

FEDERAL IDENTIFICATION NUMBER:
35-6001039

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

UNIT NAME:

GARRETT CIVIL CITY

COUNTY:

DEKALB COUNTY

ID: 17-3-436

(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: JENNIE DEPAOLO

DATE SIGNED: _____

ADDRESS: 130 S. RANDOLPH ST.

CITY: GARRETT

P.O. BOX 332

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 357-4152

ZIP: 46738-0000

*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>
Section I						
FUND TYPE: GENERAL						
102 CASH CHANGE	\$1,075.00	\$0.00	\$175.00	\$900.00	\$0.00	\$900.00
100 GENERAL	\$186,577.27	\$1,758,081.54	\$1,772,779.19	\$171,879.62	\$0.00	\$171,879.62
Total by Fund Type:	\$187,652.27	\$1,758,081.54	\$1,772,954.19	\$172,779.62	\$0.00	\$172,779.62
FUND TYPE: SPECIAL REVENUE						
122 ABATEMENT	\$10,983.73	\$16,009.54	\$4,164.97	\$22,828.30	\$0.00	\$22,828.30
104 DONATIONS	\$17,481.58	\$10,252.17	\$10,604.92	\$17,128.83	\$0.00	\$17,128.83
115 LAW ENFORCEMENT CONTINUING ED	\$82.64	\$3,036.00	\$0.00	\$3,118.64	\$0.00	\$3,118.64
502 LOCAL ROAD AND STREET	\$16,229.04	\$29,779.07	\$27,056.44	\$18,951.67	\$0.00	\$18,951.67
500 MOTOR VEHICLE HIGHWAY	\$93,459.85	\$552,686.53	\$550,393.36	\$95,753.02	\$0.00	\$95,753.02
116 OPERATION PULLOVER	\$0.00	\$2,000.00	\$1,500.00	\$500.00	\$0.00	\$500.00
398 PARK DONATION	\$806.47	\$7,156.32	\$7,148.62	\$814.17	\$0.00	\$814.17
400 PARKS AND RECREATION	\$20,645.87	\$202,085.20	\$193,974.11	\$28,756.96	\$0.00	\$28,756.96
101 RAINY DAY	\$201,369.34	\$85,434.62	\$0.00	\$286,803.96	\$0.00	\$286,803.96
503 RIVERBOAT	\$60,281.91	\$36,402.58	\$0.00	\$96,684.49	\$0.00	\$96,684.49
408 TAX INCREMENT FINANCING #1	\$559,386.03	\$427,357.18	\$44,662.05	\$942,081.16	\$0.00	\$942,081.16
Total by Fund Type:	\$980,726.46	\$1,372,199.21	\$839,504.47	\$1,513,421.20	\$0.00	\$1,513,421.20
FUND TYPE: DEBT SERVICE						
310 BOND AND INTEREST REDEMPTION	\$40,994.46	\$17,593.50	\$58,478.99	\$108.97	\$0.00	\$108.97
Total by Fund Type:	\$40,994.46	\$17,593.50	\$58,478.99	\$108.97	\$0.00	\$108.97
FUND TYPE: CAPITAL PROJECTS						
600 CO ECONOMIC DEVELOPMENT INCOME TAX	\$81,299.91	\$167,751.76	\$179,415.76	\$69,635.91	\$0.00	\$69,635.91
204 CUMULATIVE CAPITAL DEVELOPMENT	\$54,154.03	\$57,979.74	\$44,362.92	\$67,770.85	\$0.00	\$67,770.85
202 CUMULATIVE CAPITAL IMPROVEMENT	\$15,105.48	\$18,871.60	\$0.00	\$33,977.08	\$0.00	\$33,977.08
206 CUMULATIVE FIRE	\$82,867.44	\$34,505.49	\$71,418.00	\$45,954.93	\$0.00	\$45,954.93
402 CUMULATIVE PARK	\$20,611.72	\$18,136.55	\$19,062.46	\$19,685.81	\$0.00	\$19,685.81

