

FEDERAL IDENTIFICATION NUMBER:
35-1167606

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

UNIT NAME:
SHIPSHEWANA CIVIL TOWN

COUNTY:
LAGRANGE COUNTY

ID: 44-3-728
(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: RUTH ANN DOWNEY

DATE SIGNED: _____

ADDRESS: 345 N MORTON STREET
P.O. BOX 486

CITY: SHIPSHEWANA

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 768-4743

ZIP: 46565-0486

*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	\$323,505.21	\$564,051.24	\$595,589.73	\$291,966.72	\$0.00	\$291,966.72
Total by Fund Type:	\$323,505.21	\$564,051.24	\$595,589.73	\$291,966.72	\$0.00	\$291,966.72
FUND TYPE: SPECIAL REVENUE						
261 AMISH YOUTH GRANT	\$711.01	\$3.65	\$714.66	\$0.00	\$0.00	\$0.00
260 APPRECIATION	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
411 FIRE	\$54,758.42	\$101,539.40	\$118,233.55	\$38,064.27	\$0.00	\$38,064.27
265 FOOD_BEVERAGE TAX	\$63,718.05	\$177,730.99	\$123,675.90	\$117,773.14	\$0.00	\$117,773.14
267 GIFT	\$1,564.31	\$9,461.23	\$2,714.47	\$8,311.07	\$0.00	\$8,311.07
269 GIFT #2	\$14,605.29	\$19,126.33	\$25,394.03	\$8,337.59	\$0.00	\$8,337.59
268 GIFT#4 POLICE	\$1,145.86	\$475.48	\$1,483.89	\$137.45	\$0.00	\$137.45
266 LOCAL LAW ENFORCEMENT	\$7,240.45	\$1,629.51	\$5.00	\$8,864.96	\$0.00	\$8,864.96
202 LOCAL ROAD AND STREET	\$53,089.70	\$3,676.56	\$28,772.95	\$27,993.31	\$0.00	\$27,993.31
201 MOTOR VEHICLE HIGHWAY	\$176,168.58	\$115,034.15	\$153,795.88	\$137,406.85	\$0.00	\$137,406.85
216 PARKS AND RECREATION	\$53,149.99	\$57,178.02	\$60,336.36	\$49,991.65	\$0.00	\$49,991.65
263 POLICE GRANT	\$0.00	\$4,211.00	\$4,211.00	\$0.00	\$0.00	\$0.00
105 RAINY DAY	\$48,441.31	\$36,375.66	\$0.00	\$84,816.97	\$0.00	\$84,816.97
264 RIVERBOAT	\$18,438.76	\$3,795.01	\$2,500.00	\$19,733.77	\$0.00	\$19,733.77
270 TOWN CENTER OPERATING	\$20,316.51	\$685,125.50	\$550,000.00	\$155,442.01	\$0.00	\$155,442.01
Total by Fund Type:	\$513,348.24	\$1,217,862.49	\$1,074,337.69	\$656,873.04	\$0.00	\$656,873.04
FUND TYPE: DEBT SERVICE						
308 STORM WATER DEBTJ	\$49,355.03	\$63,189.52	\$89,565.51	\$22,979.04	\$0.00	\$22,979.04
271 TOWN CENTER DEBT	\$0.00	\$601,000.00	\$414,000.00	\$187,000.00	\$0.00	\$187,000.00
Total by Fund Type:	\$49,355.03	\$664,189.52	\$503,565.51	\$209,979.04	\$0.00	\$209,979.04
FUND TYPE: CAPITAL PROJECTS						
102 CEDIT CAPITAL PROJECTS	\$65,838.06	\$125,165.10	\$114,218.03	\$76,785.13	\$0.00	\$76,785.13
400 CUMULATIVE CAPITAL DEVELOPMENT	\$216,193.78	\$28,224.30	\$423.66	\$243,994.42	\$0.00	\$243,994.42

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						
401 CUMULATIVE CAPITAL IMPROVEMENT	\$66,716.21	\$3,333.72	\$0.00	\$70,049.93	\$0.00	\$70,049.93
403 CUMULATIVE FIRE	\$86,700.63	\$17,061.55	\$22,564.77	\$81,197.41	\$0.00	\$81,197.41
110 TIF CAPITAL PROJECT	\$820,962.90	\$723,113.45	\$1,081,463.84	\$462,612.51	\$0.00	\$462,612.51
Total by Fund Type:	\$1,256,411.58	\$896,898.12	\$1,218,670.30	\$934,639.40	\$0.00	\$934,639.40
FUND TYPE: AGENCY						
701 PAYROLL	\$433.97	\$565,833.91	\$564,895.62	\$1,372.26	\$0.00	\$1,372.26
Total by Fund Type:	\$433.97	\$565,833.91	\$564,895.62	\$1,372.26	\$0.00	\$1,372.26
Subtotal All Funds:	\$2,143,054.03	\$3,908,835.28	\$3,957,058.85	\$2,094,830.46	\$0.00	\$2,094,830.46

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In		\$612,021.88	
Transfers Out			\$612,021.88
Net Receipts and Disbursements		\$3,296,813.40	\$3,345,036.97

