

FEDERAL IDENTIFICATION NUMBER:  
35-6001230

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

UNIT NAME:

TOWN OF WAYNETOWN

COUNTY:

MONTGOMERY COUNTY

ID: 54-3-796

(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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- PART 4 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC  
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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: SANDRA PROCTOR

ADDRESS: P O BOX 215

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 234-2154

TITLE: CLERK-TREASURER

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

CITY: WAYNETOWN

ZIP: 47990-0000

\*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$170,979.07	\$655,151.40	\$633,279.03	\$192,851.44	\$0.00	\$192,851.44
<b>Total by Fund Type:</b>	<b>\$170,979.07</b>	<b>\$655,151.40</b>	<b>\$633,279.03</b>	<b>\$192,851.44</b>	<b>\$0.00</b>	<b>\$192,851.44</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
209 FIREARMS TRAINING	\$288.45	\$0.00	\$0.00	\$288.45	\$0.00	\$288.45
233 LAW ENFORCEMENT CONTINUING ED	\$238.53	\$589.00	\$597.53	\$230.00	\$0.00	\$230.00
202 LOCAL ROAD AND STREET	\$9,133.32	\$4,155.07	\$10,608.58	\$2,679.81	\$0.00	\$2,679.81
201 MOTOR VEHICLE HIGHWAY	\$16,974.55	\$37,424.07	\$23,164.56	\$31,234.06	\$0.00	\$31,234.06
204 PARKS AND RECREATION OPERATING	\$152.84	\$11,163.00	\$11,238.02	\$77.82	\$0.00	\$77.82
<b>Total by Fund Type:</b>	<b>\$26,787.69</b>	<b>\$53,331.14</b>	<b>\$45,608.69</b>	<b>\$34,510.14</b>	<b>\$0.00</b>	<b>\$34,510.14</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
403 CUMULATIVE BUILDING	\$23,028.15	\$602.58	\$2,902.43	\$20,728.30	\$0.00	\$20,728.30
402 CUMULATIVE CAPITAL DEVELOPMENT	\$38,402.25	\$6,773.42	\$2,841.25	\$42,334.42	\$0.00	\$42,334.42
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$25,907.73	\$2,956.11	\$25,000.00	\$3,863.84	\$0.00	\$3,863.84
446 RIVERBOAT CAPITAL PROJECT	\$17,413.85	\$5,702.21	\$15,319.42	\$7,796.64	\$0.00	\$7,796.64
<b>Total by Fund Type:</b>	<b>\$104,751.98</b>	<b>\$16,034.32</b>	<b>\$46,063.10</b>	<b>\$74,723.20</b>	<b>\$0.00</b>	<b>\$74,723.20</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$5,367.47	\$216,959.46	\$221,450.58	\$876.35	\$0.00	\$876.35
<b>Total by Fund Type:</b>	<b>\$5,367.47</b>	<b>\$216,959.46</b>	<b>\$221,450.58</b>	<b>\$876.35</b>	<b>\$0.00</b>	<b>\$876.35</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAYNETOWN

ID: 54-3-796

**CASH UNITS ONLY**

COUNTY: MONTGOMERY 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$307,886.21</b>	<b>\$941,476.32</b>	<b>\$946,401.40</b>	<b>\$302,961.13</b>	<b>\$0.00</b>	<b>\$302,961.13</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$25,000.00				
Transfers Out			\$25,000.00			
Net Receipts and Disbursements		\$916,476.32	\$921,401.40			