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
103 DOWNTOWN SIDEWALK IMP. PROJECT	\$46.10	\$0.00	\$46.10	\$0.00	\$0.00	\$0.00
406 REDEVELOPMENT CAPITAL	\$74,418.14	\$12,936.92	\$32,994.24	\$54,360.82	\$0.00	\$54,360.82
Total by Fund Type:	\$328,502.82	\$310,182.06	\$347,299.48	\$291,385.40	\$0.00	\$291,385.40
FUND TYPE: PENSION TRUST						
800 POLICE PENSION	\$149,141.26	\$44,348.45	\$75,806.64	\$117,683.07	\$0.00	\$117,683.07
Total by Fund Type:	\$149,141.26	\$44,348.45	\$75,806.64	\$117,683.07	\$0.00	\$117,683.07
FUND TYPE: AGENCY						
504 BARRETT LAW SURPLUS	\$12,291.92	\$0.00	\$0.00	\$12,291.92	\$0.00	\$12,291.92
112 EMPLOYEE TRUST	\$168,605.18	\$468,325.89	\$530,468.42	\$106,462.65	\$0.00	\$106,462.65
114 PAYROLL	\$4,985.51	\$2,068,901.29	\$2,072,425.19	\$1,461.61	\$0.00	\$1,461.61
113 TRUST AND AGENCY, OTHER	\$8,779.86	\$979,156.51	\$979,277.68	\$8,658.69	\$0.00	\$8,658.69
Total by Fund Type:	\$194,662.47	\$3,516,383.69	\$3,582,171.29	\$128,874.87	\$0.00	\$128,874.87
Subtotal All Funds:	\$1,881,679.74	\$7,018,788.45	\$6,676,215.06	\$2,224,253.13	\$0.00	\$2,224,253.13

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements		\$7,018,788.45	\$6,676,215.06

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

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
910 ELECTRIC UTILITY - CASH RESERVE	\$0.00	\$52,000.00	\$52,000.00	\$0.00	\$0.00	\$0.00
910 ELECTRIC UTILITY - I_M TRUE UP	\$0.00	\$390,000.00	\$0.00	\$390,000.00	\$0.00	\$390,000.00
910 ELECTRIC UTILITY-BOND AND INTEREST	\$33,008.97	\$300,654.64	\$293,997.50	\$39,666.11	\$0.00	\$39,666.11
910 ELECTRIC UTILITY-CUSTOMER DEPOSIT	\$128,786.34	\$36,688.80	\$36,420.00	\$129,055.14	\$0.00	\$129,055.14
910 ELECTRIC UTILITY-DEBT RESERVE	\$307,980.00	\$300,000.00	\$300,000.00	\$307,980.00	\$0.00	\$307,980.00
910 ELECTRIC UTILITY-DEPREC/IMPROVE	\$614,514.63	\$917,999.51	\$214,886.32	\$1,317,627.82	\$0.00	\$1,317,627.82
910 ELECTRIC UTILITY-OPERATING	\$1,208,620.06	\$7,683,581.07	\$8,057,679.43	\$834,521.70	\$0.00	\$834,521.70
930 WASTEWATER UTIL-BOND AND INTEREST	\$362,943.85	\$879,854.55	\$1,106,933.15	\$135,865.25	\$0.00	\$135,865.25
930 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$68,278.91	\$19,639.59	\$15,157.09	\$72,761.41	\$0.00	\$72,761.41
930 WASTEWATER UTILITY-DEBT RESERVE	\$516,687.50	\$0.00	\$78,312.50	\$438,375.00	\$0.00	\$438,375.00
930 WASTEWATER UTILITY-DEPREC/IMPROVE	\$248,094.67	\$858,730.50	\$303,366.78	\$803,458.39	\$0.00	\$803,458.39
930 WASTEWATER UTILITY-OPERATING	\$1,731,534.19	\$1,516,392.88	\$2,189,510.59	\$1,058,416.48	\$0.00	\$1,058,416.48
920 WATER UTILITY - CASH RESERVE	\$0.00	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$0.00
920 WATER UTILITY-BOND AND INTEREST	\$12,232.74	\$60,777.77	\$64,490.00	\$8,520.51	\$0.00	\$8,520.51
920 WATER UTILITY-CUSTOMER DEPOSIT	\$41,155.51	\$13,800.00	\$8,840.00	\$46,115.51	\$0.00	\$46,115.51
920 WATER UTILITY-DEBT RESERVE	\$66,155.00	\$0.00	\$0.00	\$66,155.00	\$0.00	\$66,155.00
920 WATER UTILITY-DEPRECIATION/IMPROVE	\$145,759.96	\$133,848.75	\$195,792.11	\$83,816.60	\$0.00	\$83,816.60
920 WATER UTILITY-OPERATING	\$503,573.94	\$786,096.69	\$818,897.08	\$470,773.55	\$0.00	\$470,773.55
Total by Fund Type:	\$5,989,326.27	\$13,959,064.75	\$13,745,282.55	\$6,203,108.47	\$0.00	\$6,203,108.47