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						
626 STORM WATER UTILITY-CONSTRUCTION	\$92,029.58	\$1,827.16	\$19,302.27	\$74,554.47	\$0.00	\$74,554.47
625 STORM WATER UTILITY-OPERATING	\$64,984.17	\$56,834.29	\$47,817.99	\$74,000.47	\$0.00	\$74,000.47
607 WASTEWATER UTIL-BOND AND INTEREST	\$11,000.65	\$66,000.00	\$66,460.00	\$10,540.65	\$0.00	\$10,540.65
608 WASTEWATER UTILITY-DEBT RESERVE	\$137,813.00	\$0.00	\$0.00	\$137,813.00	\$0.00	\$137,813.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE	\$490,293.90	\$436,435.00	\$23,203.72	\$903,525.18	\$0.00	\$903,525.18
606 WASTEWATER UTILITY-OPERATING	\$142,107.81	\$199,005.11	\$280,637.39	\$60,475.53	\$0.00	\$60,475.53
601 WATER UTILITY-BOND AND INTEREST	\$2,696.75	\$54,000.00	\$50,877.36	\$5,819.39	\$0.00	\$5,819.39
604 WATER UTILITY-CUSTOMER DEPOSIT	\$2,775.00	\$1,200.00	\$325.00	\$3,650.00	\$0.00	\$3,650.00
602 WATER UTILITY-DEBT RESERVE	\$122,619.00	\$0.00	\$0.00	\$122,619.00	\$0.00	\$122,619.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$234,241.74	\$195,000.00	\$122,105.59	\$307,136.15	\$0.00	\$307,136.15
600 WATER UTILITY-OPERATING	\$69,524.25	\$217,008.69	\$220,707.29	\$65,825.65	\$0.00	\$65,825.65
Total by Fund Type:	\$1,370,085.85	\$1,227,310.25	\$831,436.61	\$1,765,959.49	\$0.00	\$1,765,959.49

Subtotal All Funds:	\$1,370,085.85	\$1,227,310.25	\$831,436.61	\$1,765,959.49	\$0.00	\$1,765,959.49
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In	\$0.00					
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$1,227,310.25	\$831,436.61			

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

UNIT NAME: SHIPSHEWANA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAGRANGE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110	GENERAL PROPERTY TAXES	\$211,442.83
	Total for: TAXES	\$211,442.83
101352	ABC EXCISE TAX DISTRIBUTION	\$1,084.82
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$475.39
101124	SPECIAL STATE DISTRIBUTION	\$31,048.00
101121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,575.00
101122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,915.59
101125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,479.38
101123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$267,597.00
	Total for: INTERGOVERNMENTAL	\$308,175.18
101606	BUILDING DEPARTMENT CHARGES	\$40.00
101601	COPY MACHINE CHARGES	\$116.35
101607	CHARGES FOR SERVICES, OTHER HWY AND STREETS	\$400.00
	Total for: CHARGES FOR SERVICES	\$556.35
101531	INFRACTIONS	\$19,500.00
101608	FINES AND FEES-OTHER	\$180.00
101530	COURT COSTS	\$4,122.99
	Total for: FINES, FORFEITURES, AND FEES	\$23,802.99
101610	INTEREST EARNED	\$5,195.89
101621	RENTAL OF PROPERTY	\$6,123.24
	Total for: MISCELLANEOUS	\$11,319.13
101602	SALE OF CAPITAL ASSETS	\$5,251.00
101602	REFUNDS-OTHER	\$296.00
101604	REIMBURSEMENTS-OTHER	\$2,225.78
101603	REIMBURSEMENTS-OTHER	\$981.98
	Total for: OTHER FINANCING SOURCES	\$8,754.76
	TOTAL RECEIPTS FOR 101 GENERAL	\$564,051.24
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110	GENERAL PROPERTY TAXES	\$91,343.67
201127	OTHER TAXES	\$951.66
	Total for: TAXES	\$92,295.33
201349	STATE GRANTS-OTHER	\$782.24
201313	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$14,496.37
201121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$681.00
201122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,123.54
201125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$639.10
201126	WHEEL TAX INTERGOVERNMENTAL	\$382.17
	Total for: INTERGOVERNMENTAL	\$19,104.42

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008UNIT NAME: SHIPSHEWANA CIVIL TOWN
COUNTY: LAGRANGE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201610	INTEREST EARNED	\$3,634.40
	Total for: MISCELLANEOUS	\$3,634.40
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$115,034.15
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202348	LOCAL ROAD AND STREET DISTRIBUTION	\$2,711.26
	Total for: INTERGOVERNMENTAL	\$2,711.26
202610	INTEREST EARNED	\$965.30
	Total for: MISCELLANEOUS	\$965.30
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$3,676.56
Fund:	<u>264 RIVERBOAT</u>	
264361	OTHER TAXES	\$3,362.36
	Total for: TAXES	\$3,362.36
264610	INTEREST EARNED	\$432.65
	Total for: MISCELLANEOUS	\$432.65
TOTAL RECEIPTS FOR 264 RIVERBOAT		\$3,795.01
Fund:	<u>216 PARKS AND RECREATION</u>	
216110	GENERAL PROPERTY TAXES	\$39,094.54
	Total for: TAXES	\$39,094.54
216349	STATE GRANTS-OTHER	\$4,363.69
216121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$291.00
216122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$908.86
216125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$273.52
	Total for: INTERGOVERNMENTAL	\$5,837.07
216621	PARK RECEIPTS	\$1,995.00
216622	CONCESSION STANDS	\$596.00
	Total for: CHARGES FOR SERVICES	\$2,591.00
216610	INTEREST EARNED	\$1,201.41
216620	RENTAL OF PROPERTY	\$8,260.00
216602	MISCELLANEOUS REVENUE-OTHER	\$10.00
216604	MISCELLANEOUS REVENUE-OTHER	\$184.00
	Total for: MISCELLANEOUS	\$9,655.41
TOTAL RECEIPTS FOR 216 PARKS AND RECREATION		\$57,178.02
Fund:	<u>267 GIFT</u>	
267610	INTEREST EARNED	\$61.19
267670	CONTRIBUTIONS AND DONATIONS	\$58.90

