

FEDERAL IDENTIFICATION NUMBER:
35-6001223

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

UNIT NAME:

TOWN OF WAKARUSA

COUNTY:

ELKHART COUNTY

ID: 20-3-602

(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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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: JOYCE HARTMAN

DATE SIGNED: _____

ADDRESS: P.O. BOX 474

CITY: WAKARUSA

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

EMAIL ADDRESS:

(574) 862-4314

ZIP: 46573-0000

*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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$310,140.10	\$1,483,745.37	\$1,084,090.31	\$709,795.16	\$265,757.91	\$975,553.07
Total by Fund Type:	\$310,140.10	\$1,483,745.37	\$1,084,090.31	\$709,795.16	\$265,757.91	\$975,553.07
FUND TYPE: SPECIAL REVENUE						
233 LAW ENFORCEMENT CONTINUING ED	\$2,138.75	\$2,289.00	\$2,516.71	\$1,911.04	\$0.00	\$1,911.04
202 LOCAL ROAD AND STREET	\$42,294.49	\$15,453.58	\$8,130.35	\$49,617.72	\$0.00	\$49,617.72
201 MOTOR VEHICLE HIGHWAY	\$433,543.27	\$628,762.36	\$634,738.17	\$427,567.46	\$0.00	\$427,567.46
235 NONREVERTING (SPECIAL)	\$5,689.97	\$618.44	\$0.00	\$6,308.41	\$0.00	\$6,308.41
404 RAINY DAY	\$18,106.29	\$19,101.28	\$0.00	\$37,207.57	\$0.00	\$37,207.57
270 STATE GRANT #21	\$-202.46	\$3,944.06	\$4,423.39	\$-681.79	\$0.00	\$-681.79
272 STATE GRANT #22	\$-512.19	\$11,376.42	\$13,615.27	\$-2,751.04	\$0.00	\$-2,751.04
274 STATE GRANT #23	\$-1,743.66	\$1,743.66	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$499,314.46	\$683,288.80	\$663,423.89	\$519,179.37	\$0.00	\$519,179.37
FUND TYPE: DEBT SERVICE						
414 DEBT SERVICE - OTHER	\$15,934.54	\$1,402.86	\$0.00	\$17,337.40	\$56,976.33	\$74,313.73
301 GENERAL OBLIGATION BOND	\$3,966.25	\$30,000.00	\$33,861.30	\$104.95	\$0.00	\$104.95
Total by Fund Type:	\$19,900.79	\$31,402.86	\$33,861.30	\$17,442.35	\$56,976.33	\$74,418.68
FUND TYPE: CAPITAL PROJECTS						
218 CO ECONOMIC DEVELOPMENT INCOME TAX	\$98,988.43	\$117,134.00	\$30,791.00	\$185,331.43	\$0.00	\$185,331.43
402 CUMULATIVE CAPITAL DEVELOPMENT	\$27,160.48	\$84,190.89	\$0.00	\$111,351.37	\$0.00	\$111,351.37
401 CUMULATIVE CAPITAL IMPROVEMENT	\$40,040.36	\$4,961.33	\$0.00	\$45,001.69	\$0.00	\$45,001.69
427 CUMULATIVE FIRE	\$29,715.66	\$55,142.24	\$31,609.03	\$53,248.87	\$0.00	\$53,248.87
Total by Fund Type:	\$195,904.93	\$261,428.46	\$62,400.03	\$394,933.36	\$0.00	\$394,933.36
FUND TYPE: AGENCY						
701 PAYROLL	\$-285.22	\$704,759.28	\$704,434.54	\$39.52	\$0.00	\$39.52
Total by Fund Type:	\$-285.22	\$704,759.28	\$704,434.54	\$39.52	\$0.00	\$39.52

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAKARUSA

ID: 20-3-602

CASH UNITS ONLY

COUNTY: ELKHART COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$1,024,975.06	\$3,164,624.77	\$2,548,210.07	\$1,641,389.76	\$322,734.24	\$1,964,124.00
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$30,000.00				
Transfers Out			\$30,000.00			
Net Receipts and Disbursements		\$3,134,624.77	\$2,518,210.07			

