

FEDERAL IDENTIFICATION NUMBER:
35-6001096

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

UNIT NAME:

LOWELL CIVIL TOWN

COUNTY:

LAKE COUNTY

ID: 45-3-731

(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 2010

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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: JUDITH WALTERS

DATE SIGNED: _____

ADDRESS: 501 E. MAIN ST.

CITY: LOWELL

P.O. BOX 157

EMAIL ADDRESS: CLERKTREASURER@TOWNHALL.NET

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

(219) 696-7794

ZIP: 46356-0000

*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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$632,393.72	\$3,569,596.28	\$4,091,705.33	\$110,284.67	\$0.00	\$110,284.67
PETTY CASH	\$225.00	\$0.00	\$0.00	\$225.00	\$0.00	\$225.00
Total by Fund Type:	\$632,618.72	\$3,569,596.28	\$4,091,705.33	\$110,509.67	\$0.00	\$110,509.67
FUND TYPE: SPECIAL REVENUE						
2280 ABANDONED VEHICLE	\$774.00	\$0.00	\$0.00	\$774.00	\$0.00	\$774.00
2150 ADULT PROBATION SERVICES	\$14,657.13	\$20,868.60	\$22,863.32	\$12,662.41	\$0.00	\$12,662.41
2360 CLERK'S RECORDS PERPETUATION	\$5,980.22	\$4,962.40	\$2,546.56	\$8,396.06	\$0.00	\$8,396.06
401 DONATIONS	\$16,829.89	\$31,274.83	\$36,757.73	\$11,346.99	\$0.00	\$11,346.99
7150 ESCROW	\$6,570.00	\$19,000.00	\$14,000.00	\$11,570.00	\$0.00	\$11,570.00
1154 LAW ENFORCEMENT CONTINUING ED	\$36,651.65	\$23,576.41	\$10,632.65	\$49,595.41	\$0.00	\$49,595.41
706 LOCAL ROAD AND STREET	\$223,353.67	\$83,985.36	\$291,210.60	\$16,128.43	\$0.00	\$16,128.43
720 MAJOR MOVES CONSTRUCTION	\$9,272.07	\$0.00	\$9,272.07	\$0.00	\$0.00	\$0.00
708 MOTOR VEHICLE HIGHWAY	\$213,070.63	\$642,876.70	\$843,531.46	\$12,415.87	\$0.00	\$12,415.87
2170 PARK DONATION	\$5,978.16	\$9,745.60	\$8,603.88	\$7,119.88	\$0.00	\$7,119.88
1301 PARKS AND RECREATION	\$20,438.84	\$361,876.90	\$378,434.60	\$3,881.14	\$0.00	\$3,881.14
2300 POLICE GRANT	\$4,290.55	\$228,941.63	\$228,941.63	\$4,290.55	\$0.00	\$4,290.55
PUBLIC SAFETY-WELFARE	\$48,408.00	\$8,948.00	\$0.00	\$57,356.00	\$0.00	\$57,356.00
5 RIVERBOAT	\$656,409.56	\$164,222.64	\$457,770.87	\$362,861.33	\$0.00	\$362,861.33
2250 SOLID WASTE PLANNING	\$126,490.18	\$596,771.77	\$573,618.26	\$149,643.69	\$0.00	\$149,643.69
2110 SPECIAL REVENUE - OTHER	\$19,484.35	\$23,723.67	\$24,091.04	\$19,116.98	\$0.00	\$19,116.98
UNCLAIMED PROPERTY	\$255.14	\$13.18	\$0.00	\$268.32	\$0.00	\$268.32
Total by Fund Type:	\$1,408,914.04	\$2,220,787.69	\$2,902,274.67	\$727,427.06	\$0.00	\$727,427.06
FUND TYPE: DEBT SERVICE						
3120 PARK BOND (PAYMENTS)	\$57,384.72	\$53,728.99	\$54,457.00	\$56,656.71	\$0.00	\$56,656.71
Total by Fund Type:	\$57,384.72	\$53,728.99	\$54,457.00	\$56,656.71	\$0.00	\$56,656.71
FUND TYPE: CAPITAL PROJECTS						

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
4440 CAPITAL PROJECTS - OTHER	\$5,614.88	\$13,753.76	\$5,463.50	\$13,905.14	\$0.00	\$13,905.14
1190 CUMULATIVE BUILDING	\$65,992.12	\$38,122.75	\$100.00	\$104,014.87	\$0.00	\$104,014.87
2391 CUMULATIVE CAPITAL DEVELOPMENT	\$163,355.75	\$181,844.75	\$220,445.00	\$124,755.50	\$0.00	\$124,755.50
2379 CUMULATIVE CAPITAL IMPROVEMENT	\$84,762.59	\$21,974.41	\$8,000.00	\$98,737.00	\$0.00	\$98,737.00
5040 CUMULATIVE NON-REV INSURANCE	\$31,164.47	\$0.00	\$0.00	\$31,164.47	\$0.00	\$31,164.47
4270 CUMULATIVE SEWER	\$225,370.47	\$64,021.04	\$43,715.05	\$245,676.46	\$0.00	\$245,676.46
4030 PARK NONREVERTING CAPITAL	\$21,519.04	\$0.00	\$0.00	\$21,519.04	\$0.00	\$21,519.04
Total by Fund Type:	\$597,779.32	\$319,716.71	\$277,723.55	\$639,772.48	\$0.00	\$639,772.48
FUND TYPE: PENSION TRUST						
342 POLICE PENSION	\$127,354.62	\$74,216.36	\$85,040.36	\$116,530.62	\$0.00	\$116,530.62
Total by Fund Type:	\$127,354.62	\$74,216.36	\$85,040.36	\$116,530.62	\$0.00	\$116,530.62
FUND TYPE: INVESTMENT TRUST						
TREASURER'S DAILY FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FUND TYPE: AGENCY						
7080 HEALTH INSURANCE	\$51.35	\$67,493.61	\$67,734.53	\$-189.57	\$0.00	\$-189.57
300 PAYROLL	\$865.89	\$3,049,823.16	\$3,050,226.18	\$462.87	\$0.00	\$462.87
Total by Fund Type:	\$917.24	\$3,117,316.77	\$3,117,960.71	\$273.30	\$0.00	\$273.30