	<u>Title</u>	<u>Amount</u>
Fund: <u>267 GIFT</u>		
267673	CONTRIBUTIONS AND DONATIONS	\$9,234.75
267671	CONTRIBUTIONS AND DONATIONS	\$106.39
	Total for: MISCELLANEOUS	\$9,461.23
TOTAL RECEIPTS FOR 267 GIFT		\$9,461.23
Fund: <u>105 RAINY DAY</u>		
105128	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$28,696.03
105127	CREDIT INTERGOVERNMENTAL	\$5,914.66
	Total for: INTERGOVERNMENTAL	\$34,610.69
105610	INTEREST EARNED	\$1,764.97
	Total for: MISCELLANEOUS	\$1,764.97
TOTAL RECEIPTS FOR 105 RAINY DAY		\$36,375.66
Fund: <u>269 GIFT #2</u>		
269610	INTEREST EARNED	\$161.79
269670	CONTRIBUTIONS AND DONATIONS	\$15,434.19
269602	CONTRIBUTIONS AND DONATIONS	\$1,500.00
269604	MISCELLANEOUS REVENUE-OTHER	\$606.35
269602	MISCELLANEOUS REVENUE-OTHER	\$1,424.00
	Total for: MISCELLANEOUS	\$19,126.33
TOTAL RECEIPTS FOR 269 GIFT #2		\$19,126.33
Fund: <u>260 APPRECIATION</u>		
260001	TRANSFER OF FUNDS-OTHER	\$2,500.00
	Total for: OTHER FINANCING SOURCES	\$2,500.00
TOTAL RECEIPTS FOR 260 APPRECIATION		\$2,500.00
Fund: <u>261 AMISH YOUTH GRANT</u>		
216610	INTEREST EARNED	\$3.65
	Total for: MISCELLANEOUS	\$3.65
TOTAL RECEIPTS FOR 261 AMISH YOUTH GRANT		\$3.65
Fund: <u>263 POLICE GRANT</u>		
263312	STATE GRANTS-PUBLIC SAFETY	\$4,211.00
	Total for: INTERGOVERNMENTAL	\$4,211.00
TOTAL RECEIPTS FOR 263 POLICE GRANT		\$4,211.00
Fund: <u>265 FOOD BEVERAGE TAX</u>		

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: SHIPSHEWANA CIVIL TOWN
COUNTY: LAGRANGE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>265 FOOD BEVERAGE TAX</u>		
265361	FOOD AND BEVERAGE TAX	\$95,969.99
	Total for: TAXES	\$95,969.99
265312	FED. GRANTS-TRANSPORTATION	\$79,534.60
	Total for: INTERGOVERNMENTAL	\$79,534.60
265610	INTEREST EARNED	\$2,226.40
	Total for: MISCELLANEOUS	\$2,226.40
TOTAL RECEIPTS FOR 265 FOOD BEVERAGE TAX		\$177,730.99
Fund: <u>266 LOCAL LAW ENFORCEMENT</u>		
266422	GUN PERMITS	\$60.00
	Total for: LICENSES AND PERMITS	\$60.00
266421	ACCIDENT REPORT COPIES	\$538.06
	Total for: CHARGES FOR SERVICES	\$538.06
266610	INTEREST EARNED	\$279.45
266427	MISCELLANEOUS REVENUE-OTHER	\$752.00
	Total for: MISCELLANEOUS	\$1,031.45
TOTAL RECEIPTS FOR 266 LOCAL LAW ENFORCEMENT		\$1,629.51
Fund: <u>268 GIFT#4 POLICE</u>		
268610	INTEREST EARNED	\$13.43
268670	CONTRIBUTIONS AND DONATIONS	\$440.00
268602	MISCELLANEOUS REVENUE-OTHER	\$22.05
	Total for: MISCELLANEOUS	\$475.48
TOTAL RECEIPTS FOR 268 GIFT#4 POLICE		\$475.48
Fund: <u>270 TOWN CENTER OPERATING</u>		
270361	INNKEEPERS TAX	\$148,068.53
	Total for: TAXES	\$148,068.53
270610	INTEREST EARNED	\$692.38
270620	RENTAL OF PROPERTY	\$29,780.00
270670	CONTRIBUTIONS AND DONATIONS	\$100,000.00
270613	MISCELLANEOUS REVENUE-OTHER	\$91,805.59
	Total for: MISCELLANEOUS	\$222,277.97
270612	SPECIAL ASSESSMENTS-OTHER	\$199,779.00
	Total for: SPECIAL ASSESSMENTS	\$199,779.00
270001	INTERFUND LOAN PAYMENTS RECEIVED	\$115,000.00
	Total for: OTHER FINANCING SOURCES	\$115,000.00
TOTAL RECEIPTS FOR 270 TOWN CENTER OPERATING		\$685,125.50