**CASH AND INVESTMENTS ON PART 4 ARE
322734.24! 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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
606 WASTEWATER UTILITY-OPERATING	\$170,634.99	\$307,151.05	\$153,472.10	\$324,313.94	\$0.00	\$324,313.94
602 WATER UTILITY-BOND AND INTEREST	\$6,502.50	\$84,000.00	\$81,982.50	\$8,520.00	\$0.00	\$8,520.00
604 WATER UTILITY-CUSTOMER DEPOSIT	\$14,260.00	\$360.00	\$120.00	\$14,500.00	\$0.00	\$14,500.00
601 WATER UTILITY-OPERATING	\$104,199.26	\$335,588.84	\$283,883.49	\$155,904.61	\$0.00	\$155,904.61
605 WATER UTILITY-OTHER #1	\$23,974.64	\$2,992.76	\$0.00	\$26,967.40	\$102,000.00	\$128,967.40
Total by Fund Type:	\$319,571.39	\$730,092.65	\$519,458.09	\$530,205.95	\$102,000.00	\$632,205.95
Subtotal All Funds:	\$319,571.39	\$730,092.65	\$519,458.09	\$530,205.95	\$102,000.00	\$632,205.95

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$84,000.00		
Transfers Out			\$84,000.00
Net Receipts and Disbursements	\$646,092.65	\$435,458.09	

**CASH AND INVESTMENTS ON PART 4 ARE
102000.00! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

UNIT NAME: TOWN OF WAKARUSA

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>		
101110	GENERAL PROPERTY TAXES	\$1,082,040.77
	Total for: TAXES	\$1,082,040.77
101222	PERMITS, OTHER	\$20.00
	Total for: LICENSES AND PERMITS	\$20.00
101351	ABC EXCISE TAX DISTRIBUTION	\$742.50
101352	LIQUOR GALLONAGE TAX DISTRIBUTION	\$3,230.81
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$1,353.09
101126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,172.00
101122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$23,084.36
101125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,943.00
101123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$290,979.03
101124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$40,689.97
101490	RIVERBOAT REVENUE SHARING	\$10,125.50
	Total for: INTERGOVERNMENTAL	\$376,320.26
101620	RENTAL OF PROPERTY (RECREATION)	\$1,200.00
101640	CABLE TV RECEIPTS	\$4,895.65
	Total for: CHARGES FOR SERVICES	\$6,095.65
101510	FINES AND FEES-OTHER	\$12,990.45
	Total for: FINES, FORFEITURES, AND FEES	\$12,990.45
101609	INTEREST EARNED	\$1,553.83
101990	OTHER CONTRIBUTIONS	\$2.94
	Total for: MISCELLANEOUS	\$1,556.77
101961	REFUNDS-OTHER	\$292.18
101960	REIMBURSEMENTS-OTHER	\$4,429.29
	Total for: OTHER FINANCING SOURCES	\$4,721.47
TOTAL RECEIPTS FOR 101 GENERAL		\$1,483,745.37
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>		
201110	GENERAL PROPERTY TAXES	\$539,944.78
	Total for: TAXES	\$539,944.78
201357	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$44,292.87
201126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,349.00
201122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$10,211.13
201123	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,854.90
201127	WHEEL TAX INTERGOVERNMENTAL	\$26,721.62
201207	WHEEL TAX INTERGOVERNMENTAL	\$4,388.06
	Total for: INTERGOVERNMENTAL	\$88,817.58
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$628,762.36

UNIT NAME: TOWN OF WAKARUSA

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358	LOCAL ROAD AND STREET DISTRIBUTION	\$15,453.58
	Total for: INTERGOVERNMENTAL	\$15,453.58
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$15,453.58
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
233422	GUN PERMITS	\$930.00
	Total for: LICENSES AND PERMITS	\$930.00
233510	FINES AND FEES-OTHER	\$1,359.00
	Total for: FINES, FORFEITURES, AND FEES	\$1,359.00
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED		\$2,289.00
Fund:	<u>235 NONREVERTING (SPECIAL)</u>	
235521	STATE PAYMENTS IN LIEU OF TAXES	\$618.44
	Total for: INTERGOVERNMENTAL	\$618.44
TOTAL RECEIPTS FOR 235 NONREVERTING (SPECIAL)		\$618.44
Fund:	<u>404 RAINY DAY</u>	
404125	CEDIT INTERGOVERNMENTAL	\$19,101.28
	Total for: INTERGOVERNMENTAL	\$19,101.28
TOTAL RECEIPTS FOR 404 RAINY DAY		\$19,101.28
Fund:	<u>270 STATE GRANT #21</u>	
270330	REIMBURSEMENTS-OTHER	\$3,944.06
	Total for: OTHER FINANCING SOURCES	\$3,944.06
TOTAL RECEIPTS FOR 270 STATE GRANT #21		\$3,944.06
Fund:	<u>272 STATE GRANT #22</u>	
272330	REIMBURSEMENTS-OTHER	\$11,376.42
	Total for: OTHER FINANCING SOURCES	\$11,376.42
TOTAL RECEIPTS FOR 272 STATE GRANT #22		\$11,376.42
Fund:	<u>274 STATE GRANT #23</u>	
274330	REIMBURSEMENTS-OTHER	\$1,743.66
	Total for: OTHER FINANCING SOURCES	\$1,743.66
TOTAL RECEIPTS FOR 274 STATE GRANT #23		\$1,743.66
Fund:	<u>301 GENERAL OBLIGATION BOND</u>	
301920	TRANSFER OF FUNDS-OTHER	\$30,000.00