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LOWELL CIVIL TOWN

ID: 45-3-731

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 2010

PAGE: 3

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$2,824,968.66	\$9,355,362.80	\$10,529,161.62	\$1,651,169.84	\$0.00	\$1,651,169.84
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$1,506,578.00				
Transfers Out			\$1,921,643.00			
Net Receipts and Disbursements		\$7,848,784.80	\$8,607,518.62			

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: ENTERPRISE						
6281 WASTEWATER UTIL-BOND AND INTEREST	\$134,523.35	\$880,088.11	\$876,252.68	\$138,358.78	\$0.00	\$138,358.78
6209 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$73,300.00	\$7,775.00	\$5,600.00	\$75,475.00	\$0.00	\$75,475.00
6202 WASTEWATER UTILITY-DEBT RESERVE	\$1,052,057.32	\$60,517.44	\$0.00	\$1,112,574.76	\$0.00	\$1,112,574.76
6208 WASTEWATER UTILITY-DEPREC/IMPROVE	\$3,064,404.28	\$2,454,031.92	\$1,806,015.20	\$3,712,421.00	\$0.00	\$3,712,421.00
6201 WASTEWATER UTILITY-OPERATING	\$973,705.98	\$2,302,267.01	\$2,389,727.71	\$886,245.28	\$0.00	\$886,245.28
6203 WASTEWATER UTILITY-OTHER #1	\$88,500.00	\$0.00	\$0.00	\$88,500.00	\$0.00	\$88,500.00
6580 WATER UTILITY-BOND AND INTEREST	\$8,076.81	\$377,248.11	\$376,997.50	\$8,327.42	\$0.00	\$8,327.42
6509 WATER UTILITY-CUSTOMER DEPOSIT	\$81,846.00	\$8,904.90	\$6,920.40	\$83,830.50	\$0.00	\$83,830.50
6508 WATER UTILITY-DEBT RESERVE	\$380,591.44	\$111.95	\$2,775.50	\$377,927.89	\$0.00	\$377,927.89
6512 WATER UTILITY-DEPRECIATION/IMPROVE	\$463,506.89	\$127,890.58	\$189,272.00	\$402,125.47	\$0.00	\$402,125.47
6503 WATER UTILITY-OPERATING	\$129,471.88	\$2,050,658.60	\$1,894,196.37	\$285,934.11	\$0.00	\$285,934.11
Total by Fund Type:	\$6,449,983.95	\$8,269,493.62	\$7,547,757.36	\$7,171,720.21	\$0.00	\$7,171,720.21

Subtotal All Funds:	\$6,449,983.95	\$8,269,493.62	\$7,547,757.36	\$7,171,720.21	\$0.00	\$7,171,720.21
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$1,251,985.72				
Transfers Out			\$496,997.52			
Net Receipts and Disbursements		\$7,017,507.90	\$7,050,759.84			

UNIT NAME: LOWELL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
	GENERAL PROPERTY TAXES	\$1,967,975.33
	Total for: TAXES	\$1,967,975.33
	DOG TAX LICENSES	\$2,120.00
	BUILDING AND PLANNING PERMITS	\$90,855.36
	PERMITS, OTHER	\$3,550.00
	Total for: LICENSES AND PERMITS	\$96,525.36
1115	FEDERAL GRANTS-OTHER	\$0.00
	ABC EXCISE TAX DISTRIBUTION	\$6,600.00
1501	ABC EXCISE TAX DISTRIBUTION	\$0.00
1502	ABC EXCISE TAX DISTRIBUTION	\$11,663.62
1503	CIGARETTE TAX DISTR-GENERAL FUND	\$5,993.02
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$28,915.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$125,269.30
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,444.04
	Total for: INTERGOVERNMENTAL	\$180,884.98
2206	FIRE PROTECTION CONTRACTS	\$4,400.00
2208	POLICE REPORTS	\$1,164.75
2710	COUNTY REIMBURSEMENT FOR SERVICES	\$0.00
3102	CABLE TV RECEIPTS	\$77,622.37
	Total for: CHARGES FOR SERVICES	\$83,187.12
4100	FINES AND FEES-OTHER	\$25,491.37
4101	COURT COSTS	\$87,612.35
	COURT COSTS	\$0.00
	Total for: FINES, FORFEITURES, AND FEES	\$113,103.72
6100	INTEREST EARNED	\$5,930.36
5101	RENTAL OF PROPERTY	\$0.00
6500	MISCELLANEOUS REVENUE-OTHER	\$6,145.24
5103	ADJUSTMENT	\$7,129.12
2711	ADJUSTMENT	\$1,150.00
	Total for: MISCELLANEOUS	\$20,354.72
5401	TRANSFER OF FUNDS-OTHER	\$1,100,000.00
	SALE OF INVESTMENTS	\$0.00
5206	AGENCY FUND ADDITIONS	\$7,565.05
	Total for: OTHER FINANCING SOURCES	\$1,107,565.05
	TOTAL RECEIPTS FOR 101 GENERAL	\$3,569,596.28
Fund:	<u>708 MOTOR VEHICLE HIGHWAY</u>	
	GENERAL PROPERTY TAXES	\$225,347.97
	Total for: TAXES	\$225,347.97