	<u>Title</u>	<u>Amount</u>
Fund: <u>411 FIRE</u>		
411110	GENERAL PROPERTY TAXES	\$14,493.13
	Total for: TAXES	\$14,493.13
411121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$108.00
411122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$336.93
411125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$101.40
	Total for: INTERGOVERNMENTAL	\$546.33
411426	FIRE PROTECTION CONTRACTS	\$58,608.20
411429	CHARGES FOR SERVICES, OTHER HEALTH AND WELFARE	\$775.00
411428	CHARGES FOR SERVICES-OTHER	\$25,641.10
	Total for: CHARGES FOR SERVICES	\$85,024.30
411610	INTEREST EARNED	\$1,025.64
411604	MISCELLANEOUS REVENUE-OTHER	\$450.00
	Total for: MISCELLANEOUS	\$1,475.64
TOTAL RECEIPTS FOR 411 FIRE		\$101,539.40
Fund: <u>308 STORM WATER DEBTJ</u>		
308110	GENERAL PROPERTY TAXES	\$41,586.99
	Total for: TAXES	\$41,586.99
308121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$309.00
308122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$966.81
308125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$290.96
	Total for: INTERGOVERNMENTAL	\$1,566.77
308610	INTEREST EARNED	\$35.76
	Total for: MISCELLANEOUS	\$35.76
308001	INTERFUND LOAN PAYMENTS RECEIVED	\$20,000.00
	Total for: OTHER FINANCING SOURCES	\$20,000.00
TOTAL RECEIPTS FOR 308 STORM WATER DEBTJ		\$63,189.52
Fund: <u>271 TOWN CENTER DEBT</u>		
271001	TRANSFER OF FUNDS-OTHER	\$601,000.00
	Total for: OTHER FINANCING SOURCES	\$601,000.00
TOTAL RECEIPTS FOR 271 TOWN CENTER DEBT		\$601,000.00
Fund: <u>400 CUMULATIVE CAPITAL DEVELOPMENT</u>		
400110	GENERAL PROPERTY TAXES	\$22,247.42
	Total for: TAXES	\$22,247.42
400121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$166.00
400122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$517.20
400125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$155.66

	<u>Title</u>	<u>Amount</u>
Fund:	<u>400 CUMULATIVE CAPITAL DEVELOPMENT</u>	
	Total for: INTERGOVERNMENTAL	\$838.86
400610	INTEREST EARNED	\$5,138.02
	Total for: MISCELLANEOUS	\$5,138.02
TOTAL RECEIPTS FOR 400 CUMULATIVE CAPITAL DEVELOPMENT		\$28,224.30
Fund:	<u>403 CUMULATIVE FIRE</u>	
403110	GENERAL PROPERTY TAXES	\$14,862.39
	Total for: TAXES	\$14,862.39
403121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$111.00
403122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$345.52
403125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$103.98
	Total for: INTERGOVERNMENTAL	\$560.50
403610	INTEREST EARNED	\$1,638.66
	Total for: MISCELLANEOUS	\$1,638.66
TOTAL RECEIPTS FOR 403 CUMULATIVE FIRE		\$17,061.55
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354	CIGARETTE TAX DISTR-CCI FUND	\$1,743.10
	Total for: INTERGOVERNMENTAL	\$1,743.10
401610	INTEREST EARNED	\$1,590.62
	Total for: MISCELLANEOUS	\$1,590.62
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT		\$3,333.72
Fund:	<u>102 CREDIT CAPITAL PROJECTS</u>	
102126	CREDIT INTERGOVERNMENTAL	\$109,816.00
	Total for: INTERGOVERNMENTAL	\$109,816.00
102610	INTEREST EARNED	\$349.10
	Total for: MISCELLANEOUS	\$349.10
102001	INTERFUND LOAN PAYMENTS RECEIVED	\$15,000.00
	Total for: OTHER FINANCING SOURCES	\$15,000.00
TOTAL RECEIPTS FOR 102 CREDIT CAPITAL PROJECTS		\$125,165.10
Fund:	<u>110 TIF CAPITAL PROJECT</u>	
110119	GENERAL PROPERTY TAXES	\$46,669.94
110604	GENERAL PROPERTY TAXES	\$40,000.00
110120	GENERAL PROPERTY TAXES	\$464,247.69
	Total for: TAXES	\$550,917.63
110610	INTEREST EARNED	\$12,805.56

	<u>Title</u>	<u>Amount</u>
Fund: <u>110 TIF CAPITAL PROJECT</u>		
110602	MISCELLANEOUS REVENUE-OTHER	\$637.38
	Total for: MISCELLANEOUS	\$13,442.94
110000	TRANSFER OF FUNDS-OTHER	\$8,521.88
110000	INTERFUND LOAN PAYMENTS RECEIVED	\$150,000.00
110603	REFUNDS-OTHER	\$231.00
	Total for: OTHER FINANCING SOURCES	\$158,752.88
TOTAL RECEIPTS FOR 110 TIF CAPITAL PROJECT		\$723,113.45
Fund: <u>701 PAYROLL</u>		
701929	AGENCY FUND ADDITIONS	\$2,552.43
701933	AGENCY FUND ADDITIONS	\$1,863.42
701934	AGENCY FUND ADDITIONS	\$16,883.09
701930	AGENCY FUND ADDITIONS	\$7,258.92
701931	AGENCY FUND ADDITIONS	\$1,486.98
701932	AGENCY FUND ADDITIONS	\$10,999.96
701110	AGENCY FUND ADDITIONS	\$376,013.06
701921	AGENCY FUND ADDITIONS	\$48,493.85
701922	AGENCY FUND ADDITIONS	\$31,197.08
701923	AGENCY FUND ADDITIONS	\$7,296.09
701924	AGENCY FUND ADDITIONS	\$16,545.02
701925	AGENCY FUND ADDITIONS	\$6,750.84
701927	AGENCY FUND ADDITIONS	\$31,197.08
701928	AGENCY FUND ADDITIONS	\$7,296.09
	Total for: OTHER FINANCING SOURCES	\$565,833.91
TOTAL RECEIPTS FOR 701 PAYROLL		\$565,833.91
Total Receipts:		\$3,908,835.28

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

ID: 44-3-728 PAGE: 1
COUNTY: LAGRANGE COUNTY
UNIT NAME: SHIPSHEWANA CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$40,832.08
	SUPPLIES		\$45,014.43
	OTHER SERVICES AND CHARGES		\$58,763.44
	CAPITAL OUTLAY		\$7,385.00
	TRANSFER OF FUNDS		\$1,800.93
	TOTAL		\$153,795.88

Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$28,772.95
	TOTAL		\$28,772.95

Fund:	264 RIVERBOAT		
	TRANSFER OF FUNDS		\$2,500.00
	TOTAL		\$2,500.00

Fund:	216 PARKS AND RECREATION		
	PERSONAL SERVICES		\$13,009.29
	SUPPLIES		\$16,977.48
	OTHER SERVICES AND CHARGES		\$29,574.87
	TRANSFER OF FUNDS		\$774.72
	TOTAL		\$60,336.36

Fund:	267 GIFT		
	SUPPLIES		\$2,714.47
	TOTAL		\$2,714.47

Fund:	269 GIFT #2		
	SUPPLIES		\$3,947.53
	OTHER SERVICES AND CHARGES		\$3,280.50
	CAPITAL OUTLAY		\$18,166.00
	TOTAL		\$25,394.03

Fund:	260 APPRECIATION		
	OTHER SERVICES AND CHARGES		\$2,500.00
	TOTAL		\$2,500.00

Fund:	261 AMISH YOUTH GRANT		
	OTHER SERVICES AND CHARGES		\$714.66
	TOTAL		\$714.66

Fund:	263 POLICE GRANT		
	CAPITAL OUTLAY		\$4,211.00
	TOTAL		\$4,211.00

Fund:	265 FOOD_BEVERAGE TAX		
	OTHER SERVICES AND CHARGES		\$72,882.58
	CAPITAL OUTLAY		\$50,793.32

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

ID: 44-3-728 PAGE: 2
 COUNTY: LAGRANGE COUNTY
 UNIT NAME: SHIPSHEWANA CIVIL TOWN

TOTAL		\$123,675.90
Fund: 266 LOCAL LAW ENFORCEMENT		
	OTHER DISBURSEMENTS	\$5.00
TOTAL		\$5.00
Fund: 268 GIFT#4 POLICE		
	SUPPLIES	\$1,483.89
TOTAL		\$1,483.89
Fund: 270 TOWN CENTER OPERATING		
	SUPPLIES	\$190.00
	OTHER SERVICES AND CHARGES	\$434,810.00
	INTERFUND LOANS	\$115,000.00
TOTAL		\$550,000.00
Fund: 411 FIRE		
	PERSONAL SERVICES	\$39,576.88
	SUPPLIES	\$15,872.19
	OTHER SERVICES AND CHARGES	\$40,703.21
	CAPITAL OUTLAY	\$21,078.00
	OTHER DISBURSEMENTS	\$220.96
	TRANSFER OF FUNDS	\$782.31
TOTAL		\$118,233.55
Fund: 308 STORM WATER DEBTJ		
	DEBT SERVICE-PRINCIPAL	\$30,000.00
	DEBT SERVICE-INTEREST	\$38,327.50
	OTHER DISBURSEMENTS	\$400.00
	TRANSFER OF FUNDS	\$838.01
	INTERFUND LOANS	\$20,000.00
TOTAL		\$89,565.51
Fund: 271 TOWN CENTER DEBT		
	OTHER DISBURSEMENTS	\$414,000.00
TOTAL		\$414,000.00
Fund: 400 CUMULATIVE CAPITAL DEVELOPMENT		
	TRANSFER OF FUNDS	\$423.66
TOTAL		\$423.66
Fund: 403 CUMULATIVE FIRE		
	CAPITAL OUTLAY	\$22,282.08
	TRANSFER OF FUNDS	\$282.69
TOTAL		\$22,564.77
Fund: 102 CREDIT CAPITAL PROJECTS		
	SUPPLIES	\$46,656.78
	OTHER SERVICES AND CHARGES	\$10,683.50

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

ID: 44-3-728 PAGE: 3

COUNTY: LAGRANGE COUNTY

UNIT NAME: SHIPSHEWANA CIVIL TOWN

	DEBT SERVICE-PRINCIPAL	\$25,000.00
	DEBT SERVICE-INTEREST	\$16,877.75
	INTERFUND LOANS	\$15,000.00
	TOTAL	\$114,218.03
<hr/>		
Fund:	110 TIF CAPITAL PROJECT	
	OTHER SERVICES AND CHARGES	\$62,594.33
	CAPITAL OUTLAY	\$267,869.51
	TRANSFER OF FUNDS	\$601,000.00
	INTERFUND LOANS	\$150,000.00
	TOTAL	\$1,081,463.84
<hr/>		
Fund:	701 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$564,895.62
	TOTAL	\$564,895.62
<hr/>		
	TOTAL DISBURSEMENTS:	\$3,361,469.12

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

ID: 44-3-728 PAGE: 1
COUNTY: LAGRANGE COUNTY
UNIT NAME: SHIPSHEWANA CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$312,060.60
SUPPLIES	\$58,479.90
OTHER SERVICES AND CHARGES	\$171,742.48
CAPITAL OUTLAY	\$49,517.19
OTHER DISBURSEMENTS	\$170.00
TRANSFER OF FUNDS	\$3,619.56

