

FEDERAL IDENTIFICATION NUMBER:
35-1940657

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

UNIT NAME:
WINFIELD CIVIL TOWN

COUNTY:
LAKE COUNTY

ID: 45-3-736
(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

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- PART 11 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

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

SIGNATURE OF OFFICIAL: _____ TITLE: CLERK-TREASURER
PRINTED NAME OF OFFICIAL: RICHARD ANDERSON JR. DATE SIGNED: _____
ADDRESS: 10645 RANDOLPH STREET CITY: WINFIELD
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 662-2665 EMAIL ADDRESS: ANDERSONR@WINFIELDGOV.COM
ZIP: 46307-7676

*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	\$-167,549.22	\$1,106,990.61	\$786,655.93	\$152,785.46	\$50,000.00	\$202,785.46
Total by Fund Type:	\$-167,549.22	\$1,106,990.61	\$786,655.93	\$152,785.46	\$50,000.00	\$202,785.46
FUND TYPE: SPECIAL REVENUE						
251 EXCESS WELFARE DISTRIBUTION	\$0.00	\$10,016.00	\$0.00	\$10,016.00	\$0.00	\$10,016.00
202 LOCAL ROAD AND STREET	\$11,106.31	\$66,407.39	\$71,265.33	\$6,248.37	\$0.00	\$6,248.37
206 MAJOR MOVES CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
201 MOTOR VEHICLE HIGHWAY	\$8,030.83	\$251,457.88	\$240,184.06	\$19,304.65	\$0.00	\$19,304.65
204 PARK DONATION	\$27,500.00	\$9,500.00	\$500.00	\$36,500.00	\$0.00	\$36,500.00
243 RECYCLING	\$33,991.93	\$32,378.00	\$15,844.02	\$50,525.91	\$0.00	\$50,525.91
701 REDEVELOPMENT GENERAL	\$5,000.00	\$60.00	\$1,701.96	\$3,358.04	\$0.00	\$3,358.04
244 RIVERBOAT	\$131,476.11	\$53,305.03	\$150,000.00	\$34,781.14	\$150,000.00	\$184,781.14
102 SPECIAL ELECTION FUNDRAISER	\$1,673.00	\$0.00	\$1,673.00	\$0.00	\$0.00	\$0.00
241 STATE GRANT	\$5,272.00	\$0.00	\$5,272.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$224,050.18	\$423,124.30	\$486,440.37	\$160,734.11	\$150,000.00	\$310,734.11
FUND TYPE: DEBT SERVICE						
205 DEBT SERVICE - OTHER	\$8,080.11	\$374,816.18	\$337,465.00	\$45,431.29	\$0.00	\$45,431.29
208 DEBT SERVICE EXEMPT	\$0.00	\$203,464.37	\$190,450.00	\$13,014.37	\$0.00	\$13,014.37
Total by Fund Type:	\$8,080.11	\$578,280.55	\$527,915.00	\$58,445.66	\$0.00	\$58,445.66
FUND TYPE: CAPITAL PROJECTS						
207 BOND MONIES	\$267,508.88	\$6,179.06	\$176,529.63	\$97,158.31	\$0.00	\$97,158.31
203 CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402 CUMULATIVE CAPITAL DEVELOPMENT	\$161,412.91	\$61,581.40	\$189,273.24	\$33,721.07	\$50,000.00	\$83,721.07
401 CUMULATIVE CAPITAL IMPROVEMENT	\$37,356.20	\$11,928.04	\$6,326.93	\$42,957.31	\$0.00	\$42,957.31
426 CUMULATIVE FIRE	\$85,627.09	\$35,043.75	\$69,186.03	\$51,484.81	\$50,000.00	\$101,484.81
Total by Fund Type:	\$551,905.08	\$114,732.25	\$441,315.83	\$225,321.50	\$100,000.00	\$325,321.50

