

FEDERAL IDENTIFICATION NUMBER:
35-6001225

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

UNIT NAME:
WALTON CIVIL TOWN

COUNTY:
CASS COUNTY

ID: 9-3-550
(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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TRANSPORTATION, TRASH COLLECTION
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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: KIM CRAIG

ADDRESS: 100 SO. DEPOT ST.
P.O. BOX 322

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 626-2941

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: WALTON

ZIP: 46994-0000

*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	\$105,214.05	\$235,430.92	\$212,167.64	\$128,477.33	\$22,644.42	\$151,121.75
Total by Fund Type:	\$105,214.05	\$235,430.92	\$212,167.64	\$128,477.33	\$22,644.42	\$151,121.75
FUND TYPE: SPECIAL REVENUE						
1154 LAW ENFORCEMENT CONTINUING EDDUCATI	\$2,761.61	\$713.00	\$10.00	\$3,464.61	\$0.00	\$3,464.61
706 LOCAL ROAD AND STREET	\$10,147.04	\$4,975.39	\$4,671.77	\$10,450.66	\$12,177.34	\$22,628.00
708 MOTOR VEHICLE HIGHWAY	\$60,701.30	\$37,588.52	\$24,058.14	\$74,231.68	\$109,001.65	\$183,233.33
ORDINANCE VIOLATION	\$25.00	\$0.00	\$0.00	\$25.00	\$0.00	\$25.00
1301 PARKS AND RECREATION	\$1,583.04	\$8,456.72	\$4,297.79	\$5,741.97	\$97.78	\$5,839.75
61 RAINY DAY	\$4,031.80	\$2,659.06	\$2,433.18	\$4,257.68	\$0.00	\$4,257.68
5 RIVERBOAT	\$18,530.75	\$6,705.90	\$2,986.55	\$22,250.10	\$0.00	\$22,250.10
Total by Fund Type:	\$97,780.54	\$61,098.59	\$38,457.43	\$120,421.70	\$121,276.77	\$241,698.47
FUND TYPE: CAPITAL PROJECTS						
2411 CEDIT CAPITAL PROJECTS	\$24,017.15	\$10,323.00	\$3,000.00	\$31,340.15	\$90,721.28	\$122,061.43
2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$10.13	\$18,476.43	\$11,138.13	\$7,348.43	\$45,796.58	\$53,145.01
Total by Fund Type:	\$24,027.28	\$28,799.43	\$14,138.13	\$38,688.58	\$136,517.86	\$175,206.44
FUND TYPE: AGENCY						
300 PAYROLL	\$0.00	\$189,838.89	\$189,838.89	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$189,838.89	\$189,838.89	\$0.00	\$0.00	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550

CASH UNITS ONLY

COUNTY: CASS COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

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<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>
Section I						
Subtotal All Funds:	\$227,021.87	\$515,167.83	\$454,602.09	\$287,587.61	\$280,439.05	\$568,026.66
Section II						
Less:						
Investment Sales		\$62,400.00				
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$452,767.83	\$454,602.09			

**CASH AND INVESTMENTS ON PART 4 ARE
280439.05! 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						
WASTEWATER UTIL-BOND AND INTEREST	\$2,303.74	\$24,000.00	\$24,060.00	\$2,243.74	\$24,610.57	\$26,854.31
WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$10,681.56	\$2,322.80	\$1,713.49	\$11,290.87	\$2,200.00	\$13,490.87
WASTEWATER UTILITY-DEPREC/IMPROVE	\$58,165.15	\$36,000.00	\$20,236.70	\$73,928.45	\$23,179.50	\$97,107.95
WASTEWATER UTILITY-OPERATING	\$50,537.30	\$204,221.12	\$228,875.66	\$25,882.76	\$171,884.79	\$197,767.55
6509 WATER UTILITY-CUSTOMER DEPOSIT	\$8,860.53	\$2,345.92	\$1,738.76	\$9,467.69	\$4,300.00	\$13,767.69
6508 WATER UTILITY-DEPRECIATION/IMPROVE	\$71,955.30	\$5,194.36	\$36,827.24	\$40,322.42	\$114,153.69	\$154,476.11
6580 WATER UTILITY-OPERATING	\$30,830.71	\$132,646.63	\$132,971.48	\$30,505.86	\$32,504.17	\$63,010.03
Total by Fund Type:	\$233,334.29	\$406,730.83	\$446,423.33	\$193,641.79	\$372,832.72	\$566,474.51
Subtotal All Funds:	\$233,334.29	\$406,730.83	\$446,423.33	\$193,641.79	\$372,832.72	\$566,474.51

