7,847.61	
			\$7,847.61	
Fund Total:			\$7,847.61	
605 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	430 CONSTRUCTION	\$9,967.75	
			\$9,967.75	
Fund Total:			\$9,967.75	
606 WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	701 SALARIES AND WAGES-EMPLOYEES	\$187,355.21	
			703 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$2,908.38

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL ADMINISTRATION AND GENERAL	726 CUSTOMER RECORDS AND COLLECTION	\$4,535.49
		704 EMPLOYEE PENSIONS AND BENEFITS	\$72,992.43
		725 OFFICE SUPPLIES	\$1,160.23
		360 SUPPLIES AND EXPENSE	\$29,558.58
		718 CHEMICALS	\$3,313.49
		718010 CHEMICALS	\$3,964.25
		720 MATERIALS AND SUPPLIES	\$34,713.11
		713 PURCHASED GAS	\$1,972.65
		715 ELECTRIC EXPENSE	\$98,459.78
		372 REPAIRS	\$17,186.65
		731 CONTRACTUAL SERVICES-ENGINEERING	\$16,722.21
		733 CONTRACTUAL SERVICES-LEGAL	\$2,780.00
		736 CONTRACTUAL SERVICES-OTHER	\$3,653.06
		750 TRANSPORTATION EXPENSE	\$12,617.40
		755 INSURANCE-OTHER	\$8,736.86
		775 MISCELLANEOUS	\$12,768.47
		Expense Category Total:	
	NO FUNCTION NEEDED NO FUNCTION NEEDED NO FUNCTION NEEDED	801 TRANSFERS PER BOND ORDINANCE	\$424,879.08
		304 CONSTRUCTION	\$96,094.66
		671 REFUNDS	\$30.09
Expense Category Total:			\$521,003.83
Fund Total:			\$1,036,402.08
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED NO FUNCTION NEEDED	381 BONDS RETIRED (PRINCIPAL ONLY)	\$222,496.25
		382 INTEREST PAID ON BONDS AND LOANS	\$166,976.25
Expense Category Total:			\$389,472.50
Fund Total:			\$389,472.50
612 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	391 GUARANTEED DEPOSIT REFUNDS	\$7,064.19
			\$7,064.19
Expense Category Total:			\$7,064.19
Fund Total:			\$7,064.19
Total EXPENDITURES:			\$3,368,004.49

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>
		CHECKING	1100592165	\$0.00			\$1,299,102.10
		NOW ACCOUNT	1100592102	\$0.00			\$500.00
		PETTY CASH	GENERAL	\$0.00			\$50.00
		PETTY CASH	POLICE	\$0.00			\$50.00
		CHECKING	1100584765	\$0.00			\$435,023.06
		NOW ACCT	1100594702	\$0.00			\$500.00
		CASH DRAWER	WATER	\$0.00			\$50.00
		CHECKING	1100593965	\$0.00			\$1,092,558.15
		NOW ACCT	1100593902	\$0.00			\$500.00
		CASH DRAWER	WASTEWATER	\$0.00			\$50.00

Total CASH: **\$2,828,383.31**

Total Cash and Investments: **\$2,828,383.31**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	WATER UTILITY BONDS	WASTEWATER UTILITY BONDS	OTHER REVENUE BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$0.00	\$4,062,000.00	\$490,000.00
PRINCIPAL ISSUED DURING YEAR	\$6,200,000.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$0.00	\$221,000.00	\$25,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$6,200,000.00	\$3,841,000.00	\$465,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$19,647.11	\$168,472.50	\$21,070.00

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

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

<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>
20.205	HWY 245 RELOCATION PROJECT	FHWA	\$521,993.10	601 WATER UTILITY-OPERATING	\$17,752.07	\$17,752.07
20.205	HWY 231 RELOCATION - WATER	FHWA	\$223,101.74	601 WATER UTILITY-OPERATING	\$174,193.20	\$174,193.20
20.205	HWY 231 RELOCATION-SANITAR Y SEWER	FHWA	\$154,437.00	606 WASTEWATER UTILITY-OPERATING	\$82,038.22	\$82,038.22

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

<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>
NH-0753	HWY 231 RELOCATION - WATER	INDOT	\$223,101.74	601 WATER UTILITY-OPERATING	\$43,548.30	\$43,548.30
NH-0753	HWY 231 RELOCATION - SEWER	INDOT	\$154,437.00	606 WASTEWATER UTILITY-OPERATING	\$20,509.55	\$20,509.55
PSF1-8-80	2008 IN HOMELAND SECURITY FOUNDATIO	DEPT. OF HOMELAND SECURITY	\$4,000.00	212 RIVERBOAT	\$4,000.00	\$4,000.00
STP-4974(005)	HWY 245 RELOCATION - WATER	INDOT	\$521,993.10	601 WATER UTILITY-OPERATING	\$4,438.01	\$4,438.01

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

COUNTY: SPENCER COUNTY
 UNIT NAME: SANTA CLAUS CIVIL TOWN

ID: 74-3-874
 PAGE: 1

	101 GENERAL	601 WATER UTILITY-OPERATING	606 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$4,556,425.12	\$2,772,688.00	\$10,507,826.22
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$59,359.40	\$0.00	\$0.00
BUILDINGS	\$32,859.21	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$69,616.55	\$705,641.66	\$136,190.11
MACHINERY AND EQUIPMENT	\$12,703.84	\$30,407.99	\$22,293.79
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$174,539.00</u>	<u>\$736,049.65</u>	<u>\$158,483.90</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$150,000.00	\$0.00	\$0.00
BUILDINGS	\$3,244.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$1,720.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$154,964.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$4,576,000.12</u>	<u>\$3,508,737.65</u>	<u>\$10,666,310.12</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SANTA CLAUS CIVIL TOWN

ID: 74-3-874

COUNTY: SPENCER 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>
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