UNIT NAME: LOWELL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>708 MOTOR VEHICLE HIGHWAY</u>	
1416	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$205,071.74
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,756.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,269.01
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$317.41
	Total for: INTERGOVERNMENTAL	\$225,414.16
2707	CHARGES FOR SERVICES-OTHER	\$1,740.00
	CHARGES FOR SERVICES-OTHER	\$0.00
	Total for: CHARGES FOR SERVICES	\$1,740.00
	REPAIR OF DAMAGES	\$5,551.48
5101	MISCELLANEOUS REVENUE-OTHER	\$25,912.05
6500	MISCELLANEOUS REVENUE-OTHER	\$8,911.04
	Total for: MISCELLANEOUS	\$40,374.57
5401	TRANSFER OF FUNDS-OTHER	\$150,000.00
5103	INSURANCE REIMBURSEMENTS	\$0.00
2711	REIMBURSEMENTS-OTHER	\$0.00
	Total for: OTHER FINANCING SOURCES	\$150,000.00
	TOTAL RECEIPTS FOR 708 MOTOR VEHICLE HIGHWAY	\$642,876.70
Fund:	<u>706 LOCAL ROAD AND STREET</u>	
1417	LOCAL ROAD AND STREET DISTRIBUTION	\$82,017.36
	Total for: INTERGOVERNMENTAL	\$82,017.36
	MISCELLANEOUS REVENUE-OTHER	\$1,968.00
	Total for: MISCELLANEOUS	\$1,968.00
	OTHER FINANCING SOURCES	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 706 LOCAL ROAD AND STREET	\$83,985.36
Fund:	<u>401 DONATIONS</u>	
6400	CONTRIBUTIONS AND DONATIONS	\$31,274.83
	Total for: MISCELLANEOUS	\$31,274.83
	TOTAL RECEIPTS FOR 401 DONATIONS	\$31,274.83
Fund:	<u>1154 LAW ENFORCEMENT CONTINUING ED</u>	
3203	GUN PERMITS	\$5,870.00
	Total for: LICENSES AND PERMITS	\$5,870.00
2208	POLICE REPORTS	\$2,445.25
2707	CHARGES FOR SERVICES-OTHER	\$12,289.16
	Total for: CHARGES FOR SERVICES	\$14,734.41
4101	COURT RECEIPTS	\$2,972.00

UNIT NAME: LOWELL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>1154 LAW ENFORCEMENT CONTINUING ED</u>	
	Total for: FINES, FORFEITURES, AND FEES	\$2,972.00
2711	REIMBURSEMENTS-OTHER	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 1154 LAW ENFORCEMENT CONTINUING ED	\$23,576.41
Fund:	<u>2360 CLERK'S RECORDS PERPETUATION</u>	
	FINES AND FEES-OTHER	\$4,962.40
	Total for: FINES, FORFEITURES, AND FEES	\$4,962.40
	TOTAL RECEIPTS FOR 2360 CLERK'S RECORDS PERPETUATION	\$4,962.40
Fund:	<u>5 RIVERBOAT</u>	
1701	RIVERBOAT REVENUE SHARING	\$100,446.25
	Total for: INTERGOVERNMENTAL	\$100,446.25
	STATE REIMBURSEMENTS FOR SERVICES	\$0.00
	Total for: CHARGES FOR SERVICES	\$0.00
6500	MISCELLANEOUS REVENUE-OTHER	\$63,776.39
	Total for: MISCELLANEOUS	\$63,776.39
5401	TRANSFER OF FUNDS-OTHER	\$0.00
5206	INTERFUND LOAN PAYMENTS RECEIVED	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
	TOTAL RECEIPTS FOR 5 RIVERBOAT	\$164,222.64
Fund:	<u>1301 PARKS AND RECREATION</u>	
100	GENERAL PROPERTY TAXES	\$167,419.55
	Total for: TAXES	\$167,419.55
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,725.00
201	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,807.13
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$230.36
	Total for: INTERGOVERNMENTAL	\$14,762.49
2601	PARK RECEIPTS	\$49,582.50
2707	CHARGES FOR SERVICES-OTHER	\$0.00
	Total for: CHARGES FOR SERVICES	\$49,582.50
6200	RENTAL OF PROPERTY	\$3,265.00
2722	REPAIR OF DAMAGES	\$842.70
6500	MISCELLANEOUS REVENUE-OTHER	\$931.17
	Total for: MISCELLANEOUS	\$5,038.87
5401	TRANSFER OF FUNDS-OTHER	\$125,000.00
5600	REFUNDS-OTHER	\$73.49
	Total for: OTHER FINANCING SOURCES	\$125,073.49

UNIT NAME: LOWELL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 1301 PARKS AND RECREATION	\$361,876.90
Fund: <u>2150 ADULT PROBATION SERVICES</u>	
FINES AND FEES-OTHER	\$20,868.60
Total for: FINES, FORFEITURES, AND FEES	\$20,868.60
TOTAL RECEIPTS FOR 2150 ADULT PROBATION SERVICES	\$20,868.60
Fund: <u>2250 SOLID WASTE PLANNING</u>	
PERMITS, OTHER	\$400.00
Total for: LICENSES AND PERMITS	\$400.00
1412 STATE GRANTS-OTHER	\$9.86
Total for: INTERGOVERNMENTAL	\$9.86
2402 GARBAGE AND TRASH COLLECTION FEES	\$551,727.91
COUNTY REIMBURSEMENT FOR SERVICES	\$44,634.00
Total for: CHARGES FOR SERVICES	\$596,361.91
TOTAL RECEIPTS FOR 2250 SOLID WASTE PLANNING	\$596,771.77
Fund: <u>2170 PARK DONATION</u>	
6400 CONTRIBUTIONS AND DONATIONS	\$9,745.60
Total for: MISCELLANEOUS	\$9,745.60
TOTAL RECEIPTS FOR 2170 PARK DONATION	\$9,745.60
Fund: <u>7150 ESCROW</u>	
MISCELLANEOUS REVENUE-OTHER	\$19,000.00
Total for: MISCELLANEOUS	\$19,000.00
TOTAL RECEIPTS FOR 7150 ESCROW	\$19,000.00
Fund: <u>2300 POLICE GRANT</u>	
STATE GRANTS-OTHER	\$228,941.63
Total for: INTERGOVERNMENTAL	\$228,941.63
TOTAL RECEIPTS FOR 2300 POLICE GRANT	\$228,941.63
Fund: <u>UNCLAIMED PROPERTY</u>	
GENERAL PROPERTY TAXES	\$13.18
Total for: TAXES	\$13.18
TOTAL RECEIPTS FOR UNCLAIMED PROPERTY	\$13.18
Fund: <u>PUBLIC SAFETY-WELFARE</u>	
COUNTY WELFARE REIMBURSEMENT	\$8,948.00
Total for: OTHER FINANCING SOURCES	\$8,948.00