**CASH UNITS ONLY**

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
613 ELECTRIC UTILITY-CUSTOMER DEPOSIT	\$14,276.00	\$3,930.00	\$3,997.26	\$14,208.74	\$12,000.00	\$26,208.74
611 ELECTRIC UTILITY-DEPREC/IMPROVE	\$134,024.73	\$25,926.56	\$1,250.00	\$158,701.29	\$0.00	\$158,701.29
610 ELECTRIC UTILITY-OPERATING	\$204,914.63	\$570,475.64	\$602,899.06	\$172,491.21	\$0.00	\$172,491.21
612 ELECTRIC UTILITY-OTHER #5	\$3,001.71	\$0.00	\$3,001.71	\$0.00	\$10,700.00	\$10,700.00
626 STORM WATER UTILITY-OPERATING	\$6,845.05	\$10,662.23	\$15,837.23	\$1,670.05	\$0.00	\$1,670.05
623 TRASH UTILITY-OPERATING	\$12,359.52	\$45,133.75	\$45,009.24	\$12,484.03	\$0.00	\$12,484.03
607 WASTEWATER UTIL-BOND AND INTEREST	\$404.00	\$21,750.00	\$20,850.00	\$1,304.00	\$22,000.00	\$23,304.00
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$4,330.37	\$2,148.00	\$0.00	\$6,478.37	\$0.00	\$6,478.37
606 WASTEWATER UTILITY-OPERATING	\$116,083.35	\$204,076.11	\$243,196.27	\$76,963.19	\$17,000.00	\$93,963.19
609 WASTEWATER UTILITY-OTHER #5	\$114,105.31	\$49,020.00	\$49,155.00	\$113,970.31	\$0.00	\$113,970.31
604 WATER UTILITY-CUSTOMER DEPOSIT	\$11,698.55	\$1,950.00	\$1,985.00	\$11,663.55	\$2,000.00	\$13,663.55
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$715.14	\$1,080.00	\$0.00	\$1,795.14	\$0.00	\$1,795.14
601 WATER UTILITY-OPERATING	\$37,557.55	\$107,244.46	\$108,042.59	\$36,759.42	\$0.00	\$36,759.42
<b>Total by Fund Type:</b>	<b>\$660,315.91</b>	<b>\$1,043,396.75</b>	<b>\$1,095,223.36</b>	<b>\$608,489.30</b>	<b>\$63,700.00</b>	<b>\$672,189.30</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAYNETOWN

ID: 54-3-796

**CASH UNITS ONLY**

COUNTY: MONTGOMERY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$660,315.91</b>	<b>\$1,043,396.75</b>	<b>\$1,095,223.36</b>	<b>\$608,489.30</b>	<b>\$63,700.00</b>	<b>\$672,189.30</b>
<b>Section II</b>						
Less:						
Investment Sales		\$671.38				
Investment Purchases			\$0.00			
Transfers In		\$99,924.56				
Transfers Out			\$99,924.56			
Net Receipts and Disbursements		\$942,800.81	\$995,298.80			

UNIT NAME: TOWN OF WAYNETOWN

PART 2 - RECEIPTS

COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110	GENERAL PROPERTY TAXES	\$94,578.64
101127	AUTO AND AIRCRAFT EXCISE TAX	\$574.20
	<b>Total for: TAXES</b>	<b>\$95,152.84</b>
101310	FED. GRANTS-GENERAL GOVERNMENT	\$473,370.00
101351	ABC EXCISE TAX DISTRIBUTION	\$330.00
101352	LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,839.73
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$806.21
101126	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,730.00
101122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$14,103.62
101125	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$23,230.92
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$516,410.48</b>
101620	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$7,200.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$7,200.00</b>
101510	FINES AND FEES-OTHER	\$672.64
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$672.64</b>
101610	INTEREST EARNED	\$2,600.44
101590	MISCELLANEOUS REVENUE-OTHER	\$4,615.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$7,215.44</b>
101920	TRANSFER OF FUNDS-OTHER	\$25,000.00
101911	SALE OF CAPITAL ASSETS	\$3,500.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$28,500.00</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$655,151.40</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201208	WHEEL TAX	\$9,335.78
	<b>Total for: TAXES</b>	<b>\$9,335.78</b>
201357	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$24,408.33
201207	WHEEL TAX INTERGOVERNMENTAL	\$1,157.71
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$25,566.04</b>
201990	MISCELLANEOUS REVENUE-OTHER	\$2,522.25
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,522.25</b>
	<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$37,424.07</b>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358	LOCAL ROAD AND STREET DISTRIBUTION	\$4,155.07
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$4,155.07</b>
	<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$4,155.07</b>
Fund:	<u>204 PARKS AND RECREATION OPERATING</u>	