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

CASH UNITS ONLY

COUNTY: LAKE 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:	\$616,486.15	\$2,223,127.71	\$2,242,327.13	\$597,286.73	\$300,000.00	\$897,286.73
Section II						
Less:						
Investment Sales		\$500,000.00				
Investment Purchases			\$300,000.00			
Transfers In		\$286,008.75				
Transfers Out			\$286,008.75			
Net Receipts and Disbursements		\$1,437,118.96	\$1,656,318.38			

**CASH AND INVESTMENTS ON PART 4 ARE
300000.00! 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 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						
603 WASTEWATER UTIL-BOND AND INTEREST	\$209,985.00	\$127,367.00	\$335,020.00	\$2,332.00	\$125,000.00	\$127,332.00
609 WASTEWATER UTILITY-CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
604 WASTEWATER UTILITY-DEPREC/IMPROVE	\$2,999.03	\$967,544.52	\$928,559.00	\$41,984.55	\$375,000.00	\$416,984.55
601 WASTEWATER UTILITY-OPERATING	\$29,947.54	\$309,982.53	\$309,910.10	\$30,019.97	\$0.00	\$30,019.97
610 WASTEWATER UTILITY-OTHER #10	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
602 WASTEWATER UTILITY-REVENUE	\$0.00	\$663,610.75	\$663,610.75	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$242,931.57	\$2,068,504.80	\$2,237,099.85	\$74,336.52	\$500,000.00	\$574,336.52

Subtotal All Funds:	\$242,931.57	\$2,068,504.80	\$2,237,099.85	\$74,336.52	\$500,000.00	\$574,336.52
----------------------------	---------------------	-----------------------	-----------------------	--------------------	---------------------	---------------------

Section II

Less:

Investment Sales	\$350,000.00	
Investment Purchases		\$500,000.00
Transfers In	\$1,044,403.56	
Transfers Out		\$1,044,403.56
Net Receipts and Disbursements	\$674,101.24	\$692,696.29

CASH AND INVESTMENTS ON PART 4 ARE 500000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: WINFIELD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$212,935.18
INNKEEPERS TAX	\$4,772.77
Total for: TAXES	\$217,707.95
LICENSES, OTHER	\$4,800.00
Total for: LICENSES AND PERMITS	\$4,800.00
ABC EXCISE TAX DISTRIBUTION	\$7,767.53
CIGARETTE TAX DISTR-GENERAL FUND	\$6,687.81
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$13,209.64
Total for: INTERGOVERNMENTAL	\$27,664.98
BUILDING DEPARTMENT CHARGES	\$243,877.35
COPIES OF PUBLIC RECORDS	\$402.12
PARK RECEIPTS	\$185.00
Total for: CHARGES FOR SERVICES	\$244,464.47
FINES AND FEES-OTHER	\$467.50
Total for: FINES, FORFEITURES, AND FEES	\$467.50
INTEREST EARNED	\$10,139.57
CABLE TV FRANCHISE	\$23,379.06
MISCELLANEOUS REVENUE-OTHER	\$150.00
Total for: MISCELLANEOUS	\$33,668.63
TRANSFER OF FUNDS-OTHER	\$1,673.00
SALE OF INVESTMENTS	\$500,000.00
REIMBURSEMENTS-OTHER	\$76,544.08
Total for: OTHER FINANCING SOURCES	\$578,217.08
TOTAL RECEIPTS FOR 101 GENERAL	\$1,106,990.61
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$103,872.82
Total for: TAXES	\$103,872.82
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$109,825.28
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,259.78
Total for: INTERGOVERNMENTAL	\$118,085.06
TRANSFER OF FUNDS-OTHER	\$25,000.00
REIMBURSEMENTS-OTHER	\$4,500.00
Total for: OTHER FINANCING SOURCES	\$29,500.00
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$251,457.88
Fund: <u>202 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$52,407.39
Total for: INTERGOVERNMENTAL	\$52,407.39