UNIT NAME: LOWELL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR PUBLIC SAFETY-WELFARE		\$8,948.00
Fund: <u>2110 SPECIAL REVENUE - OTHER</u>		
1412	STATE GRANTS-OTHER	\$0.00
	Total for: INTERGOVERNMENTAL	\$0.00
2601	PARK RECEIPTS	\$4,130.00
2705	CONCESSION STANDS	\$18,000.00
2604	CONCESSION STANDS	\$0.00
	Total for: CHARGES FOR SERVICES	\$22,130.00
6100	INTEREST EARNED	\$43.67
6200	RENTAL OF PROPERTY	\$50.00
6400	CONTRIBUTIONS AND DONATIONS	\$1,500.00
	Total for: MISCELLANEOUS	\$1,593.67
5600	REFUNDS-OTHER	\$0.00
5206	OTHER FINANCING SOURCES	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 2110 SPECIAL REVENUE - OTHER		\$23,723.67
Fund: <u>3120 PARK BOND (PAYMENTS)</u>		
	CONTRACTUAL SERVICES	\$35,952.66
	Total for: CHARGES FOR SERVICES	\$35,952.66
5401	OTHER FINANCING SOURCES	\$17,776.33
	Total for: OTHER FINANCING SOURCES	\$17,776.33
TOTAL RECEIPTS FOR 3120 PARK BOND (PAYMENTS)		\$53,728.99
Fund: <u>2391 CUMULATIVE CAPITAL DEVELOPMENT</u>		
100	GENERAL PROPERTY TAXES	\$40,740.87
	Total for: TAXES	\$40,740.87
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,943.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,418.63
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$164.25
	Total for: INTERGOVERNMENTAL	\$10,525.88
6100	INTEREST EARNED	\$0.00
	Total for: MISCELLANEOUS	\$0.00
5401	TRANSFER OF FUNDS-OTHER	\$130,578.00
	Total for: OTHER FINANCING SOURCES	\$130,578.00
TOTAL RECEIPTS FOR 2391 CUMULATIVE CAPITAL DEVELOPMENT		\$181,844.75
Fund: <u>4030 PARK NONREVERTING CAPITAL</u>		
5206	OTHER CONTRIBUTIONS	\$0.00

UNIT NAME: LOWELL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
	Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR 4030 PARK NONREVERTING CAPITAL		\$0.00
Fund: <u>1190 CUMULATIVE BUILDING</u>		
100	GENERAL PROPERTY TAXES	\$34,056.82
	Total for: TAXES	\$34,056.82
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$520.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,251.99
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$43.94
	Total for: INTERGOVERNMENTAL	\$2,815.93
2707	CHARGES FOR SERVICES-OTHER	\$1,250.00
	Total for: CHARGES FOR SERVICES	\$1,250.00
TOTAL RECEIPTS FOR 1190 CUMULATIVE BUILDING		\$38,122.75
Fund: <u>4270 CUMULATIVE SEWER</u>		
100	GENERAL PROPERTY TAXES	\$63,021.04
	Total for: TAXES	\$63,021.04
201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$0.00
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
217	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
	Total for: INTERGOVERNMENTAL	\$0.00
5401	TRANSFER OF FUNDS-OTHER	\$1,000.00
	Total for: OTHER FINANCING SOURCES	\$1,000.00
TOTAL RECEIPTS FOR 4270 CUMULATIVE SEWER		\$64,021.04
Fund: <u>2379 CUMULATIVE CAPITAL IMPROVEMENT</u>		
1504	CIGARETTE TAX DISTR-CCI FUND	\$21,974.41
	Total for: INTERGOVERNMENTAL	\$21,974.41
6100	INTEREST EARNED	\$0.00
	Total for: MISCELLANEOUS	\$0.00
TOTAL RECEIPTS FOR 2379 CUMULATIVE CAPITAL IMPROVEMENT		\$21,974.41
Fund: <u>4440 CAPITAL PROJECTS - OTHER</u>		
200	INNKEEPERS TAX	\$13,753.76
	Total for: TAXES	\$13,753.76
TOTAL RECEIPTS FOR 4440 CAPITAL PROJECTS - OTHER		\$13,753.76
Fund: <u>342 POLICE PENSION</u>		
	EMPLOYER CONTRIBUTIONS	\$0.00
	STATE CONTRIBUTIONS	\$74,216.36

UNIT NAME: LOWELL CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
	Total for: MISCELLANEOUS	\$74,216.36
	TOTAL RECEIPTS FOR 342 POLICE PENSION	\$74,216.36
Fund:	<u>300 PAYROLL</u>	
100	AGENCY FUND ADDITIONS	\$3,049,823.16
	Total for: OTHER FINANCING SOURCES	\$3,049,823.16
	TOTAL RECEIPTS FOR 300 PAYROLL	\$3,049,823.16
Fund:	<u>7080 HEALTH INSURANCE</u>	
	AGENCY FUND ADDITIONS	\$67,493.61
	Total for: OTHER FINANCING SOURCES	\$67,493.61
	TOTAL RECEIPTS FOR 7080 HEALTH INSURANCE	\$67,493.61
	Total Receipts:	\$9,355,362.80