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT CIVIL CITY

ID: 17-3-436

CASH UNITS ONLY

COUNTY: DEKALB 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>	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>
Section I						
Subtotal All Funds:	\$5,989,326.27	\$13,959,064.75	\$13,745,282.55	\$6,203,108.47	\$0.00	\$6,203,108.47
Section II						
Less:						
Investment Sales		\$800,000.00				
Investment Purchases			\$800,000.00			
Transfers In		\$2,920,774.50				
Transfers Out			\$2,920,774.50			
Net Receipts and Disbursements		\$10,238,290.25	\$10,024,508.05			

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

UNIT NAME: GARRETT CIVIL CITY

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>100 GENERAL</u>	
31200	GENERAL PROPERTY TAXES	\$792,429.76
	Total for: TAXES	\$792,429.76
32107	LICENSES, OTHER	\$456.00
32201	BUILDING AND PLANNING PERMITS	\$4,390.00
	Total for: LICENSES AND PERMITS	\$4,846.00
33501	ABC EXCISE TAX DISTRIBUTION	\$3,597.00
33502	LIQUOR GALLONAGE TAX DISTRIBUTION	\$11,744.71
33503	CIGARETTE TAX DISTR-GENERAL FUND	\$5,146.80
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$708.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$65,473.60
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$10,984.20
31203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$414,857.00
31204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$27,606.50
	Total for: INTERGOVERNMENTAL	\$540,117.81
34101	PLANNING COMMISSION CHARGES	\$125.00
34206	FIRE PROTECTION CONTRACTS	\$28,500.00
39800	MOWING WEEDS	\$60.00
34402	GARBAGE AND TRASH COLLECTION FEES	\$227,616.31
34403	RECYCLING FEES	\$7,329.41
34501	DOG POUND FEES	\$1,145.00
36400	CONTRACTUAL SERVICES	\$29,055.00
34904	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$52,000.00
34905	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$9,000.00
	Total for: CHARGES FOR SERVICES	\$354,830.72
35400	ORDINANCE VIOLATIONS	\$4,447.04
35500	COURT COSTS	\$2,735.37
	Total for: FINES, FORFEITURES, AND FEES	\$7,182.41
36100	INTEREST EARNED	\$3,068.24
36200	RENTAL OF PROPERTY	\$20,880.00
36500	CABLE TV FRANCHISE	\$16,299.47
39900	MISCELLANEOUS REVENUE-OTHER	\$3,817.78
	Total for: MISCELLANEOUS	\$44,065.49
39101	SALE OF CAPITAL ASSETS	\$7,000.50
39600	INSURANCE REIMBURSEMENTS	\$4,050.98
39600	REFUNDS-OTHER	\$3,557.87
	Total for: OTHER FINANCING SOURCES	\$14,609.35
	TOTAL RECEIPTS FOR 100 GENERAL	\$1,758,081.54
Fund:	<u>500 MOTOR VEHICLE HIGHWAY</u>	