TOTAL **\$595,589.73**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$312,060.60
SUPPLIES	\$58,479.90
OTHER SERVICES AND CHARGES	\$171,742.48
CAPITAL OUTLAY	\$49,517.19
OTHER DISBURSEMENTS	\$170.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$595,589.73**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
600 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	600441 METERED-OTHER	\$158,584.54
	NO FUNCTION NEEDED	600602 MISC. SERVICE REVENUES	\$621.37
	NO FUNCTION NEEDED	600444 PENALTIES	\$1,206.21
	GENERAL CATEGORIES	600447 PENALTIES	\$6,604.03
	GENERAL CATEGORIES	600443 RECONNECT FEE	\$1,225.00
	GENERAL CATEGORIES	600442 OTHER REVENUE	\$24,493.32
	GENERAL CATEGORIES	600446 OTHER REVENUE	\$5,000.00
	GENERAL CATEGORIES	600610 INTEREST EARNED	\$11,118.91
	GENERAL CATEGORIES	600620 RENTAL OF PROPERTY	\$6,600.00
	GENERAL CATEGORIES	600604 REFUNDS-OTHER	\$1,555.31
	Fund Total:		\$217,008.69
601 WATER UTILITY-BOND AND INTEREST	GENERAL CATEGORIES	601441 CAPITAL CONTRIBUTIONS	\$54,000.00
	Fund Total:		\$54,000.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	GENERAL CATEGORIES	603441 CAPITAL CONTRIBUTIONS	\$180,000.00
	GENERAL CATEGORIES	603447 CAPITAL CONTRIBUTIONS	\$15,000.00
	Fund Total:		\$195,000.00
604 WATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES	604445 GUARANTEED REVENUES	\$1,200.00
	Fund Total:		\$1,200.00
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606602 MISC. SERVICE REVENUES	\$168.49
	GENERAL CATEGORIES	606444 PENALTIES	\$4,227.71
	GENERAL CATEGORIES	606446 SEWER CONNECTION FEES	\$3,750.00
	GENERAL CATEGORIES	606441 SEWAGE FEE	\$166,882.76
	GENERAL CATEGORIES	606610 INTEREST EARNED	\$23,976.15
	Fund Total:		\$199,005.11
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607441 CAPITAL CONTRIBUTIONS	\$66,000.00
	Fund Total:		\$66,000.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE	GENERAL CATEGORIES	609441 CAPITAL CONTRIBUTIONS	\$170,000.00
	GENERAL CATEGORIES	609446 CAPITAL CONTRIBUTIONS	\$171,435.00
	GENERAL CATEGORIES	609602 CAPITAL CONTRIBUTIONS	\$95,000.00
	Fund Total:		\$436,435.00
625 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	625444 PENALTIES	\$180.52
	NO FUNCTION NEEDED	625441 STORM WATER FEE	\$54,664.62
	NO FUNCTION NEEDED	625610 INTEREST EARNED	\$1,989.15
	Fund Total:		\$56,834.29
626 STORM WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	626610 INTEREST EARNED	\$1,827.16
	Fund Total:		\$1,827.16

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

Total REVENUES:

\$1,227,310.25

EXPENDITURES

Fund Name	Expense Category	Account Title	Amount
600 WATER UTILITY-OPERATING	GENERAL CATEGORIES	600001112 ACCOUNTING AND COLLECTION LABOR	\$12,754.50
	GENERAL CATEGORIES	600001111 SALARIES AND WAGES-EMPLOYEES	\$63,573.33
	GENERAL CATEGORIES	600001132 EMPLOYEE PENSIONS AND BENEFITS	\$2,123.40
	GENERAL CATEGORIES	600001131 EMPLOYEE PENSIONS AND BENEFITS	\$7,064.52
	GENERAL CATEGORIES	600001210 OFFICE SUPPLIES	\$949.89
	GENERAL CATEGORIES	600001214 PLANT REPAIRS	\$9,161.42
	GENERAL CATEGORIES	600001290 CHEMICALS	\$4,470.70
	GENERAL CATEGORIES	600001231 MATERIALS AND SUPPLIES	\$9,148.55
	GENERAL CATEGORIES	600001221 PURCHASED GAS	\$1,945.13
	GENERAL CATEGORIES	600001351 ELECTRIC EXPENSE	\$20,125.03
	GENERAL CATEGORIES	600001136 GENERATION EXPENSE	\$795.85
	GENERAL CATEGORIES	600001220 REPAIRS	\$9,154.31
	GENERAL CATEGORIES	600001312 CONTRACTUAL SERVICES-ENGINEERING	\$6,232.77
	GENERAL CATEGORIES	600001301 CONTRACTUAL SERVICES-LEGAL	\$480.50
	GENERAL CATEGORIES	600001310 CONTRACTUAL SERVICES-PROFESSIONAL	\$6,830.79
	GENERAL CATEGORIES	600001314 CONTRACTUAL SERVICES-TESTING	\$2,091.00
	GENERAL CATEGORIES	600001344 INSURANCE-GENERAL LIABILITY	\$9,160.96
	GENERAL CATEGORIES	600001134 INSURANCE-OTHER	\$4,708.70
	GENERAL CATEGORIES	600001150 TAXES	\$24,671.10
	GENERAL CATEGORIES	600001151 TAXES	\$6,691.00
	GENERAL CATEGORIES	600001213 MISCELLANEOUS	\$957.18
	GENERAL CATEGORIES	600001152 MISCELLANEOUS	\$635.67
	GENERAL CATEGORIES	600001315 MISCELLANEOUS	\$889.55
	GENERAL CATEGORIES	600001324 MISCELLANEOUS	\$922.00
	GENERAL CATEGORIES	600001325 MISCELLANEOUS	\$191.84
	GENERAL CATEGORIES	600001326 MISCELLANEOUS	\$276.40
	GENERAL CATEGORIES	600001354 MISCELLANEOUS	\$100.80
	Expense Category Total:		\$206,106.89
	ADMINISTRATION AND GENERAL	600001113 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$13,318.96
	Expense Category Total:		\$13,318.96
	NO FUNCTION NEEDED	600001001 REFUNDS	\$1,281.44
	Expense Category Total:		\$1,281.44
	Fund Total:		\$220,707.29