UNIT NAME: WINFIELD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>202 LOCAL ROAD AND STREET</u>	
TRANSFER OF FUNDS-OTHER	\$14,000.00
Total for: OTHER FINANCING SOURCES	\$14,000.00
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$66,407.39
Fund: <u>244 RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$53,305.03
Total for: INTERGOVERNMENTAL	\$53,305.03
TOTAL RECEIPTS FOR 244 RIVERBOAT	\$53,305.03
Fund: <u>204 PARK DONATION</u>	
CONTRIBUTIONS AND DONATIONS	\$9,500.00
Total for: MISCELLANEOUS	\$9,500.00
TOTAL RECEIPTS FOR 204 PARK DONATION	\$9,500.00
Fund: <u>243 RECYCLING</u>	
LOCAL GOVERNMENT GRANT-OTHER	\$28,106.00
Total for: INTERGOVERNMENTAL	\$28,106.00
TRANSFER OF FUNDS-OTHER	\$4,272.00
Total for: OTHER FINANCING SOURCES	\$4,272.00
TOTAL RECEIPTS FOR 243 RECYCLING	\$32,378.00
Fund: <u>251 EXCESS WELFARE DISTRIBUTION</u>	
INTERGOVERNMENTAL REVENUE, OTHER	\$10,016.00
Total for: INTERGOVERNMENTAL	\$10,016.00
TOTAL RECEIPTS FOR 251 EXCESS WELFARE DISTRIBUTION	\$10,016.00
Fund: <u>701 REDEVELOPMENT GENERAL</u>	
REFUNDS-OTHER	\$60.00
Total for: OTHER FINANCING SOURCES	\$60.00
TOTAL RECEIPTS FOR 701 REDEVELOPMENT GENERAL	\$60.00
Fund: <u>208 DEBT SERVICE EXEMPT</u>	
GENERAL PROPERTY TAXES	\$84,073.30
Total for: TAXES	\$84,073.30
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$13,327.32
Total for: INTERGOVERNMENTAL	\$13,327.32
TRANSFER OF FUNDS-OTHER	\$106,063.75
Total for: OTHER FINANCING SOURCES	\$106,063.75

UNIT NAME: WINFIELD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 208 DEBT SERVICE EXEMPT	\$203,464.37
Fund: <u>205 DEBT SERVICE - OTHER</u>	
GENERAL PROPERTY TAXES	\$241,839.33
Total for: TAXES	\$241,839.33
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$19,976.85
Total for: INTERGOVERNMENTAL	\$19,976.85
TRANSFER OF FUNDS-OTHER	\$113,000.00
Total for: OTHER FINANCING SOURCES	\$113,000.00
TOTAL RECEIPTS FOR 205 DEBT SERVICE - OTHER	\$374,816.18
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$38,067.30
Total for: TAXES	\$38,067.30
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,514.10
Total for: INTERGOVERNMENTAL	\$1,514.10
TRANSFER OF FUNDS-OTHER	\$22,000.00
Total for: OTHER FINANCING SOURCES	\$22,000.00
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$61,581.40
Fund: <u>426 CUMULATIVE FIRE</u>	
GENERAL PROPERTY TAXES	\$33,250.13
Total for: TAXES	\$33,250.13
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,793.62
Total for: INTERGOVERNMENTAL	\$1,793.62
TOTAL RECEIPTS FOR 426 CUMULATIVE FIRE	\$35,043.75
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$11,928.04
Total for: INTERGOVERNMENTAL	\$11,928.04
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$11,928.04
Fund: <u>207 BOND MONIES</u>	
INTEREST EARNED	\$541.03
Total for: MISCELLANEOUS	\$541.03
REIMBURSEMENTS-OTHER	\$5,638.03
Total for: OTHER FINANCING SOURCES	\$5,638.03
TOTAL RECEIPTS FOR 207 BOND MONIES	\$6,179.06
Total Receipts:	\$2,223,127.71