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: GARRETT CIVIL CITY

COUNTY: DEKALB COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>500 MOTOR VEHICLE HIGHWAY</u>		
31200	GENERAL PROPERTY TAXES	\$358,958.90
	Total for: TAXES	\$358,958.90
100	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$142,750.21
200	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$5,887.69
300	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$7,816.53
31202	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$332.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$30,644.16
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,141.04
	Total for: INTERGOVERNMENTAL	\$192,571.63
34306	SWEEPING STREETS	\$750.00
	Total for: CHARGES FOR SERVICES	\$750.00
39900	MISCELLANEOUS REVENUE-OTHER	\$406.00
	Total for: MISCELLANEOUS	\$406.00
TOTAL RECEIPTS FOR 500 MOTOR VEHICLE HIGHWAY		\$552,686.53
Fund: <u>502 LOCAL ROAD AND STREET</u>		
33508	LOCAL ROAD AND STREET DISTRIBUTION	\$28,365.63
	Total for: INTERGOVERNMENTAL	\$28,365.63
39900	ADJUSTMENT	\$1,413.44
	Total for: MISCELLANEOUS	\$1,413.44
TOTAL RECEIPTS FOR 502 LOCAL ROAD AND STREET		\$29,779.07
Fund: <u>104 DONATIONS</u>		
36500	CONTRIBUTIONS AND DONATIONS	\$5,577.17
36699	CONTRIBUTIONS AND DONATIONS	\$1,550.00
39400	CONTRIBUTIONS AND DONATIONS	\$3,125.00
	Total for: MISCELLANEOUS	\$10,252.17
TOTAL RECEIPTS FOR 104 DONATIONS		\$10,252.17
Fund: <u>115 LAW ENFORCEMENT CONTINUING ED</u>		
34202	GUN PERMITS	\$1,990.00
	Total for: LICENSES AND PERMITS	\$1,990.00
34201	ACCIDENT REPORT COPIES	\$1,046.00
	Total for: CHARGES FOR SERVICES	\$1,046.00
TOTAL RECEIPTS FOR 115 LAW ENFORCEMENT CONTINUING ED		\$3,036.00
Fund: <u>503 RIVERBOAT</u>		
33504	RIVERBOAT REVENUE SHARING	\$36,402.58

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008UNIT NAME: GARRETT CIVIL CITY
COUNTY: DEKALB COUNTY

	<u>Title</u>	<u>Amount</u>
	Total for: INTERGOVERNMENTAL	\$36,402.58
	TOTAL RECEIPTS FOR 503 RIVERBOAT	\$36,402.58
Fund:	<u>400 PARKS AND RECREATION</u>	
31100	GENERAL PROPERTY TAXES	\$135,293.42
	Total for: TAXES	\$135,293.42
31102	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$125.00
31101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$11,549.94
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,937.68
	Total for: INTERGOVERNMENTAL	\$13,612.62
36202	SWIMMING POOL RECEIPTS	\$34,468.86
36203	CONCESSION STANDS	\$13,870.79
36200	RENTAL OF PROPERTY (RECREATION)	\$2,875.00
	Total for: CHARGES FOR SERVICES	\$51,214.65
39800	MISCELLANEOUS REVENUE-OTHER	\$214.46
	Total for: MISCELLANEOUS	\$214.46
39900	REFUNDS-OTHER	\$1,750.05
	Total for: OTHER FINANCING SOURCES	\$1,750.05
	TOTAL RECEIPTS FOR 400 PARKS AND RECREATION	\$202,085.20
Fund:	<u>398 PARK DONATION</u>	
36808	CONTRIBUTIONS AND DONATIONS	\$7,156.32
	Total for: MISCELLANEOUS	\$7,156.32
	TOTAL RECEIPTS FOR 398 PARK DONATION	\$7,156.32
Fund:	<u>101 RAINY DAY</u>	
31203	CREDIT INTERGOVERNMENTAL	\$85,434.62
	Total for: INTERGOVERNMENTAL	\$85,434.62
	TOTAL RECEIPTS FOR 101 RAINY DAY	\$85,434.62
Fund:	<u>116 OPERATION PULLOVER</u>	
99999	FED. GRANTS-PUBLIC SAFETY	\$2,000.00
	Total for: INTERGOVERNMENTAL	\$2,000.00
	TOTAL RECEIPTS FOR 116 OPERATION PULLOVER	\$2,000.00
Fund:	<u>408 TAX INCREMENT FINANCING #1</u>	
31100	GENERAL PROPERTY TAXES	\$271,572.36
31201	GENERAL PROPERTY TAXES	\$23,297.10
31500	GENERAL PROPERTY TAXES	\$126,888.66
	Total for: TAXES	\$421,758.12