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	601001381 BONDS RETIRED (PRINCIPAL ONLY)	\$35,000.00
	NO FUNCTION NEEDED	601001382 INTEREST PAID ON BONDS AND LOANS	\$15,877.36
	Expense Category Total:		\$50,877.36
	Fund Total:		\$50,877.36
603 WATER UTILITY-DEPRECIATION/IMPROVE	WATER TREATMENT EXPENSE-MAINT	603001301 CONTRACTUAL SERVICES-ENGINEERING	\$32,334.28
	WATER TREATMENT EXPENSE-MAINT	603001302 CONTRACTUAL SERVICES-LEGAL	\$2,127.50
	WATER TREATMENT EXPENSE-MAINT	603001303 CONTRACTUAL SERVICES-PROFESSIONAL	\$12,655.56
	Expense Category Total:		\$47,117.34
	NO FUNCTION NEEDED	603001435 WATER/SEWER LINE CONSTRUCTION	\$64,988.25
	NO FUNCTION NEEDED	603001924 OTHER DISBURSEMENTS	\$10,000.00
	Expense Category Total:		\$74,988.25
	Fund Total:		\$122,105.59
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604001590 REFUNDS	\$325.00
	Expense Category Total:		\$325.00
	Fund Total:		\$325.00
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001111 SALARIES AND WAGES-EMPLOYEES	\$58,159.24
	GENERAL CATEGORIES	606001112 SALARIES AND WAGES-EMPLOYEES	\$12,754.50
	GENERAL CATEGORIES	606001113 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$13,318.96
	GENERAL CATEGORIES	606001132 EMPLOYEE PENSIONS AND BENEFITS	\$1,791.67
	GENERAL CATEGORIES	606001131 EMPLOYEE PENSIONS AND BENEFITS	\$6,610.21
	GENERAL CATEGORIES	606001210 OFFICE SUPPLIES	\$1,339.42
	GENERAL CATEGORIES	606001354 PURCHASED WATER	\$3,805.28
	GENERAL CATEGORIES	606001215 SLUDGE REMOVAL EXPENSE	\$24,094.37
	GENERAL CATEGORIES	606001290 CHEMICALS	\$5,140.94
	GENERAL CATEGORIES	606001231 MATERIALS AND SUPPLIES	\$11,173.39
	GENERAL CATEGORIES	606001221 PURCHASED GAS	\$2,304.51
	GENERAL CATEGORIES	606001351 ELECTRIC EXPENSE	\$27,089.62
	GENERAL CATEGORIES	606001352 ELECTRIC EXPENSE	\$10,709.14
	GENERAL CATEGORIES	606001220 REPAIRS	\$6,178.00
	GENERAL CATEGORIES	606001235 REPAIRS	\$13,237.15
	GENERAL CATEGORIES	606001304 CONTRACTUAL SERVICES-ENGINEERING	\$585.00
	GENERAL CATEGORIES	606001301 CONTRACTUAL SERVICES-LEGAL	\$782.00
	GENERAL CATEGORIES	606001303 CONTRACTUAL SERVICES-PROFESSIONAL	\$4,989.29
	GENERAL CATEGORIES	606001214 CONTRACTUAL SERVICES-OTHER	\$49,122.24
	GENERAL CATEGORIES	606001152 TRANSPORTATION EXPENSE	\$63.00

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001344 INSURANCE-GENERAL LIABILITY	\$13,752.46
	GENERAL CATEGORIES	606001134 INSURANCE-OTHER	\$5,088.85
	GENERAL CATEGORIES	606001136 RENTS	\$747.43
	GENERAL CATEGORIES	606001213 MISCELLANEOUS	\$693.91
	GENERAL CATEGORIES	6060240000 MISCELLANEOUS	\$2,400.00
	GENERAL CATEGORIES	606001324 MISCELLANEOUS	\$1,094.07
	GENERAL CATEGORIES	606001326 MISCELLANEOUS	\$6.99
	GENERAL CATEGORIES	606001353 MISCELLANEOUS	\$1,855.75
Expense Category Total:			\$278,887.39
Expense Category Total:	NO FUNCTION NEEDED	606001430 EQUIPMENT	\$1,750.00
Fund Total:			\$1,750.00
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607001381 BONDS RETIRED (PRINCIPAL ONLY)	\$45,000.00
	NO FUNCTION NEEDED	607001382 INTEREST PAID ON BONDS AND LOANS	\$21,460.00
Expense Category Total:			\$66,460.00
Fund Total:			\$66,460.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE	GENERAL CATEGORIES	609001301 CONTRACTUAL SERVICES-LEGAL	\$598.00
	Expense Category Total:		\$598.00
Expense Category Total:	NO FUNCTION NEEDED	609001315 EQUIPMENT	\$22,605.72
Fund Total:			\$22,605.72
625 STORM WATER UTILITY-OPERATING	GENERAL CATEGORIES	625001111 SALARIES AND WAGES-EMPLOYEES	\$7,805.57
	GENERAL CATEGORIES	625001112 SALARIES AND WAGES-EMPLOYEES	\$6,391.24
GENERAL CATEGORIES	625001113 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,504.98	
GENERAL CATEGORIES	625001115 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,300.00	
GENERAL CATEGORIES	625001116 EMPLOYEE PENSIONS AND BENEFITS	\$412.30	
GENERAL CATEGORIES	625001131 EMPLOYEE PENSIONS AND BENEFITS	\$1,744.00	
GENERAL CATEGORIES	625001210 OFFICE SUPPLIES	\$889.61	
GENERAL CATEGORIES	625001231 MATERIALS AND SUPPLIES	\$551.56	
GENERAL CATEGORIES	625001352 ELECTRIC EXPENSE	\$689.93	
GENERAL CATEGORIES	625001215 MAINTENANCE	\$750.00	
GENERAL CATEGORIES	625001235 REPAIRS	\$1,331.56	
GENERAL CATEGORIES	625001301 CONTRACTUAL SERVICES-LEGAL	\$5,185.50	
GENERAL CATEGORIES	625001310 CONTRACTUAL SERVICES-PROFESSIONAL	\$3,389.91	
GENERAL CATEGORIES	625001334 INSURANCE-GENERAL LIABILITY	\$5,804.64	
GENERAL CATEGORIES	625001134 INSURANCE-OTHER	\$773.88	