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$60,000.00				
Transfers Out				\$60,000.00		
Net Receipts and Disbursements		\$346,730.83		\$386,423.33		

CASH AND INVESTMENTS ON PART 4 ARE 372832.72! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: WALTON 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>	
GENERAL PROPERTY TAXES	\$125,942.98
Total for: TAXES	\$125,942.98
BUILDING AND PLANNING PERMITS	\$346.68
PERMITS, OTHER	\$30.00
Total for: LICENSES AND PERMITS	\$376.68
ABC EXCISE TAX DISTRIBUTION	\$4,747.86
LIQUOR GALLONAGE TAX DISTRIBUTION	\$2,163.54
CIGARETTE TAX DISTR-GENERAL FUND	\$948.12
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,854.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,024.75
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,212.62
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$27,440.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$4,500.00
LOCAL GOVERNMENT GRANT-OTHER	\$189.92
INTERGOVERNMENTAL REVENUE, OTHER	\$2,310.09
Total for: INTERGOVERNMENTAL	\$61,390.90
INTEREST EARNED	\$102.06
CONTRIBUTIONS AND DONATIONS	\$1.00
OTHER CONTRIBUTIONS	\$2,076.26
OTHER CONTRIBUTIONS	\$12.45
MISCELLANEOUS REVENUE-OTHER	\$527.00
Total for: MISCELLANEOUS	\$2,718.77
SALE OF INVESTMENTS	\$45,000.00
OTHER FINANCING SOURCES	\$1.59
Total for: OTHER FINANCING SOURCES	\$45,001.59
TOTAL RECEIPTS FOR 101 GENERAL	\$235,430.92
Fund: <u>708 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$28,595.19
WHEEL TAX INTERGOVERNMENTAL	\$8,989.33
INTERGOVERNMENTAL REVENUE, OTHER	\$4.00
Total for: INTERGOVERNMENTAL	\$37,588.52
TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY	\$37,588.52
Fund: <u>706 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$4,427.59
Total for: INTERGOVERNMENTAL	\$4,427.59
MISCELLANEOUS REVENUE-OTHER	\$434.30
Total for: MISCELLANEOUS	\$434.30

UNIT NAME: WALTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>706 LOCAL ROAD AND STREET</u>	
REIMBURSEMENTS-OTHER	\$113.50
Total for: OTHER FINANCING SOURCES	\$113.50
TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET	\$4,975.39
Fund: <u>5 RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$6,705.90
Total for: INTERGOVERNMENTAL	\$6,705.90
TOTAL RECEIPTS FOR 5 RIVERBOAT	\$6,705.90
Fund: <u>1301 PARKS AND RECREATION</u>	
GENERAL PROPERTY TAXES	\$4,825.61
Total for: TAXES	\$4,825.61
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$69.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$666.73
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$45.38
Total for: INTERGOVERNMENTAL	\$781.11
PARK RECEIPTS	\$450.00
Total for: CHARGES FOR SERVICES	\$450.00
SALE OF INVESTMENTS	\$2,400.00
Total for: OTHER FINANCING SOURCES	\$2,400.00
TOTAL RECEIPTS FOR 1301 PARKS AND RECREATION	\$8,456.72
Fund: <u>61 RAINY DAY</u>	
SPECIAL STATE DISTRIBUTION	\$2,659.06
Total for: INTERGOVERNMENTAL	\$2,659.06
TOTAL RECEIPTS FOR 61 RAINY DAY	\$2,659.06
Fund: <u>1154 LAW ENFORCEMENT CONTINUING EDDUCATI</u>	
GUN PERMITS	\$540.00
Total for: LICENSES AND PERMITS	\$540.00
ACCIDENT REPORT COPIES	\$73.00
CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$65.00
CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$35.00
Total for: CHARGES FOR SERVICES	\$173.00
TOTAL RECEIPTS FOR 1154 LAW ENFORCEMENT CONTINUING EDDUCATI	\$713.00
Fund: <u>2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$3,476.43