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

ID: 45-3-736 PAGE: 1
COUNTY: LAKE COUNTY
UNIT NAME: WINFIELD CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$114,852.04
	SUPPLIES		\$41,611.45
	OTHER SERVICES AND CHARGES		\$56,817.96
	CAPITAL OUTLAY		\$13,902.61
	TRANSFER OF FUNDS		\$13,000.00
	INTERFUND LOANS		\$0.00
	TOTAL		\$240,184.06

Fund:	202 LOCAL ROAD AND STREET		
	SUPPLIES		\$47,410.81
	OTHER SERVICES AND CHARGES		\$19,842.63
	CAPITAL OUTLAY		\$4,011.89
	TOTAL		\$71,265.33

Fund:	244 RIVERBOAT		
	PURCHASE OF INVESTMENTS		\$150,000.00
	TOTAL		\$150,000.00

Fund:	241 STATE GRANT		
	TRANSFER OF FUNDS		\$5,272.00
	INTERFUND LOANS		\$0.00
	TOTAL		\$5,272.00

Fund:	204 PARK DONATION		
	OTHER DISBURSEMENTS		\$500.00
	TOTAL		\$500.00

Fund:	243 RECYCLING		
	PERSONAL SERVICES		\$5,372.45
	OTHER SERVICES AND CHARGES		\$771.57
	CAPITAL OUTLAY		\$9,700.00
	TOTAL		\$15,844.02

Fund:	102 SPECIAL ELECTION FUNDRAISER		
	TRANSFER OF FUNDS		\$1,673.00
	TOTAL		\$1,673.00

Fund:	701 REDEVELOPMENT GENERAL		
	PERSONAL SERVICES		\$700.00
	SUPPLIES		\$142.52
	OTHER SERVICES AND CHARGES		\$859.44
	TOTAL		\$1,701.96

Fund:	208 DEBT SERVICE EXEMPT		
	DEBT SERVICE-PRINCIPAL		\$180,000.00
	DEBT SERVICE-INTEREST		\$10,450.00
	TOTAL		\$190,450.00

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

ID: 45-3-736 PAGE: 2

COUNTY: LAKE COUNTY
UNIT NAME: WINFIELD CIVIL TOWN

Fund:	205 DEBT SERVICE - OTHER	
	DEBT SERVICE-PRINCIPAL	\$155,000.00
	DEBT SERVICE-INTEREST	\$54,401.25
	TRANSFER OF FUNDS	\$128,063.75
	INTERFUND LOANS	\$0.00
	TOTAL	\$337,465.00

Fund:	402 CUMULATIVE CAPITAL DEVELOPMENT	
	CAPITAL OUTLAY	\$1,273.24
	TRANSFER OF FUNDS	\$138,000.00
	INTERFUND LOANS	\$0.00
	PURCHASE OF INVESTMENTS	\$50,000.00
	TOTAL	\$189,273.24

Fund:	426 CUMULATIVE FIRE	
	CAPITAL OUTLAY	\$19,186.03
	PURCHASE OF INVESTMENTS	\$50,000.00
	TOTAL	\$69,186.03

Fund:	401 CUMULATIVE CAPITAL IMPROVEMENT	
	CAPITAL OUTLAY	\$6,326.93
	TOTAL	\$6,326.93

Fund:	207 BOND MONIES	
	CAPITAL OUTLAY	\$176,529.63
	TOTAL	\$176,529.63

TOTAL DISBURSEMENTS:		\$1,455,671.20
-----------------------------	--	-----------------------

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

ID: 45-3-736 PAGE: 1

COUNTY: LAKE COUNTY
UNIT NAME: WINFIELD CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$318,090.08
SUPPLIES	\$16,730.54
OTHER SERVICES AND CHARGES	\$394,924.56
CAPITAL OUTLAY	\$5,814.75
OTHER DISBURSEMENTS	\$1,096.00
PURCHASE OF INVESTMENTS	\$50,000.00