	<u>Title</u>	<u>Amount</u>
	Total for: OTHER FINANCING SOURCES	\$30,000.00
	TOTAL RECEIPTS FOR 301 GENERAL OBLIGATION BOND	\$30,000.00
	Fund: <u>414 DEBT SERVICE - OTHER</u>	
-414609	INTEREST EARNED	\$1,402.86
	Total for: MISCELLANEOUS	\$1,402.86
	TOTAL RECEIPTS FOR 414 DEBT SERVICE - OTHER	\$1,402.86
	Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110	GENERAL PROPERTY TAXES	\$82,100.86
	Total for: TAXES	\$82,100.86
402126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$221.00
402122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,869.03
	Total for: INTERGOVERNMENTAL	\$2,090.03
	TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$84,190.89
	Fund: <u>427 CUMULATIVE FIRE</u>	
427110	GENERAL PROPERTY TAXES	\$53,748.89
	Total for: TAXES	\$53,748.89
427126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$147.00
427122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,246.35
	Total for: INTERGOVERNMENTAL	\$1,393.35
	TOTAL RECEIPTS FOR 427 CUMULATIVE FIRE	\$55,142.24
	Fund: <u>218 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
218125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$117,134.00
	Total for: INTERGOVERNMENTAL	\$117,134.00
	TOTAL RECEIPTS FOR 218 CO ECONOMIC DEVELOPMENT INCOME TAX	\$117,134.00
	Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354	CIGARETTE TAX DISTR-CCI FUND	\$4,961.33
	Total for: INTERGOVERNMENTAL	\$4,961.33
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$4,961.33
	Fund: <u>701 PAYROLL</u>	
701919	AGENCY FUND ADDITIONS	\$85,821.23
701920	AGENCY FUND ADDITIONS	\$86,131.09
701922	AGENCY FUND ADDITIONS	\$504.50
701916	AGENCY FUND ADDITIONS	\$494,406.86
701917	AGENCY FUND ADDITIONS	\$20,792.74

UNIT NAME: TOWN OF WAKARUSA

PART 2 - RECEIPTS

COUNTY: ELKHART COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>701 PAYROLL</u>	
701918	AGENCY FUND ADDITIONS	\$1,985.96
701953	AGENCY FUND ADDITIONS	\$3,230.86
701954	AGENCY FUND ADDITIONS	\$11,886.04
	Total for: OTHER FINANCING SOURCES	\$704,759.28
	TOTAL RECEIPTS FOR 701 PAYROLL	\$704,759.28
	Total Receipts:	\$3,164,624.77

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 20-3-602 PAGE: 1
 COUNTY: ELKHART COUNTY
 UNIT NAME: TOWN OF WAKARUSA

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$20,792.74
	SUPPLIES		\$9,346.05
	OTHER SERVICES AND CHARGES		\$22,947.12
	CAPITAL OUTLAY		\$173,020.37
	OTHER DISBURSEMENTS		\$408,631.89
	TOTAL		\$634,738.17
Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$8,130.35
	TOTAL		\$8,130.35
Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	PERSONAL SERVICES		\$1,105.00
	SUPPLIES		\$1,411.71
	TOTAL		\$2,516.71
Fund:	270 STATE GRANT #21		
	PERSONAL SERVICES		\$4,423.39
	TOTAL		\$4,423.39
Fund:	272 STATE GRANT #22		
	PERSONAL SERVICES		\$13,615.27
	TOTAL		\$13,615.27
Fund:	301 GENERAL OBLIGATION BOND		
	DEBT SERVICE-PRINCIPAL		\$33,861.30
	TOTAL		\$33,861.30
Fund:	427 CUMULATIVE FIRE		
	CAPITAL OUTLAY		\$31,609.03
	TOTAL		\$31,609.03
Fund:	218 CO ECONOMIC DEVELOPMENT INCOME TAX		
	CAPITAL OUTLAY		\$791.00
	TRANSFER OF FUNDS		\$30,000.00
	TOTAL		\$30,791.00
Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$704,434.54
	TOTAL		\$704,434.54
TOTAL DISBURSEMENTS:			\$1,464,119.76