UNIT NAME: WALTON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: CASS COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
Total for: INTERGOVERNMENTAL	\$3,476.43
SALE OF INVESTMENTS	\$15,000.00
Total for: OTHER FINANCING SOURCES	\$15,000.00
TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$18,476.43
Fund: <u>2411 CREDIT CAPITAL PROJECTS</u>	
CREDIT INTERGOVERNMENTAL	\$10,323.00
Total for: INTERGOVERNMENTAL	\$10,323.00
TOTAL RECEIPTS FOR 2411 CREDIT CAPITAL PROJECTS	\$10,323.00
Fund: <u>300 PAYROLL</u>	
AGENCY FUND ADDITIONS	\$189,838.89
Total for: OTHER FINANCING SOURCES	\$189,838.89
TOTAL RECEIPTS FOR 300 PAYROLL	\$189,838.89
Total Receipts:	\$515,167.83

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

ID: 9-3-550

PAGE: 1

COUNTY: CASS COUNTY

UNIT NAME: WALTON CIVIL TOWN

Fund:	708 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$11,000.00
	SUPPLIES		\$2,760.98
	OTHER SERVICES AND CHARGES		\$10,297.16
	TOTAL		\$24,058.14
Fund:	706 LOCAL ROAD AND STREET		
	SUPPLIES		\$1,702.79
	OTHER SERVICES AND CHARGES		\$2,968.98
	TOTAL		\$4,671.77
Fund:	5 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$2,790.95
	CAPITAL OUTLAY		\$195.60
	TOTAL		\$2,986.55
Fund:	1301 PARKS AND RECREATION		
	SUPPLIES		\$27.63
	OTHER SERVICES AND CHARGES		\$4,045.16
	OTHER DISBURSEMENTS		\$225.00
	TOTAL		\$4,297.79
Fund:	61 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$937.50
	DEBT SERVICE-PRINCIPAL		\$1,495.68
	TOTAL		\$2,433.18
Fund:	1154 LAW ENFORCEMENT CONTINUING EDDUCATI		
	OTHER DISBURSEMENTS		\$10.00
	TOTAL		\$10.00
Fund:	2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	CAPITAL OUTLAY		\$11,138.13
	TOTAL		\$11,138.13
Fund:	2411 CEDIT CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$3,000.00
	TOTAL		\$3,000.00
Fund:	300 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$189,838.89
	TOTAL		\$189,838.89
TOTAL DISBURSEMENTS:			\$242,434.45

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

ID: 9-3-550 PAGE: 1
COUNTY: CASS COUNTY
UNIT NAME: WALTON CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$120,223.33
SUPPLIES	\$4,075.34
OTHER SERVICES AND CHARGES	\$86,659.46
CAPITAL OUTLAY	\$791.33
OTHER DISBURSEMENTS	\$418.18

TOTAL **\$212,167.64**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$120,223.33
SUPPLIES	\$4,075.34
OTHER SERVICES AND CHARGES	\$86,659.46
CAPITAL OUTLAY	\$791.33
OTHER DISBURSEMENTS	\$418.18
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$212,167.64**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
6580 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$112,122.36
	NO FUNCTION NEEDED	METERED-OTHER	\$11,111.72
	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC	\$9,207.00
	NO FUNCTION NEEDED	UNMETERED SALES-RESIDENTIAL	\$205.55
Fund Total:			\$132,646.63
6508 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$5,194.36
Fund Total:			\$5,194.36
6509 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$2,345.92
Fund Total:			\$2,345.92
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$199,301.45
	NO FUNCTION NEEDED	OTHER REVENUE	\$4,919.67
Fund Total:			\$204,221.12
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$24,000.00
Fund Total:			\$24,000.00
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$36,000.00
Fund Total:			\$36,000.00
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED REVENUES	\$2,322.80
Fund Total:			\$2,322.80
Total REVENUES:			\$406,730.83

EXPENDITURES

6580 WATER UTILITY-OPERATING	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	TRANSPORTATION EXPENSE	\$4,539.56
Expense Category Total:			\$4,539.56
	WATER TREATMENT EXPENSE-OPERATIONS	INSURANCE-GENERAL LIABILITY	\$2,074.00
	WATER TREATMENT EXPENSE-OPERATIONS	TAXES	\$1,909.73
	WATER TREATMENT EXPENSE-OPERATIONS	MISCELLANEOUS	\$24,545.74
Expense Category Total:			\$28,529.47
	POWER PRODUCTION	PURCHASED POWER	\$7,348.17
Expense Category Total:			\$7,348.17
	COLLECTION SYSTEM-MAINTENANCE	MATERIALS AND SUPPLIES	\$6,009.70
Expense Category Total:			\$6,009.70
	PUMPING-OPERATIONS	RENTS	\$295.00
Expense Category Total:			\$295.00