TOTAL **\$786,655.93**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$318,090.08
SUPPLIES	\$16,730.54
OTHER SERVICES AND CHARGES	\$394,924.56
CAPITAL OUTLAY	\$5,814.75
OTHER DISBURSEMENTS	\$1,096.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$786,655.93**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WASTEWATER UTILITY-OPERATING OPERATION AND MAINTENANCE	NO FUNCTION NEEDED	METERED-OTHER BAD DEBT COLLECTIONS	\$2,469.09
	NO FUNCTION NEEDED		\$8,021.40
	NO FUNCTION NEEDED		\$299,439.58
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER 2008 CLOSING RECONCILLIATION	\$52.46
	Expense Category Total:		\$309,982.53
	Fund Total:		\$309,982.53
603 WASTEWATER UTIL-BOND AND INTEREST SINKING FUND	NO FUNCTION NEEDED		\$127,367.00
	Expense Category Total:		\$127,367.00
	Fund Total:		\$127,367.00
604 WASTEWATER UTILITY-DEPREC/IMPROVE IMPROVEMENT FUND	NO FUNCTION NEEDED		\$617,544.52
	NO FUNCTION NEEDED		\$350,000.00
	Expense Category Total:		\$967,544.52
	Fund Total:		\$967,544.52
602 WASTEWATER UTILITY-REVENUE	NO FUNCTION NEEDED		\$419,540.68
	NO FUNCTION NEEDED		\$69,424.35
	NO FUNCTION NEEDED		\$85,564.03
	NO FUNCTION NEEDED		\$2,251.69
	NO FUNCTION NEEDED	OTHER REVENUE RECAPTURE FEES	\$20,020.00
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS SYSTEM DEVELOPMENT CHARGES	\$66,810.00
	Expense Category Total:		\$663,610.75
	Fund Total:		\$663,610.75
Total REVENUES:			\$2,068,504.80

EXPENDITURES

601 WASTEWATER UTILITY-OPERATING OPERATION AND MAINTENANCE	NO FUNCTION NEEDED		\$59,529.43
	Expense Category Total:		\$59,529.43
	GENERAL CATEGORIES		\$1,275.00
	GENERAL CATEGORIES	ADMINISTRATIVE AND GENERAL SALARIES	\$44,208.31

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

601 WASTEWATER UTILITY-OPERATING OPERATION AND MAINTENANCE	GENERAL CATEGORIES	SALARY REIMBURSEMENT PURCHASED POWER NIPSCO	\$43,316.68
	GENERAL CATEGORIES		\$29,354.65
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-ENGINEERING ENGINEERING	\$4,930.50
	GENERAL CATEGORIES		\$7,736.44
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-LEGAL LEGAL	\$17,692.00
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-BILLING BILLING FEES	\$11,848.76
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER OPERATIONS	\$59,790.00
	GENERAL CATEGORIES		\$7,421.00
	GENERAL CATEGORIES		\$2,450.00
	GENERAL CATEGORIES	MISCELLANEOUS TELEPHONE	\$1,001.16
	GENERAL CATEGORIES	MISCELLANEOUS BANK SERVICE CHARGES	\$225.43
	GENERAL CATEGORIES	MISCELLANEOUS MISCELLANEOUS	\$275.00
			\$231,524.93
	Expense Category Total:		
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS REIMBURSEABLE EXPENSES	\$18,855.74
			\$18,855.74
	Expense Category Total:		
	Fund Total:		\$309,910.10
603 WASTEWATER UTIL-BOND AND INTEREST SINKING FUND	NO FUNCTION NEEDED		\$100,000.00
	NO FUNCTION NEEDED		\$110,000.00
	NO FUNCTION NEEDED		\$125,000.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS BANK WIRE SERVICE CHARGE	\$20.00
			\$335,020.00
	Expense Category Total:		
	Fund Total:		\$335,020.00
604 WASTEWATER UTILITY-DEPREC/IMPROVE IMPROVEMENT FUND	NO FUNCTION NEEDED		\$400,000.00
	NO FUNCTION NEEDED		\$375,000.00
	NO FUNCTION NEEDED		\$147,047.00
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER ENGINEERING	\$1,512.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS IMPROVEMENT	\$5,000.00
			\$928,559.00
	Expense Category Total:		
	Fund Total:		\$928,559.00
602 WASTEWATER UTILITY-REVENUE	NO FUNCTION NEEDED	OTHER DISBURSEMENTS RECAPTURE FEES DISTRIBUTED	\$19,207.19
			\$19,207.19
	Expense Category Total:		
	GENERAL CATEGORIES		\$644,403.56
			\$644,403.56
	Expense Category Total:		