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008UNIT NAME: GARRETT CIVIL CITY
COUNTY: DEKALB COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>408 TAX INCREMENT FINANCING #1</u>	
31101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,699.92
31201	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$872.40
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$517.24
	Total for: INTERGOVERNMENTAL	\$3,089.56
99999	ADJUSTMENT	\$2,509.50
	Total for: MISCELLANEOUS	\$2,509.50
	TOTAL RECEIPTS FOR 408 TAX INCREMENT FINANCING #1	\$427,357.18
Fund:	<u>122 ABATEMENT</u>	
99998	FINES AND FEES-OTHER	\$740.31
99999	FINES AND FEES-OTHER	\$1,391.94
	Total for: FINES, FORFEITURES, AND FEES	\$2,132.25
39800	SPECIAL ASSESSMENTS-OTHER	\$13,877.29
	Total for: SPECIAL ASSESSMENTS	\$13,877.29
	TOTAL RECEIPTS FOR 122 ABATEMENT	\$16,009.54
Fund:	<u>310 BOND AND INTEREST REDEMPTION</u>	
31100	GENERAL PROPERTY TAXES	\$14,891.91
	Total for: TAXES	\$14,891.91
31101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,527.08
	Total for: INTERGOVERNMENTAL	\$2,527.08
36100	INTEREST EARNED	\$8.51
	Total for: MISCELLANEOUS	\$8.51
39901	INTERFUND LOAN PROCEEDS	\$166.00
	Total for: OTHER FINANCING SOURCES	\$166.00
	TOTAL RECEIPTS FOR 310 BOND AND INTEREST REDEMPTION	\$17,593.50
Fund:	<u>204 CUMULATIVE CAPITAL DEVELOPMENT</u>	
31100	GENERAL PROPERTY TAXES	\$47,552.58
	Total for: TAXES	\$47,552.58
31102	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$44.00
31101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,059.55
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$681.06
	Total for: INTERGOVERNMENTAL	\$4,784.61
99999	ADJUSTMENT	\$5,642.55
	Total for: MISCELLANEOUS	\$5,642.55
	TOTAL RECEIPTS FOR 204 CUMULATIVE CAPITAL DEVELOPMENT	\$57,979.74