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

Fund Name	Expense Category	Account Title	Amount
6580 WATER UTILITY-OPERATING	PUMPING-MAINTENANCE	CHEMICALS	\$1,620.26
<i>Expense Category Total:</i>			<i>\$1,620.26</i>
	ADMINISTRATION AND GENERAL	SALARIES AND WAGES-EMPLOYEES	\$43,274.50
<i>Expense Category Total:</i>	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	<i>\$41,354.82</i>
<i>Fund Total:</i>			<i>\$84,629.32</i>
			<i>\$132,971.48</i>
6508 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	EQUIPMENT	\$36,827.24
<i>Expense Category Total:</i>			<i>\$36,827.24</i>
<i>Fund Total:</i>			<i>\$36,827.24</i>
6509 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$1,738.76
<i>Expense Category Total:</i>			<i>\$1,738.76</i>
<i>Fund Total:</i>			<i>\$1,738.76</i>
WASTEWATER UTILITY-OPERATING	WATER TREATMENT EXPENSE-OPERATIONS	SALARIES AND WAGES-EMPLOYEES	\$57,422.22
<i>Expense Category Total:</i>			<i>\$57,422.22</i>
	POWER PRODUCTION	PURCHASED POWER	\$24,632.45
<i>Expense Category Total:</i>			<i>\$24,632.45</i>
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE	\$5,417.95
<i>Expense Category Total:</i>			<i>\$5,417.95</i>
	PUMPING-OPERATIONS	CHEMICALS	\$627.77
<i>Expense Category Total:</i>	PUMPING-OPERATIONS	MATERIALS AND SUPPLIES	<i>\$10,716.34</i>
			<i>\$11,344.11</i>
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$41,089.44
<i>Expense Category Total:</i>	ADMINISTRATION AND GENERAL	INSURANCE-OTHER	<i>\$3,560.00</i>
	ADMINISTRATION AND GENERAL	MISCELLANEOUS	\$25,409.49
<i>Expense Category Total:</i>			<i>\$70,058.93</i>
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$60,000.00
<i>Expense Category Total:</i>			<i>\$60,000.00</i>
<i>Fund Total:</i>			<i>\$228,875.66</i>
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$20,000.00
<i>Expense Category Total:</i>	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	<i>\$4,060.00</i>
<i>Fund Total:</i>			<i>\$24,060.00</i>
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$20,236.70
<i>Expense Category Total:</i>			<i>\$20,236.70</i>

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: WALTON CIVIL TOWN
COUNTY: CASS COUNTY

ID: 9-3-550

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

PAGE: 3

Fund Total:

\$20,236.70

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS	\$1,713.49
Expense Category Total:			\$1,713.49
Fund Total:			\$1,713.49
Total EXPENDITURES:			\$446,423.33

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 CHECKING	0050032				\$287,587.61
		WATER CHECKING	0050067				\$80,295.97
		OFFICE CASH	0050067				\$125.00
		SEWAGE CHECKING	0050040				\$113,345.82

Total CASH: **\$481,354.40**

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>
01/02/2008	101 GENERAL	SAVINGS ACT.	9629295	\$67,076.50	12/31/2009	0.70	\$22,644.42

Total by Fund: **\$22,644.42**

01/02/2008	708 MOTOR VEHICLE HIGHWAY	SAVINGS ACT.	9629295	\$107,884.21	12/31/2009	0.70	\$109,001.65
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Total by Fund: **\$109,001.65**

01/02/2008	706 LOCAL ROAD AND STREET	SAVINGS ACT.	9629295	\$12,052.39	12/31/2009	0.70	\$12,177.34
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Total by Fund: **\$12,177.34**

01/02/2008	1301 PARKS AND RECREATION	SAVINGS ACT.	9629295	\$2,475.82	12/31/2009	0.70	\$97.78
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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>
Total by Fund:							\$97.78
01/02/2008	2379 CUMULATIVE CAPL IMPRV CIGARETTE TAX	SAVINGS ACT.	9629295	\$60,289.20	12/31/2009	0.70	\$45,796.58
Total by Fund:							\$45,796.58
01/02/2008	2411 CEDIT CAPITAL PROJECTS	SAVINGS ACT.	9629295	\$89,790.53	12/31/2009	0.70	\$90,721.28
Total by Fund:							\$90,721.28
01/02/2008	6580 WATER UTILITY-OPERATI NG	SAVINGS ACT.	9634592	\$29,209.88	12/31/2009	0.64	\$29,504.17
05/17/2007	6580 WATER UTILITY-OPERATI NG	CERTIFICATE OF DEPOSIT	71105	\$3,000.00	04/17/2009	4.09	\$3,000.00
Total by Fund:							\$32,504.17
05/17/2007	6508 WATER UTILITY-DEPRECI ATION/IMPROVE	SAVINGS ACCOUNT	9634592	\$64,492.06	04/17/2009	0.64	\$65,153.69
05/17/2007	6508 WATER UTILITY-DEPRECI ATION/IMPROVE	CERTIFICATE OF DEPOSIT	89019	\$12,000.00	04/17/2009	4.25	\$12,000.00
07/28/2008	6508 WATER UTILITY-DEPRECI ATION/IMPROVE	CERTIFICATE OF DEPOSIT	89012	\$22,000.00	10/19/2009	3.40	\$22,000.00
07/29/2008	6508 WATER UTILITY-DEPRECI	CERTIFICATE OF DEPOSIT	88803095	\$15,000.00	10/29/2009	3.40	\$15,000.00