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN
COUNTY: LAKE COUNTY

ID: 45-3-736

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

PAGE: 3

Fund Total:

\$663,610.75

Total EXPENDITURES:

\$2,237,099.85

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
		PETTY CASH	99999				\$50.00
		TOWN CHKNG FIRST MIDWESY	XXXXXX644				\$595,428.69
		REDEVEL. CHKNG FIRST MIDW	XXXXX254				\$1,808.04
		WASTEWATER OLD CHKNG FMB	XXXXX894				\$40.50
		WASTEWATER NEW CHKNG FMB	XXXXX301				\$74,296.02

Total CASH: **\$671,623.25**

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>
11/12/2009	101 GENERAL	CERTIFICATE OF DEPOSIT	XXXXX587	\$0.00	05/12/2010	0.75	\$50,000.00

Total by Fund: **\$50,000.00**

11/12/2009	244 RIVERBOAT	CERTIFICATE OF DEPOSIT	XXXXX587	\$0.00	05/12/2010	0.75	\$150,000.00
------------	---------------	------------------------	----------	--------	------------	------	--------------

Total by Fund: **\$150,000.00**

11/12/2009	402 CUMULATIVE CAPITAL DEVELOPMENT	CERTIFICATE OF DEPOSIT	XXXXX587	\$0.00	05/12/2010	0.75	\$50,000.00
------------	--	------------------------	----------	--------	------------	------	-------------

Total by Fund: **\$50,000.00**

11/12/2009	426 CUMULATIVE	CERTIFICATE OF DEPOSIT	XXXXX587	\$0.00	05/12/2010	0.75	\$50,000.00
------------	----------------	------------------------	----------	--------	------------	------	-------------

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>
FIRE							
Total by Fund:							\$50,000.00
11/12/2009	603 WASTEWATER UTIL-BOND AND INTEREST	CERTIFICATE OF DEPOSIT	XXXXX117	\$0.00	05/12/2010	0.75	\$125,000.00
Total by Fund:							\$125,000.00
11/12/2009	604 WASTEWATER UTILITY-DEPREC/ MPROVE	CERTIFICATE OF DEPOSIT	XXXXX117	\$0.00	05/12/2010	0.75	\$375,000.00
Total by Fund:							\$375,000.00
Total INVESTMENTS:							\$800,000.00
Total Cash and Investments:							\$1,471,623.25

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN
COUNTY: LAKE COUNTY

ID: 45-3-736

PAGE: 1

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:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

COUNTY: LAKE 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>
------------------------	----------------------	---------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

COUNTY: LAKE 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>
-------------------------	---------------------	---------------------	---------------------	-------------------	-----------------	----------------------

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: LAKE COUNTY
UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736
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: WINFIELD CIVIL TOWN

ID: 45-3-736

COUNTY: LAKE COUNTY

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>
30-0972370	LAKES OF THE FOUR SEASONS FIRE FORC	10645 RANDOLPH STREET	LAKE COUNTY	JEREMY CAMPBELL	219-662-7576	FIRE PROTECTION SERVICES	\$108,226.03
		WINFIELD, IN 46307-7676					