UNIT NAME: TOWN OF WAYNETOWN

PART 2 - RECEIPTS

COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>204 PARKS AND RECREATION OPERATING</u>	
204471	PARK RECEIPTS	\$3,665.00
204473	PARK RECEIPTS	\$6,780.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$10,445.00</b>
204475	RENTAL OF PROPERTY	\$65.00
204620	RENTAL OF PROPERTY	\$520.00
204990	MISCELLANEOUS REVENUE-OTHER	\$133.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$718.00</b>
	<b>TOTAL RECEIPTS FOR 204 PARKS AND RECREATION OPERATING</b>	<b>\$11,163.00</b>
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
233510	COUNTY REIMBURSEMENT FOR SERVICES	\$589.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$589.00</b>
	<b>TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$589.00</b>
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401354	CIGARETTE TAX DISTR-CCI FUND	\$2,956.11
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,956.11</b>
	<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$2,956.11</b>
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110	GENERAL PROPERTY TAXES	\$5,731.06
402121	FINANCIAL INSTITUTION TAX	\$162.00
	<b>Total for: TAXES</b>	<b>\$5,893.06</b>
402122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$846.56
402127	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$33.80
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$880.36</b>
	<b>TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT</b>	<b>\$6,773.42</b>
Fund:	<u>403 CUMULATIVE BUILDING</u>	
403110	GENERAL PROPERTY TAXES	\$602.58
	<b>Total for: TAXES</b>	<b>\$602.58</b>
	<b>TOTAL RECEIPTS FOR 403 CUMULATIVE BUILDING</b>	<b>\$602.58</b>
Fund:	<u>446 RIVERBOAT CAPITAL PROJECT</u>	
446000	MISCELLANEOUS REVENUE-OTHER	\$5,702.21
	<b>Total for: MISCELLANEOUS</b>	<b>\$5,702.21</b>
	<b>TOTAL RECEIPTS FOR 446 RIVERBOAT CAPITAL PROJECT</b>	<b>\$5,702.21</b>

UNIT NAME: TOWN OF WAYNETOWN

PART 2 - RECEIPTS

COUNTY: MONTGOMERY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>701 PAYROLL</u>	
701110	AGENCY FUND ADDITIONS	\$199,027.68
701922	AGENCY FUND ADDITIONS	\$17,931.78
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$216,959.46</b>
	<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$216,959.46</b>
	<b>Total Receipts:</b>	<b>\$941,476.32</b>

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

ID: 54-3-796 PAGE: 1  
COUNTY: MONTGOMERY COUNTY  
UNIT NAME: TOWN OF WAYNETOWN

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Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$16,348.51
	SUPPLIES		\$3,316.05
	EQUIPMENT AND CAPITAL IMPROVEMENTS		\$1,000.00
	OTHER DISBURSEMENTS		\$2,500.00
	<b>TOTAL</b>		<b>\$23,164.56</b>

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Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$10,608.58
	<b>TOTAL</b>		<b>\$10,608.58</b>

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Fund:	204 PARKS AND RECREATION OPERATING		
	PERSONAL SERVICES		\$7,510.19
	SUPPLIES		\$1,624.15
	OTHER SERVICES AND CHARGES		\$2,103.68
	<b>TOTAL</b>		<b>\$11,238.02</b>

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Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$597.53
	<b>TOTAL</b>		<b>\$597.53</b>

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Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	TRANSFER OF FUNDS		\$25,000.00
	<b>TOTAL</b>		<b>\$25,000.00</b>

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Fund:	402 CUMULATIVE CAPITAL DEVELOPMENT		
	OTHER SERVICES AND CHARGES		\$2,841.25
	<b>TOTAL</b>		<b>\$2,841.25</b>

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Fund:	403 CUMULATIVE BUILDING		
	CAPITAL OUTLAY		\$2,902.43
	<b>TOTAL</b>		<b>\$2,902.43</b>