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 45-3-731 PAGE: 1

COUNTY: LAKE COUNTY
 UNIT NAME: LOWELL CIVIL TOWN

Fund:	708 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$407,026.19
	SUPPLIES		\$164,350.78
	OTHER SERVICES AND CHARGES		\$122,154.49
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$150,000.00
	TOTAL		\$843,531.46
Fund:	706 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$289,242.60
	OTHER DISBURSEMENTS		\$1,968.00
	TOTAL		\$291,210.60
Fund:	401 DONATIONS		
	SUPPLIES		\$32,108.63
	OTHER SERVICES AND CHARGES		\$3,425.00
	OTHER DISBURSEMENTS		\$1,224.10
	TOTAL		\$36,757.73
Fund:	1154 LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$2,730.00
	OTHER SERVICES AND CHARGES		\$7,902.65
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	TOTAL		\$10,632.65
Fund:	2360 CLERK'S RECORDS PERPETUATION		
	SUPPLIES		\$2,546.56
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$2,546.56
Fund:	5 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$88,638.83
	CAPITAL OUTLAY		\$366,995.72
	OTHER DISBURSEMENTS		\$2,136.32
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$457,770.87
Fund:	1301 PARKS AND RECREATION		
	PERSONAL SERVICES		\$187,455.57
	SUPPLIES		\$41,197.15
	OTHER SERVICES AND CHARGES		\$46,725.28
	CAPITAL OUTLAY		\$2,564.10
	OTHER DISBURSEMENTS		\$492.50
	TRANSFER OF FUNDS		\$100,000.00
	TOTAL		\$378,434.60
Fund:	2150 ADULT PROBATION SERVICES		
	PERSONAL SERVICES		\$17,729.74
	SUPPLIES		\$757.73

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 45-3-731 PAGE: 2
 COUNTY: LAKE COUNTY
 UNIT NAME: LOWELL CIVIL TOWN

	OTHER SERVICES AND CHARGES	\$4,375.85
TOTAL		\$22,863.32
Fund: 2250 SOLID WASTE PLANNING		
	SUPPLIES	\$1,013.50
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$572,604.76
TOTAL		\$573,618.26
Fund: 2170 PARK DONATION		
	SUPPLIES	\$8,603.88
	OTHER SERVICES AND CHARGES	\$0.00
	TRANSFER OF FUNDS	\$0.00
TOTAL		\$8,603.88
Fund: 7150 ESCROW		
	OTHER DISBURSEMENTS	\$14,000.00
TOTAL		\$14,000.00
Fund: 720 MAJOR MOVES CONSTRUCTION		
	OTHER SERVICES AND CHARGES	\$9,272.07
TOTAL		\$9,272.07
Fund: 2300 POLICE GRANT		
	PERSONAL SERVICES	\$7,730.81
	SUPPLIES	\$7,125.00
	OTHER DISBURSEMENTS	\$214,085.82
TOTAL		\$228,941.63
Fund: 2110 SPECIAL REVENUE - OTHER		
	PERSONAL SERVICES	\$4,305.98
	SUPPLIES	\$4,956.78
	OTHER SERVICES AND CHARGES	\$8,047.26
	DEBT SERVICE-PRINCIPAL	\$6,781.02
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
TOTAL		\$24,091.04
Fund: 3120 PARK BOND (PAYMENTS)		
	OTHER SERVICES AND CHARGES	\$300.00
	DEBT SERVICE-PRINCIPAL	\$30,000.00
	DEBT SERVICE-INTEREST	\$24,157.00
TOTAL		\$54,457.00
Fund: 2391 CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY	\$48,802.00
	TRANSFER OF FUNDS	\$171,643.00
TOTAL		\$220,445.00
Fund: 4030 PARK NONREVERTING CAPITAL		
	CAPITAL OUTLAY	\$0.00
TOTAL		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 45-3-731 PAGE: 3
COUNTY: LAKE COUNTY
UNIT NAME: LOWELL CIVIL TOWN

Fund:	1190 CUMULATIVE BUILDING		
	OTHER SERVICES AND CHARGES		\$0.00
	OTHER DISBURSEMENTS		\$100.00
	TOTAL		\$100.00

Fund:	4270 CUMULATIVE SEWER		
	OTHER SERVICES AND CHARGES		\$42,891.05
	CAPITAL OUTLAY		\$824.00
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$43,715.05

Fund:	2379 CUMULATIVE CAPITAL IMPROVEMENT		
	CAPITAL OUTLAY		\$8,000.00
	TOTAL		\$8,000.00

Fund:	5040 CUMULATIVE NON-REV INSURANCE		
	PERSONAL SERVICES		\$0.00
	TOTAL		\$0.00

Fund:	4440 CAPITAL PROJECTS - OTHER		
	OTHER SERVICES AND CHARGES		\$5,463.50
	TOTAL		\$5,463.50

Fund:	342 POLICE PENSION		
	BENEFITS		\$84,940.36
	ADMINISTRATIVE AND GENERAL		\$100.00
	TOTAL		\$85,040.36

Fund:	TREASURER'S DAILY FUND		
	PURCHASE OF INVESTMENTS		\$0.00
	TOTAL		\$0.00

Fund:	300 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$3,050,226.18
	TOTAL		\$3,050,226.18

Fund:	7080 HEALTH INSURANCE		
	AGENCY FUND DEDUCTIONS		\$67,734.53
	TOTAL		\$67,734.53

TOTAL DISBURSEMENTS:			\$6,437,456.29
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 45-3-731 PAGE: 1
COUNTY: LAKE COUNTY
UNIT NAME: LOWELL CIVIL TOWN

Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$30,077.84
	SUPPLIES		\$2,982.22
	OTHER SERVICES AND CHARGES		\$4,031.32
	CAPITAL OUTLAY		\$555.85
TOTAL			\$37,647.23
Dept:	TOWN BOARD OF TRUSTEES		
	PERSONAL SERVICES		\$169,769.85
	SUPPLIES		\$5,708.57
	OTHER SERVICES AND CHARGES		\$365,349.60
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$3,271.16
	TRANSFER OF FUNDS		\$1,500,000.00
TOTAL			\$2,044,099.18
Dept:	PLANNING AND ZONING DEPT		
	PERSONAL SERVICES		\$139,591.40
	SUPPLIES		\$3,389.91
	OTHER SERVICES AND CHARGES		\$37,583.83
	CAPITAL OUTLAY		\$0.00
TOTAL			\$180,565.14
Dept:	CODE ENFORCEMENT		
	OTHER SERVICES AND CHARGES		\$1,194.31
TOTAL			\$1,194.31
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$0.00
	SUPPLIES		\$5,911.46
	OTHER SERVICES AND CHARGES		\$151,138.27
	DEBT SERVICE-PRINCIPAL		\$29,832.50
	CAPITAL OUTLAY		\$0.00
TOTAL			\$186,882.23
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$1,393,778.94
	SUPPLIES		\$53,651.30
	OTHER SERVICES AND CHARGES		\$88,644.61
	CAPITAL OUTLAY		\$48,051.90
TOTAL			\$1,584,126.75
Dept:	COURT SERVICES		
	PERSONAL SERVICES		\$34,096.53
	SUPPLIES		\$0.00
	OTHER SERVICES AND CHARGES		\$23,093.96
TOTAL			\$57,190.49

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 45-3-731 PAGE: 2
COUNTY: LAKE COUNTY
UNIT NAME: LOWELL CIVIL TOWN

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$1,767,314.56
SUPPLIES	\$71,643.46
OTHER SERVICES AND CHARGES	\$671,035.90
CAPITAL OUTLAY	\$48,607.75
OTHER DISBURSEMENTS	\$3,271.16
TRANSFER OF FUNDS	\$1,500,000.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL

\$4,091,705.33

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

REVENUES

Fund Name	Expense Category	Account Title	Amount
6503 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	METERED-RESIDENTIAL	\$1,754,528.05
	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC	\$150,000.00
	NO FUNCTION NEEDED	474 OTHER REVENUE OTHER RECEIPTS - TAPS	\$31,465.00
	Expense Category Total:		\$1,935,993.05
	WATER TREATMENT EXPENSE-OPERATIONS	6500 MISC. SERVICE REVENUES MISCELLANEOUS RECEIPTS - SPRINT	\$40,077.62
	WATER TREATMENT EXPENSE-OPERATIONS	2720 FIRE PROTECTION-PRIVATE HYDRANT RENTALS	\$20,566.47
	Expense Category Total:		\$60,644.09
	NO FUNCTION NEEDED	4616 FARM LAND RENT OTHER OPERATING RECEIPTS - FARM	\$48,297.16
	Expense Category Total:		\$48,297.16
	WATER TREATMENT EXPENSE-OPERATIONS	6100 INTEREST EARNED INTEREST EARNED	\$3,410.78
	WATER TREATMENT EXPENSE-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	WATER TREATMENT EXPENSE-OPERATIONS	5600 REFUNDS-OTHER REFUNDS	\$2,313.52
	Expense Category Total:		\$5,724.30
	Fund Total:		\$2,050,658.60
6580 WATER UTILITY-BOND AND INTEREST	WATER TREATMENT EXPENSE-OPERATIONS	6100 INTEREST EARNED INTEREST EARNED	\$250.59
	WATER TREATMENT EXPENSE-OPERATIONS	5204 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORDINANCE	\$376,997.52
	WATER TREATMENT EXPENSE-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$377,248.11
	Fund Total:		\$377,248.11
6512 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	5600 CAPITAL CONTRIBUTIONS EPA REFUND	\$0.00
	Expense Category Total:		\$0.00
	WATER TREATMENT EXPENSE-OPERATIONS	6100 INTEREST EARNED INTEREST EARNED	\$1,100.58
	Expense Category Total:		\$1,100.58
	NO FUNCTION NEEDED	5204 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORDINANCE	\$120,000.00
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$6,790.00
	Expense Category Total:		\$126,790.00
	WATER TREATMENT EXPENSE-OPERATIONS	5500 SALE OF INVESTMENTS SLE OF INVESTMENTS	\$0.00

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Expense Category Total:

\$0.00

Fund Total:

\$127,890.58

Fund Name	Expense Category	Account Title	Amount
6509 WATER UTILITY-CUSTOMER DEPOSIT	WATER TREATMENT EXPENSE-OPERATIONS	4616 GUARANTEED REVENUES OTHER OPERATING RECEIPTS	\$8,904.90
	WATER TREATMENT EXPENSE-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$8,904.90
	Fund Total:		\$8,904.90
6508 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	6100 INTEREST EARNED INTEREST EARNED	\$111.95
	Expense Category Total:		\$111.95
	Fund Total:		\$111.95
6201 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	5213 METERED-INDUSTRIAL INDUSTRIAL WASTEWATER REVENUE	\$57,159.57
	NO FUNCTION NEEDED	5211 METERED-MULTIPLE FAMILY DWELLING RESIDENTIAL WASTEWATER REVENUE	\$1,558,080.00
	Expense Category Total:		\$1,615,239.57
	TREATMENT AND DISPOSAL-OPERATIONS	6500 MISC. SERVICE REVENUES MISCELLANEOUS RECEIPTS - NON	\$122,031.02
	TREATMENT AND DISPOSAL-OPERATIONS	462 SEWER CONNECTION FEES OTHER OPER - TAP, ETC.	\$80,790.00
	TREATMENT AND DISPOSAL-OPERATIONS	536 OTHER REVENUE OTHER - CEDAR LAKE	\$413,256.00
	TREATMENT AND DISPOSAL-OPERATIONS	6100 INTEREST EARNED INTEREST EARNED	\$1,900.42
	TREATMENT AND DISPOSAL-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	TREATMENT AND DISPOSAL-OPERATIONS	5600 REFUNDS-OTHER COLLECTIONS	\$69,050.00
	Expense Category Total:		\$687,027.44
	Fund Total:		\$2,302,267.01
6281 WASTEWATER UTIL-BOND AND INTEREST	TREATMENT AND DISPOSAL-OPERATIONS	6100 INTEREST EARNED INTEREST EARNED	\$3,864.19
	TREATMENT AND DISPOSAL-OPERATIONS	536 CAPITAL CONTRIBUTIONS OTHER - CEDAR LAKE	\$438,111.96
	TREATMENT AND DISPOSAL-OPERATIONS	5204 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORDINANCE	\$438,111.96
	TREATMENT AND DISPOSAL-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$880,088.11
	Fund Total:		\$880,088.11
6208 WASTEWATER UTILITY-DEPREC/IMPROVE	TREATMENT AND DISPOSAL-OPERATIONS	6100 INTEREST EARNED INTEREST EARNED	\$11,152.72
	Expense Category Total:		\$11,152.72