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

Fund Name	Expense Category	Account Title	Amount
625 STORM WATER UTILITY-OPERATING	GENERAL CATEGORIES	625001136 RENTS	\$804.23
	GENERAL CATEGORIES	625001214 MISCELLANEOUS	\$2,424.40
	GENERAL CATEGORIES	625001213 MISCELLANEOUS	\$392.72
			\$46,146.03
	NO FUNCTION NEEDED	625001001 REFUNDS	\$1,671.96
			\$1,671.96
			\$47,817.99
626 STORM WATER UTILITY-CONSTRUCTION	GENERAL CATEGORIES	626001303 CONTRACTUAL SERVICES-ENGINEERING	\$11,489.00
			\$11,489.00
	NO FUNCTION NEEDED	626001441 CONSTRUCTION	\$7,813.27
			\$7,813.27
			\$19,302.27
Total EXPENDITURES:			\$831,436.61

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>
		TOS GENERAL CHECKING	386-972-7				\$2,094,830.46
		TOS WATER CHECKING	386-925-1				\$505,050.19
		TOS WASTEWATER CHECKING	386-928-0				\$1,112,354.36
		TOS STORM WATER CHECKING	386-926-4				\$148,554.94

Total CASH: **\$3,860,789.95**

Total Cash and Investments: **\$3,860,789.95**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	WATER UTILITY BONDS	WASTEWATER UTILITY BONDS	OTHER REVENUE BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$547,495.00	\$740,000.00	\$880,000.00	\$4,625,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$35,000.00	\$45,000.00	\$30,000.00	\$105,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$512,495.00	\$695,000.00	\$850,000.00	\$4,520,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$15,877.36	\$21,460.00	\$38,327.50	\$306,167.75

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

ALL OTHER LOCAL	\$7,405.50	
TOTAL PAID TO LOCAL GOVERNMENTS		\$7,405.50
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$7,405.50

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SHIPSHEWANA CIVIL TOWN

ID: 44-3-728

COUNTY: LAGRANGE 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>
20.205	HIGHWAY PLAYING CONSTL.(TE)	INDOT (INDIANA DEPARTMENT OF TRANSP	\$1,517,530.00	265 FOOD _BEVERAGE TAX	\$79,534.60	\$57,329.00

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>
00000000	K-9 GRANT	CDLFC MINI GRANT (LAGRANGE COUNTY)	\$2,105.50	263 POLICE GRANT	\$2,105.50	\$2,105.50
00000000	IMAGE DRUG TASK FORCE	CDLFC MINI GRANT (LAGRANGE COUNTY)	\$2,105.50	263 POLICE GRANT	\$2,105.50	\$2,105.50
C715700010313	SUMMER STATE WORK STUDY PROGRAM	SSACI AGENCY #715	\$9,000.00	216 PARKS AND RECREATION	\$782.24	\$782.24
C715700010313	SUMMER STATE WORK STUDY PROGRAM	SSACI AGENCY #715	\$9,000.00	216 PARKS AND RECREATION	\$4,363.69	\$4,363.69

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

COUNTY: LAGRANGE COUNTY
 UNIT NAME: SHIPSHEWANA CIVIL TOWN

ID: 44-3-728
 PAGE: 1

	101 GENERAL	201 MOTOR VEHICLE HIGHWAY	216 PARKS AND RECREATION	411 FIRE
BALANCE, JANUARY 1	\$6,844,229.45	\$5,777,537.20	\$954,906.00	\$1,331,138.00
<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	\$19,999.00	\$0.00
MACHINERY AND EQUIPMENT	\$50,831.33	\$0.00	\$7,345.00	\$34,234.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$50,831.33</u>	<u>\$0.00</u>	<u>\$27,344.00</u>	<u>\$34,234.00</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>\$6,895,060.78</u>	<u>\$5,777,537.20</u>	<u>\$982,250.00</u>	<u>\$1,365,372.00</u>

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

<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>
23-7455893	LAGRANGE COUNTY COUNCIL ON AGING	P.O. BOX 107 LAGRANGE, IN 4-6761	LAGRANGE COUNTY	BILL CUNNINGHAM, EXECUTIVE DIRECTO	260-463-4161	FOR SERVICES RENDERED TO TOS RESIDE	\$3,000.00
30-0137169	SHIPSHEWANA AREA HISTORICAL SOCIETY	P.O. BOX 1889 SHIPSHEWANA, IN 46565-1889	LAGRANGE COUNTY	AL YODER	260-768-3030	SUPPLIES, PROFESSIONAL SERVICES,ETC	\$2,066.63
35-1834679	LAGRANGE COUNTY COMMUNITY FOUNDATIO	109 E CENTRAL AVE STE3	LAGRANGE COUNTY	LAURA LEMMINGS	260-463-4363	WATER TOWER GRANT	\$10,000.00
35-6000167	LAGRANGE COUNTY ANIMAL SHELTER	LAGRANGE, IN 46761 CO/LAGRANGE COUNTY AUDITO 114 W MICHIGAN STREET LAGRANGE, IN 4-6761	LAGRANGE COUNTY	BRANDY LOWER	260-463-4142	ANIMAL CONTROL SERVICES	\$500.00