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Fund:	446 RIVERBOAT CAPITAL PROJECT		
	OTHER DISBURSEMENTS		\$15,319.42
	<b>TOTAL</b>		<b>\$15,319.42</b>

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Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$221,450.58
	<b>TOTAL</b>		<b>\$221,450.58</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$313,122.37</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 54-3-796 PAGE: 1  
COUNTY: MONTGOMERY COUNTY  
UNIT NAME: TOWN OF WAYNETOWN

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Fund: 101 GENERAL  
Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$37,677.85
SUPPLIES	\$1,529.87
OTHER SERVICES AND CHARGES	\$97,911.97
CAPITAL OUTLAY	\$496,159.34
<b>TOTAL</b>	<b>\$633,279.03</b>

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BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$37,677.85
SUPPLIES	\$1,529.87
OTHER SERVICES AND CHARGES	\$97,911.97
CAPITAL OUTLAY	\$496,159.34
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

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**TOTAL GENERAL** **\$633,279.03**

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601441000 METERED-OTHER	\$82,971.83
	NO FUNCTION NEEDED	601446000 MISC. SERVICE REVENUES	\$840.00
	NO FUNCTION NEEDED	601444000 PENALTIES	\$909.83
	NO FUNCTION NEEDED	601443000 OTHER REVENUE	\$5,437.93
	NO FUNCTION NEEDED	601990000 OTHER REVENUE	\$15,966.74
	NO FUNCTION NEEDED	601610000 INTEREST EARNED	\$446.75
	NO FUNCTION NEEDED	601950000 SALE OF INVESTMENTS	\$671.38
<b>Fund Total:</b>			<b>\$107,244.46</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	603920000 TRANSFER OF FUNDS-OTHER	\$1,080.00
<b>Fund Total:</b>			<b>\$1,080.00</b>
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604445000 GUARANTEED REVENUES	\$1,950.00
<b>Fund Total:</b>			<b>\$1,950.00</b>
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441000 METERED-OTHER	\$188,077.05
	NO FUNCTION NEEDED	606444000 PENALTIES	\$5,021.82
	NO FUNCTION NEEDED	606990000 OTHER REVENUE	\$7,233.61
	NO FUNCTION NEEDED	606610000 INTEREST EARNED	\$3,743.63
	<b>Fund Total:</b>		
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607931000 TRANSFER OF FUNDS-OTHER	\$21,750.00
<b>Fund Total:</b>			<b>\$21,750.00</b>
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	608931000 TRANSFER OF FUNDS-OTHER	\$2,148.00
<b>Fund Total:</b>			<b>\$2,148.00</b>
609 WASTEWATER UTILITY-OTHER #5	NO FUNCTION NEEDED	609920000 TRANSFER OF FUNDS-OTHER	\$49,020.00
<b>Fund Total:</b>			<b>\$49,020.00</b>
626 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	626441000 OTHER REVENUE	\$10,662.23
<b>Fund Total:</b>			<b>\$10,662.23</b>
623 TRASH UTILITY-OPERATING	NO FUNCTION NEEDED	623441000 GARBAGE AND TRASH COLLECTION FEES	\$45,133.75
	<b>Fund Total:</b>		<b>\$45,133.75</b>
610 ELECTRIC UTILITY-OPERATING	NO FUNCTION NEEDED	610441000 METERED-OTHER	\$516,645.24
	NO FUNCTION NEEDED	610446000 MISC. SERVICE REVENUES	\$90.00
	NO FUNCTION NEEDED	610444000 PENALTIES	\$3,838.18
	NO FUNCTION NEEDED	610443000 OTHER REVENUE	\$31,875.16
	NO FUNCTION NEEDED	610990000 OTHER REVENUE	\$14,262.54
	NO FUNCTION NEEDED	610610000 INTEREST EARNED	\$3,764.52
<b>Fund Total:</b>			<b>\$570,475.64</b>