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount
6208 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	5401 INTERFUND LOAN PROCEEDS MISC	\$392,879.20
	NO FUNCTION NEEDED	5500 SALE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$392,879.20
	TREATMENT AND DISPOSAL-OPERATIONS	5204 TRANSFER PER BOND ORDINANCE	\$300,000.00
	TREATMENT AND DISPOSAL-OPERATIONS	TRANSFER PER BOND ORDINANCE	
		5401 INTERFUND LOAN PROCEEDS TEMPORARY LOANS	\$1,750,000.00
	Expense Category Total:		\$2,050,000.00
	Fund Total:		\$2,454,031.92
6209 WASTEWATER UTILITY-CUSTOMER DEPOSIT	TREATMENT AND DISPOSAL-OPERATIONS	462 GUARANTEED REVENUES OTHER OPERATING	\$7,775.00
	TREATMENT AND DISPOSAL-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$7,775.00
	Fund Total:		\$7,775.00
6203 WASTEWATER UTILITY-OTHER #1 WASTEWATER OPER-RESERVE	TREATMENT AND DISPOSAL-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$0.00
6202 WASTEWATER UTILITY-DEBT RESERVE	TREATMENT AND DISPOSAL-OPERATIONS	536 CAPITAL CONTRIBUTIONS OTHER - CEDAR LAKE	\$50,431.20
	Expense Category Total:		\$50,431.20
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER TRANSFER	\$10,086.24
	Expense Category Total:		\$10,086.24
	TREATMENT AND DISPOSAL-OPERATIONS	5500 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$60,517.44
Total REVENUES:			\$8,269,493.62

EXPENDITURES

6503 WATER UTILITY-OPERATING	GENERAL CATEGORIES	6030 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$448,677.35
	GENERAL CATEGORIES	603 SALARIES AND WAGES-OFFICERS, DIRECTORS OFFICERS SALARIES _WAGES	\$84,026.31
	GENERAL CATEGORIES	6030 EMPLOYEE PENSIONS AND BENEFITS	\$248,472.19
	GENERAL CATEGORIES	616 FUEL FOR POWER PRODUCTION FUEL FOR POWER PRODUCTION	\$86,558.67

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount	
6503 WATER UTILITY-OPERATING	GENERAL CATEGORIES	618 CHEMICALS CHEMICALS	\$94,642.93	
	GENERAL CATEGORIES	620 MATERIALS AND SUPPLIES MATERIALS _ SUPPLIES	\$93,508.44	
	GENERAL CATEGORIES	CONTRACTUAL SERVICES-OTHER	\$120,673.85	
	GENERAL CATEGORIES	650 TRANSPORTATION EXPENSE TRANSPORTATION	\$16,450.16	
	GENERAL CATEGORIES	655 INSURANCE-GENERAL LIABILITY INSURANCE	\$27,506.00	
	GENERAL CATEGORIES	50200 TAXES OTHER - TAXES	\$121,743.18	
	GENERAL CATEGORIES	675 MISCELLANEOUS MISCELLANEOUS EXPENSES	\$47,704.44	
	Expense Category Total:			\$1,389,963.52
		NO FUNCTION NEEDED	60100 TRANSFERS PER BOND ORDINANCE TRANSFER PER BOND ORDINANCE	\$496,997.52
		NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$6,473.55
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$761.78	
Expense Category Total:			\$504,232.85	
Fund Total:			\$1,894,196.37	
6580 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	30100 BONDS RETIRED (PRINCIPAL ONLY) BONDS RETIRED	\$145,000.00	
	NO FUNCTION NEEDED	30300 INTEREST PAID ON BONDS AND LOANS INTEREST ON BONDS _LOANS	\$231,997.50	
	NO FUNCTION NEEDED	70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00	
	Expense Category Total:			\$376,997.50
	Fund Total:			\$376,997.50
6512 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$0.00	
	NO FUNCTION NEEDED	30300 CAPITAL OUTLAY-OTHER INTEREST PAID ON LOANS	\$0.00	
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$189,272.00	
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$0.00	
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$0.00	
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$0.00	
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$0.00	
	Expense Category Total:			\$189,272.00
	Fund Total:			\$189,272.00
	6509 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00
NO FUNCTION NEEDED		50100 GUARANTEED DEPOSIT REFUNDS REFUNDS	\$6,920.40	
Expense Category Total:				\$6,920.40

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Total:

\$6,920.40

Fund Name	Expense Category	Account Title	Amount
6508 WATER UTILITY-DEBT RESERVE	WATER TREATMENT EXPENSE-OPERATIONS	675 BONDS RETIRED (PRINCIPAL ONLY) INTEREST TRANSFER	\$2,775.50
	Expense Category Total:		\$2,775.50
	Fund Total:		\$2,775.50
6201 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	701 SALARIES AND WAGES-EMPLOYEES EMPLOYEE SALARIES _WAGES	\$538,608.19
	GENERAL CATEGORIES	703 SALARIES AND WAGES-OFFICERS, DIRECTORS OFFICERS SALARIES _WAGES	\$60,020.46
	GENERAL CATEGORIES	704 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE PENSIONS _BENEFITS	\$230,678.39
	GENERAL CATEGORIES	715 PURCHASED POWER PURCHASE POWER	\$205,852.09
	GENERAL CATEGORIES	716 FUEL FOR POWER PRODUCTION FUEL	\$5,133.77
	GENERAL CATEGORIES	718 CHEMICALS CHEMICALS	\$15,800.80
	GENERAL CATEGORIES	720 MATERIALS AND SUPPLIES MATERIALS _ SUPPLIES	\$218,336.74
	GENERAL CATEGORIES	731736 CONTRACTUAL SERVICES-PROFESSIONAL CONTRACTUAL SERVICES	\$171,582.07
	GENERAL CATEGORIES	750 TRANSPORTATION EXPENSE TRANSPORTATION	\$18,124.74
	GENERAL CATEGORIES	756759 INSURANCE-GENERAL LIABILITY INSURANCE	\$32,392.00
	GENERAL CATEGORIES	775 MISCELLANEOUS MISCELLANEOUS EXPENSES	\$21,478.91
	Expense Category Total:		\$1,518,008.16
	NO FUNCTION NEEDED	60200 TRANSFER OF FUNDS-OTHER TRANSFER OF FUNDS	\$0.00
	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$6,473.55
	NO FUNCTION NEEDED	60100 BONDS RETIRED (PRINCIPAL ONLY) TRANSFER PER BOND ORDINANCE	\$751,651.14
	NO FUNCTION NEEDED	30300 INTEREST PAID ON BONDS AND LOANS INTEREST ON LOANS	\$761.78
	NO FUNCTION NEEDED	70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00
	NO FUNCTION NEEDED	50200 OTHER DISBURSEMENTS OTHER - CEDAR LAKE _RECAP	\$112,833.08
	Expense Category Total:		\$871,719.55
	Fund Total:		\$2,389,727.71
6281 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$0.00
	NO FUNCTION NEEDED	30100 BONDS RETIRED (PRINCIPAL ONLY) BONDS RETIRED	\$531,500.00

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount
6281 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	30300 INTEREST PAID ON BONDS AND LOANS	\$344,723.68
	NO FUNCTION NEEDED	INTEREST ON BONDS _LOANS	
		70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$876,223.68
	TREATMENT AND DISPOSAL-OPERATIONS	775 BONDS RETIRED (PRINCIPAL ONLY)	\$29.00
		MISCELLANEOUS EXPENSES	
	Expense Category Total:		\$29.00
Fund Total:			\$876,252.68
6208 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$0.00
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$0.00
	NO FUNCTION NEEDED	70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00
	NO FUNCTION NEEDED	30200 CAPITAL OUTLAY-OTHER TEMPORARY LOANS	\$1,375,000.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$431,015.20
Expense Category Total:			\$1,806,015.20
Fund Total:			\$1,806,015.20
6209 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00
	NO FUNCTION NEEDED	50100 GUARANTEED DEPOSIT REFUNDS REFUNDS	\$5,600.00
	Expense Category Total:		\$5,600.00
Fund Total:			\$5,600.00
6203 WASTEWATER UTILITY-OTHER #1 WASTEWATER OPER-RESERVEI	NO FUNCTION NEEDED	70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$0.00
6202 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	70100 PURCHASE OF INVESTMENTS PURCHASE OF INVESTMENTS	\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$0.00
Total EXPENDITURES:			\$7,547,757.36

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>
		GENERAL	CHECKING 039				\$1,650,944.84
		WATER VARIOUS	CHECKING 144				\$780,217.50
		WATER DSR	PRFESSIONAL 940				\$377,927.89
		WASTEWATER VARIOUS	CHECKING 233				\$4,762,641.28
		WW SINKING _DSR	CHECKING 776				\$1,250,933.54
		DRAWER _PETTY	CASH				\$225.00

Total CASH: **\$8,822,890.05**

Total Cash and Investments: **\$8,822,890.05**

FOR THE FISCAL YEAR ENDING 2010

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

\$116,750.00

TOTAL PAID TO LOCAL GOVERNMENTS

\$116,750.00

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$116,750.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LOWELL CIVIL TOWN

ID: 45-3-731

COUNTY: LAKE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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: LOWELL CIVIL TOWN

ID: 45-3-731

COUNTY: LAKE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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 2010

COUNTY: LAKE COUNTY
UNIT NAME: LOWELL CIVIL TOWN

ID: 45-3-731
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: LOWELL CIVIL TOWN

ID: 45-3-731

COUNTY: LAKE COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

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>
31-6243963	LOWELL CHAMBER OF COMMERCE	428 E. COMMERCIAL AVENUE LOWELL, IN 46356	LAKE COUNTY	CARRIE AUSTGEN	219-696-0231	PROMOTIONAL	\$700.00
35-1385794	THREE CREEKS HISTORICAL ASSOC	1505 E. COMMERCIAL AVENUE LOWELL, IN 46356	LAKE COUNTY	PENNY MORRISON	219-696-4266	PROMOTIONAL	\$250.00
35-2128086	LOWELL DOWNTOWN MERCHANT'S ASSOC	310 E. COMMERCIAL AVENUE LOWELL, IN 46356	LAKE COUNTY	KATHY SICKINGER	219-696-7616	PROMOTIONAL	\$1,200.00
41-2215746	FREEDOM BMX	P.O. BOX 327 CEDAR LAKE, IN 46303	LAKE COUNTY	EDWARD NOWDOMSKI	219-381-5134	PROMOTIONAL	\$250.00