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 20-3-602 PAGE: 1
COUNTY: ELKHART COUNTY
UNIT NAME: TOWN OF WAKARUSA

Fund: 101 GENERAL
Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$672,307.29
SUPPLIES	\$54,098.04
OTHER SERVICES AND CHARGES	\$339,692.93
CAPITAL OUTLAY	\$17,992.05
TOTAL	\$1,084,090.31

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$672,307.29
SUPPLIES	\$54,098.04
OTHER SERVICES AND CHARGES	\$339,692.93
CAPITAL OUTLAY	\$17,992.05
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$1,084,090.31**

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER-CASH OPERATING	NO FUNCTION NEEDED	601441000 METERED-OTHER CASH OP-DAILY DEPOSITS	\$307,275.38
	NO FUNCTION NEEDED	601443000 METERED-OTHER -CASH OP-SALES TAX	\$19,308.10
	NO FUNCTION NEEDED	601444000 PENALTIES -CASH OP-PENALTIES	\$3,457.97
	NO FUNCTION NEEDED	601442000 SEWER CONNECTION FEES -CASH OP-TAP FEES	\$3,000.00
	NO FUNCTION NEEDED	601990000 OTHER REVENUE -CASH OP-OTHER	\$1,527.72
	NO FUNCTION NEEDED	601609000 INTEREST EARNED -CASH OP-MONTHLY INTEREST	\$359.79
	NO FUNCTION NEEDED	601960000 REFUNDS-OTHER -CASH OP-REFUNDS	\$659.88
	Expense Category Total:		\$335,588.84
	Fund Total:		\$335,588.84
602 WATER UTILITY-BOND AND INTEREST WATER-BOND/ INTEREST	NO FUNCTION NEEDED	602931000 TRANSFER OF FUNDS-OTHER BOND/INT-TRANS FROM WATER OPERAT	\$84,000.00
	Expense Category Total:		\$84,000.00
	Fund Total:		\$84,000.00
604 WATER UTILITY-CUSTOMER DEPOSIT WATER-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604445000 GUARANTEED REVENUES METER-METER DEPOSITS	\$360.00
	Expense Category Total:		\$360.00
	Fund Total:		\$360.00
605 WATER UTILITY-OTHER #1 WATER-DEBT RESERVE	NO FUNCTION NEEDED	605610000 INTEREST EARNED DEBT RESERVE-INTEREST	\$2,992.76
	Expense Category Total:		\$2,992.76
	Fund Total:		\$2,992.76
606 WASTEWATER UTILITY-OPERATING WASTEWATER-CASH OPERATING	NO FUNCTION NEEDED	606441000 METERED-OTHER WATER-CASH OP-DAILY DEPOSITS	\$298,385.99
	NO FUNCTION NEEDED	606444000 PENALTIES WATER-CASH OP-PENALTIES	\$3,837.77
	NO FUNCTION NEEDED	606442000 SEWER CONNECTION FEES WATER-CASH OP-TAP FEES	\$4,000.00
	NO FUNCTION NEEDED	606610000 INTEREST EARNED WATER-CASH OP-INTEREST	\$142.39
	NO FUNCTION NEEDED	606609000 INTEREST EARNED WATER-CASH OP-MO INTEREST	\$784.90
	Expense Category Total:		\$307,151.05

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Total:

\$307,151.05

Total REVENUES:

\$730,092.65

EXPENDITURES

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING WATER-CASH OPERATING	NO FUNCTION NEEDED	601001111 SALARIES AND WAGES-EMPLOYEES -MAINT SALARIES _WAGES	\$46,693.27	
	NO FUNCTION NEEDED	601001112 ADMINISTRATIVE AND GENERAL SALARIES -OFFICE SALARIES	\$32,794.54	
	NO FUNCTION NEEDED	601001131 EMPLOYEE PENSIONS AND BENEFITS -S.S./MEDICARE EMPLOYER MATCH	\$6,333.42	
	NO FUNCTION NEEDED	601001210 OFFICE SUPPLIES -OFFICE SUPPLIES	\$770.52	
	NO FUNCTION NEEDED	601001211 OFFICE SUPPLIES -POSTAGE	\$2,174.84	
	NO FUNCTION NEEDED	601001321 SUPPLIES AND EXPENSE -DUES _ SUBSCRIPTIONS	\$2,850.53	
	NO FUNCTION NEEDED	601001341 SUPPLIES AND EXPENSE -TELEPHONE	\$2,152.87	
	NO FUNCTION NEEDED	601001351 PURCHASED POWER -ELECTRIC	\$21,025.46	
	NO FUNCTION NEEDED	601001220 CHEMICALS -CHEMICALS	\$7,838.41	
	NO FUNCTION NEEDED	601001230 MATERIALS AND SUPPLIES -MATERIALS AND SUPPLIES	\$7,530.20	
	NO FUNCTION NEEDED	601001361 MAINTENANCE -REPAIRS AND MAINTENANCE	\$24,844.06	
	NO FUNCTION NEEDED	601001312 CONTRACTUAL SERVICES-ENGINEERING -ENGINEERING SERVICES	\$270.00	
	NO FUNCTION NEEDED	601001360 CONTRACTUAL SERVICES-PROFESSIONAL -CONTRACT SERVICES	\$17,104.56	
	NO FUNCTION NEEDED	601001370 RENTS -RENTS	\$2,905.14	
	NO FUNCTION NEEDED	601001500 TAXES -GROSS INCOME TAX EXPENSE	\$6,000.00	
	NO FUNCTION NEEDED	601001501 TAXES -SALES TAX	\$17,664.67	
	NO FUNCTION NEEDED	601001590 MISCELLANEOUS -MISCELLANEOUS EXPENSE	\$931.00	
	NO FUNCTION NEEDED	601001520 TRANSFER OF FUNDS-OTHER -TRANSFER FROM CASH OPERATING	\$84,000.00	
	Expense Category Total:			\$283,883.49
	Fund Total:			\$283,883.49
602 WATER UTILITY-BOND AND INTEREST WATER-BOND/ INTEREST	NO FUNCTION NEEDED	602001382 INTEREST PAID ON BONDS AND LOANS BOND/INT-INTEREST AND FEES	\$31,232.50	
	NO FUNCTION NEEDED	602001381 DEBT SERVICE OF PRINCIPAL BOND/INT-BONDS AND LOANS	\$50,000.00	

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
602 WATER UTILITY-BOND AND INTEREST WATER-BOND/ INTEREST	NO FUNCTION NEEDED	602001383 OTHER DISBURSEMENTS BOND/INT-REGISTAR EXPENSE	\$750.00
	Expense Category Total:		\$81,982.50
	Fund Total:		\$81,982.50
604 WATER UTILITY-CUSTOMER DEPOSIT WATER-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604001391 GUARANTEED DEPOSIT REFUNDS METER-METER DEPOSIT REFUNDS	\$120.00
	Expense Category Total:		\$120.00
	Fund Total:		\$120.00
606 WASTEWATER UTILITY-OPERATING WASTEWATER-CASH OPERATING	NO FUNCTION NEEDED	606001111 SALARIES AND WAGES-EMPLOYEES WATER-MAINT SALARIES _WAGES	\$46,374.77
	NO FUNCTION NEEDED	606001112 ADMINISTRATIVE AND GENERAL SALARIES WATER-OFFICE SALARIES	\$33,323.82
	NO FUNCTION NEEDED	606001131 EMPLOYEE PENSIONS AND BENEFITS WATER-S.S./MEDICARE EMPLOYER MATCH	\$6,432.50
	NO FUNCTION NEEDED	606001210 OFFICE SUPPLIES WATER-OFFICE SUPPLIES	\$793.01
	NO FUNCTION NEEDED	606001211 OFFICE SUPPLIES WATER-POSTAGE	\$1,126.40
	NO FUNCTION NEEDED	606001321 SUPPLIES AND EXPENSE WATER-DUES AND SUBSCRIPTIONS	\$7,123.33
	NO FUNCTION NEEDED	606001341 SUPPLIES AND EXPENSE WATER-TELEPHONE	\$886.22
	NO FUNCTION NEEDED	606001351 PURCHASED POWER WATER-ELECTRICITY	\$13,492.50
	NO FUNCTION NEEDED	606001230 MATERIALS AND SUPPLIES WATER-MATERIALS _SUPPLIES	\$3,406.49
	NO FUNCTION NEEDED	606001361 REPAIRS WATER-REPAIRS _ MAINTENANCE	\$6,973.52
	NO FUNCTION NEEDED	606001312 CONTRACTUAL SERVICES-ENGINEERING WATER-ENGINEERING SERVICES	\$12,175.00
	NO FUNCTION NEEDED	606001360 CONTRACTUAL SERVICES-OTHER WATER-CONTRACT SERVICES	\$17,156.75
	NO FUNCTION NEEDED	606001370 RENTS WATER-RENTS	\$2,107.21
	NO FUNCTION NEEDED	606001590 MISCELLANEOUS WATER-MISCELLANEOUS EXPENSES	\$861.38
	NO FUNCTION NEEDED	606001440 EQUIPMENT WATER-PURCHASE OF NEW EQUIPMENT	\$1,239.20
	Expense Category Total:		\$153,472.10
	Fund Total:		\$153,472.10
	Total EXPENDITURES:		\$519,458.09