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
611 ELECTRIC UTILITY-DEPREC/IMPROVE <i>Fund Total:</i>	NO FUNCTION NEEDED	611931000 TRANSFER OF FUNDS-OTHER	\$25,926.56 \$25,926.56
613 ELECTRIC UTILITY-CUSTOMER DEPOSIT <i>Fund Total:</i>	NO FUNCTION NEEDED	613445000 GUARANTEED REVENUES	\$3,930.00 \$3,930.00
<b>Total REVENUES:</b>			<b>\$1,043,396.75</b>

**EXPENDITURES**

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601001111 SALARIES AND WAGES-EMPLOYEES	\$39,025.24
	GENERAL CATEGORIES	601001112 ADMINISTRATIVE AND GENERAL SALARIES	\$1,000.00
	GENERAL CATEGORIES	601001131 EMPLOYEE PENSIONS AND BENEFITS	\$3,475.36
	GENERAL CATEGORIES	601001210 SUPPLIES AND EXPENSE	\$4,242.97
	GENERAL CATEGORIES	601001351 PURCHASED POWER	\$1,299.48
	GENERAL CATEGORIES	601001320 FUEL FOR POWER PRODUCTION	\$949.89
	GENERAL CATEGORIES	601001220 CHEMICALS	\$2,286.96
	GENERAL CATEGORIES	601001230 MATERIALS AND SUPPLIES	\$2,244.71
	GENERAL CATEGORIES	601001360 CONTRACTUAL SERVICES-OTHER	\$22,665.42
	GENERAL CATEGORIES	601001340 INSURANCE-OTHER	\$12,890.35
	GENERAL CATEGORIES	601001501 TAXES	\$5,455.69
	GENERAL CATEGORIES	601001370 PAYMENT IN LIEU OF TAXES	\$1,200.00
	GENERAL CATEGORIES	601001500 MISCELLANEOUS	\$1,459.37
	GENERAL CATEGORIES	601001590 MISCELLANEOUS	\$8,767.15
<i>Expense Category Total:</i>			<b>\$106,962.59</b>
	NO FUNCTION NEEDED	601001520 TRANSFER OF FUNDS-OTHER	\$1,080.00
<i>Expense Category Total:</i>			<b>\$1,080.00</b>
<i>Fund Total:</i>			<b>\$108,042.59</b>
604 WATER UTILITY-CUSTOMER DEPOSIT <i>Expense Category Total:</i>	NO FUNCTION NEEDED	604001391 GUARANTEED DEPOSIT REFUNDS	\$1,985.00 \$1,985.00
<i>Fund Total:</i>			<b>\$1,985.00</b>
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001111 SUPERVISION AND LABOR	\$30,906.26
	GENERAL CATEGORIES	606001120 SALARIES AND WAGES-EMPLOYEES	\$1,000.00
	GENERAL CATEGORIES	606001112 ADMINISTRATIVE AND GENERAL SALARIES	\$6,870.00
	GENERAL CATEGORIES	606001351 PURCHASED POWER	\$17,057.36
	GENERAL CATEGORIES	606001320 FUEL FOR POWER PRODUCTION	\$4,677.99
	GENERAL CATEGORIES	606001220 CHEMICALS	\$8,895.60
	GENERAL CATEGORIES	606001230 MATERIALS AND SUPPLIES	\$29,781.00
	GENERAL CATEGORIES	606001360 CONTRACTUAL SERVICES-OTHER	\$26,384.45