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>
		ATION/IMPROVE					
Total by Fund:							\$114,153.69
01/02/2008	6509 WATER UTILITY-CUSTOM ER DEPOSIT	SAVINGS ACT.	88809705	\$4,300.00	12/31/2009	0.06	\$4,300.00
Total by Fund:							\$4,300.00
01/02/2008	WASTEWATER UTILITY-OPERATI NG	SAVINGS ACT.	9628461	\$170,148.22	12/31/2009	0.67	\$171,884.79
Total by Fund:							\$171,884.79
01/02/2008	WASTEWATER UTIL-BOND AND INTEREST	SAVINGS ACT.	9628461	\$24,362.10	12/31/2009	0.67	\$24,610.57
Total by Fund:							\$24,610.57
01/02/2008	WASTEWATER UTILITY-DEPREC/I MPROVE	SAVINGS ACT.	9628461	\$22,946.10	12/31/2009	0.67	\$23,179.50
Total by Fund:							\$23,179.50
03/25/2007	WASTEWATER UTILITY-CUSTOM ER DEPOSIT	CERT. OF DEPOSIT	93397	\$2,200.00	01/25/2009	0.67	\$2,200.00

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>
Total by Fund:							\$2,200.00
Total INVESTMENTS:							\$653,271.77
Total Cash and Investments:							\$1,134,626.17

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$65,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$20,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$45,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$3,710.00

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

FIRE PROTECTION	\$8,316.00	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$8,316.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$8,316.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550

COUNTY: CASS 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>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550

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

COUNTY: CASS COUNTY
 UNIT NAME: WALTON CIVIL TOWN

ID: 9-3-550
 PAGE: 1

	101 GENERAL	6580 WATER UTILITY-OPERATING	WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$2,095,066.70	\$316,929.32	\$2,048,664.53
<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	\$20,790.00	\$0.00
MACHINERY AND EQUIPMENT	\$69,425.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$69,425.00</u>	<u>\$20,790.00</u>	<u>\$0.00</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	\$24,790.00	\$12,794.35	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$24,790.00</u>	<u>\$12,794.35</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$2,139,701.70</u>	<u>\$324,924.97</u>	<u>\$2,048,664.53</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WALTON CIVIL TOWN
COUNTY: CASS COUNTY

ID: 9-3-550

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>
	WALTON COMMUNITY FIRE DEPT.	210 S. DEPOT ST. WALTON, IN 4-6994	CASS COUNTY	WALTER BENNETT	574-626-2352	FIRE PROTECTION	\$13,195.00
	GALVESTON AMBULANCE SERVICE	101 E. JACKSON GALVESTON, IN 4-6932	CASS COUNTY	?	574-699-6284	AMBULANCE SERVICE	\$1,500.00
	WALTON AMERICAN LEGION	111S. DEPOT ST. WALTON, IN 4-6994	CASS COUNTY	?	574-626-2625	MEMORIAL DAY CONTRIBUTUION	\$75.00
	LEWIS CASS SUMMER SOFTBALL LEAGUE	607 EAST ST. WALTON, IN 4-6994	CASS COUNTY	BARBARA MEEK	574-626-2769	SOFTBALL DONATION	\$200.00
	FIREWORKS ORGANIZATION OF WALTON	101 S. MAIN ST. WALTON, IN 4-6994	CASS COUNTY	PAMELA S. GRANT	574-626-3137	FIREWORKS DONATION	\$2,000.00
	WALTON MAIN ST. ORGANIZATION	 WALTON, IN 4-6994	CASS COUNTY	ROVENA AYERS		REVITALIZING DOWNTOWN	\$1,520.00