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>
						0.00	\$0.00
Total by Fund:							\$0.00
06/19/2007	101 GENERAL	MAJOR MOVES FUND	101.0200		06/30/2008	5.13	\$125,000.00
06/19/2007	101 GENERAL	MAJOR MOVES FUND	101.0300		06/30/2008	5.13	\$140,757.91
Total by Fund:							\$265,757.91
07/09/1997	414 DEBT SERVICE - OTHER	EDIT D.R.-FBCU -SHARE #35	414.0200			3.20	\$56,976.33
Total by Fund:							\$56,976.33
01/16/2001	605 WATER UTILITY-OTHER #1	WATER DET RES-FBCU- SH#37	605.0100			4.27	\$102,000.00
Total by Fund:							\$102,000.00
Total INVESTMENTS:							\$424,734.24
Total Cash and Investments:							\$424,734.24

FOR THE FISCAL YEAR ENDING 2009

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

FIRE PROTECTION	\$0.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$0.00
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
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TOTAL PAID TO STATE GOVERNMENTS		\$0.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAKARUSA

ID: 20-3-602

COUNTY: ELKHART COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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: TOWN OF WAKARUSA

ID: 20-3-602

COUNTY: ELKHART COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

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 2009

COUNTY: ELKHART COUNTY
UNIT NAME: TOWN OF WAKARUSA

ID: 20-3-602
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAKARUSA
COUNTY: ELKHART COUNTY

ID: 20-3-602

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

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>
2-0745224	WAKARUSA AMBULANCE SERVICE	301 E WATERFORD ST WAKARUSA, IN 46573	ELKHART COUNTY	BRIAN MAURER	574-862-4850	TOWN OF WAKARUSA	\$26,000.00
35-1387205	WAKARUSA HISTORICAL SOCIETY	401 E WABASH WAKARUSA, IN 46573	ELKHART COUNTY	HELEN KLEIN	574-862-4401	TOWN OF WAKARUSA	\$8,000.00
35-1938370	WAKARUSA CHAMBER OF COMMERCE	100 W WATERFORD ST WAKARUSA, IN 46573	ELKHART COUNTY	NADINE LENGACHER	574-862-4251	TOWN OF WAKARUSA	\$17,000.00
35-1979463	FAMILY CHRISTIAN DEVELOPMENT CENTER	PO BOX 291 WAKARUSA, IN 46573 151 LOCKE ST	ELKHART COUNTY	KAREN SHERER STOLTZFUS	574-773-2149	TOWN OF WAKARUSA	\$4,000.00
35-2076190	WAKARUSA BASEBALL PROGRAM	PO BOX 227 NAPPANEE, IN 46550 65232 CR 3	ELKHART COUNTY	NADINE LENGACHER	574-862-4251	TOWN OF WAKARUSA	\$10,000.00
62-1480331	WAKARUSA FIRE DEPARTMENT	WAKARUSA, IN 46573 301 E WATERFORD PO BOX 812 WAKARUSA, IN 46573	ELKHART COUNTY	BRIAN MAURER	574-862-4850	TOWN OF WAKARUSA	\$30,000.00