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001340 INSURANCE-OTHER	\$13,666.37
	GENERAL CATEGORIES	606001131 TAXES	\$3,666.49
	GENERAL CATEGORIES	606001370 PAYMENT IN LIEU OF TAXES	\$1,200.00
	GENERAL CATEGORIES	606001590 MISCELLANEOUS	\$17,739.37
	GENERAL CATEGORIES	606001211 MISCELLANEOUS	\$8,433.29
			<b>\$170,278.27</b>
	Expense Category Total:		
	NO FUNCTION NEEDED	606001520 TRANSFER OF FUNDS-OTHER	\$72,918.00
			<b>\$72,918.00</b>
	Expense Category Total:		
	Fund Total:		<b>\$243,196.27</b>
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607001381 OTHER DISBURSEMENTS	\$20,850.00
			<b>\$20,850.00</b>
	Expense Category Total:		
	Fund Total:		<b>\$20,850.00</b>
609 WASTEWATER UTILITY-OTHER #5	NO FUNCTION NEEDED	609001540 MISCELLANEOUS	\$49,155.00
			<b>\$49,155.00</b>
	Expense Category Total:		
	Fund Total:		<b>\$49,155.00</b>
626 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	626001590 OTHER DISBURSEMENTS	\$15,837.23
			<b>\$15,837.23</b>
	Expense Category Total:		
	Fund Total:		<b>\$15,837.23</b>
623 TRASH UTILITY-OPERATING	NO FUNCTION NEEDED	623001590 OTHER DISBURSEMENTS	\$45,009.24
			<b>\$45,009.24</b>
	Expense Category Total:		
	Fund Total:		<b>\$45,009.24</b>
610 ELECTRIC UTILITY-OPERATING	GENERAL CATEGORIES	610001111 SALARIES AND WAGES-EMPLOYEES	\$42,121.60
	GENERAL CATEGORIES	610001112 SALARIES AND WAGES-EMPLOYEES	\$22,254.25
	GENERAL CATEGORIES	610001113 ADMINISTRATIVE AND GENERAL SALARIES	\$1,000.00
	GENERAL CATEGORIES	610001131 EMPLOYEE PENSIONS AND BENEFITS	\$5,697.38
	GENERAL CATEGORIES	610001215 SUPPLIES AND EXPENSE	\$4,761.18
	GENERAL CATEGORIES	610001351 PURCHASED POWER	\$343,636.13
	GENERAL CATEGORIES	610001320 FUEL FOR POWER PRODUCTION	\$3,514.41
	GENERAL CATEGORIES	610001230 MATERIALS AND SUPPLIES	\$5,164.34
	GENERAL CATEGORIES	610001360 CONTRACTUAL SERVICES-OTHER	\$18,896.00
	GENERAL CATEGORIES	610001340 INSURANCE-OTHER	\$15,756.37
	GENERAL CATEGORIES	610001500 TAXES	\$8,000.00
	GENERAL CATEGORIES	610001501 TAXES	\$32,083.23
	GENERAL CATEGORIES	610001370 PAYMENT IN LIEU OF TAXES	\$4,800.00
	GENERAL CATEGORIES	610001590 MISCELLANEOUS	\$69,287.61
			<b>\$576,972.50</b>
	Expense Category Total:		

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
610 ELECTRIC UTILITY-OPERATING	NO FUNCTION NEEDED	610001520 TRANSFER OF FUNDS-OTHER	\$25,926.56
Expense Category Total:			\$25,926.56
Fund Total:			\$602,899.06
611 ELECTRIC UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	611001590 MISCELLANEOUS	\$1,250.00
Expense Category Total:			\$1,250.00
Fund Total:			\$1,250.00
613 ELECTRIC UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	613001391 GUARANTEED DEPOSIT REFUNDS	\$3,997.26
Expense Category Total:			\$3,997.26
Fund Total:			\$3,997.26
612 ELECTRIC UTILITY-OTHER #5	NO FUNCTION NEEDED	612001590 MISCELLANEOUS	\$3,001.71
Expense Category Total:			\$3,001.71
Fund Total:			\$3,001.71
<b>Total EXPENDITURES:</b>			<b>\$1,095,223.36</b>

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

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CASH

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<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>
	101 GENERAL	Fountain Trust General Fu		\$0.00		0.00	\$302,084.78
	601 WATER UTILITY-OPERATI NG	Fountain Trust Water 05-2		\$0.00		0.00	\$50,218.11
	606 WASTEWATER UTILITY-OPERATI NG	Fountain Trust - Sewer 05		\$0.00		0.00	\$212,869.95
	610 ELECTRIC UTILITY-OPERATI NG	Fountain Trust Electric 0		\$0.00		0.00	\$345,401.24
	701 PAYROLL	Fountain Trust Payroll 05		\$0.00		0.00	\$876.35

**Total CASH:**

**\$911,450.43**

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

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>
04/22/2008	604 WATER UTILITY-CUSTOM ER DEPOSIT	WATER-METER	604.0100	\$0.00	04/22/2009	2.14	\$2,000.00
<b>Total by Fund:</b>							<b>\$2,000.00</b>
04/10/2008	606 WASTEWATER UTILITY-OPERATI NG	SANITATION-OP	606.0100	\$0.00	09/10/2009	3.35	\$17,000.00
<b>Total by Fund:</b>							<b>\$17,000.00</b>
04/10/2008	607 WASTEWATER UTIL-BOND AND INTEREST	SANITATION-RESERVE	609.0100	\$0.00	09/10/2009	3.35	\$22,000.00
<b>Total by Fund:</b>							<b>\$22,000.00</b>
10/16/2008	613 ELECTRIC UTILITY-CUSTOM ER DEPOSIT	ELECTRIC-METER	613.0200	\$0.00	09/15/2009	3.26	\$12,000.00
<b>Total by Fund:</b>							<b>\$12,000.00</b>
10/31/2008	612 ELECTRIC UTILITY-OTHER #5	ELECTRIC CASH RESERVE	612.0100	\$0.00	09/30/2009	3.26	\$10,700.00
<b>Total by Fund:</b>							<b>\$10,700.00</b>
<b>Total INVESTMENTS:</b>							<b>\$63,700.00</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAYNETOWN  
COUNTY: MONTGOMERY COUNTY

ID: 54-3-796

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

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INVESTMENTS

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<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
<b>Total Cash and Investments:</b>							<b>\$975,150.43</b>

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FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WASTEWATER UTILITY BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$57,000.00	\$695,000.00	\$47,392.07
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$18,000.00	\$29,000.00	\$21,504.16
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$39,000.00	\$666,000.00	\$25,887.91
INTEREST PAID DURING 2008 (FULL YEAR)	\$2,850.00	\$20,155.00	\$1,134.56

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
<b>TOTAL PAID TO LOCAL GOVERNMENTS</b>	<b>\$0.00</b>
CORRECTIONS	\$0.00
HIGHWAYS	\$0.00
ALL OTHER STATE	\$0.00
<b>TOTAL PAID TO STATE GOVERNMENTS</b>	<b>\$0.00</b>
<b>TOTAL PAID TO LOCAL AND STATE GOVERNMENTS</b>	<b>\$0.00</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAYNETOWN

ID: 54-3-796

COUNTY: MONTGOMERY COUNTY

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

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<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>
14.228	CFF Funds - Water Tower	OCRA	\$500,000.00	101 GENERAL	\$473,370.00	\$473,370.00
97.036	Severe Storms _Flooding Homeland Security		\$2,995.22	610 ELECTRIC UTILITY-OPERATING	\$2,995.22	\$2,995.22

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF WAYNETOWN

ID: 54-3-796

COUNTY: MONTGOMERY COUNTY

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

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<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>
A305-8-106	Recycling Grant	IDEM	\$5,000.00	201 MOTOR VEHICLE HIGHWAY	\$2,500.00	\$2,500.00

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

COUNTY: MONTGOMERY COUNTY  
 UNIT NAME: TOWN OF WAYNETOWN

ID: 54-3-796  
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	101 GENERAL	601 WATER UTILITY-OPERATING	606 WASTEWATER UTILITY-OPERATING	610 ELECTRIC UTILITY-OPERATING
BALANCE, JANUARY 1	\$547,706.99	\$240,236.44	\$2,164,831.91	\$618,772.63
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE				
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$284.50	\$316,612.36	\$20,286.78	\$139.10
MACHINERY AND EQUIPMENT	\$44,186.51	\$23,089.14	\$25,333.67	\$52,808.38
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS				
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE				
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$150,000.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$51,042.00	\$4,000.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS				
BALANCE, DECEMBER 31				