UNIT NAME: GARRETT CIVIL CITY

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>406 REDEVELOPMENT CAPITAL</u>		
31100	GENERAL PROPERTY TAXES	\$11,060.08
	Total for: TAXES	\$11,060.08
31101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,876.84
	Total for: INTERGOVERNMENTAL	\$1,876.84
TOTAL RECEIPTS FOR 406 REDEVELOPMENT CAPITAL		\$12,936.92
Fund: <u>206 CUMULATIVE FIRE</u>		
31100	GENERAL PROPERTY TAXES	\$31,351.04
	Total for: TAXES	\$31,351.04
31102	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$29.00
31101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,676.43
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$449.02
	Total for: INTERGOVERNMENTAL	\$3,154.45
TOTAL RECEIPTS FOR 206 CUMULATIVE FIRE		\$34,505.49
Fund: <u>402 CUMULATIVE PARK</u>		
31100	GENERAL PROPERTY TAXES	\$15,570.32
	Total for: TAXES	\$15,570.32
31102	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$14.00
31101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,329.23
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$223.00
	Total for: INTERGOVERNMENTAL	\$1,566.23
99999	CONTRIBUTIONS AND DONATIONS	\$1,000.00
	Total for: MISCELLANEOUS	\$1,000.00
TOTAL RECEIPTS FOR 402 CUMULATIVE PARK		\$18,136.55
Fund: <u>600 CO ECONOMIC DEVELOPMENT INCOME TAX</u>		
31200	CEDIT INTERGOVERNMENTAL	\$155,704.00
	Total for: INTERGOVERNMENTAL	\$155,704.00
99999	ADJUSTMENT	\$12,047.76
	Total for: MISCELLANEOUS	\$12,047.76
TOTAL RECEIPTS FOR 600 CO ECONOMIC DEVELOPMENT INCOME TAX		\$167,751.76
Fund: <u>202 CUMULATIVE CAPITAL IMPROVEMENT</u>		
33504	CIGARETTE TAX DISTR-CCI FUND	\$18,871.60
	Total for: INTERGOVERNMENTAL	\$18,871.60
TOTAL RECEIPTS FOR 202 CUMULATIVE CAPITAL IMPROVEMENT		\$18,871.60

UNIT NAME: GARRETT CIVIL CITY

PART 2 - RECEIPTS

COUNTY: DEKALB COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>800 POLICE PENSION</u>	
31100	STATE CONTRIBUTIONS	\$130.63
31101	STATE CONTRIBUTIONS	\$22.17
33600	STATE CONTRIBUTIONS	\$43,597.15
39900	STATE CONTRIBUTIONS	\$598.50
	Total for: MISCELLANEOUS	\$44,348.45
TOTAL RECEIPTS FOR 800 POLICE PENSION		\$44,348.45
Fund:	<u>114 PAYROLL</u>	
	AGENCY FUND ADDITIONS	\$2,068,901.29
	Total for: OTHER FINANCING SOURCES	\$2,068,901.29
TOTAL RECEIPTS FOR 114 PAYROLL		\$2,068,901.29
Fund:	<u>113 TRUST AND AGENCY, OTHER</u>	
100	AGENCY FUND ADDITIONS	\$367,877.25
99999	AGENCY FUND ADDITIONS	\$611,279.26
	Total for: OTHER FINANCING SOURCES	\$979,156.51
TOTAL RECEIPTS FOR 113 TRUST AND AGENCY, OTHER		\$979,156.51
Fund:	<u>112 EMPLOYEE TRUST</u>	
39900	AGENCY FUND ADDITIONS	\$468,325.89
	Total for: OTHER FINANCING SOURCES	\$468,325.89
TOTAL RECEIPTS FOR 112 EMPLOYEE TRUST		\$468,325.89
Total Receipts:		\$7,018,788.45

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

ID: 17-3-436 PAGE: 1

COUNTY: DEKALB COUNTY
 UNIT NAME: GARRETT CIVIL CITY

Fund:	102 CASH CHANGE		
	OTHER DISBURSEMENTS		\$175.00
	TOTAL		\$175.00
Fund:	500 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$309,367.38
	SUPPLIES		\$98,627.86
	OTHER SERVICES AND CHARGES		\$103,012.80
	CAPITAL OUTLAY		\$39,385.32
	TOTAL		\$550,393.36
Fund:	502 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$225.00
	CAPITAL OUTLAY		\$26,831.44
	TOTAL		\$27,056.44
Fund:	104 DONATIONS		
	OTHER DISBURSEMENTS		\$10,604.92
	TOTAL		\$10,604.92
Fund:	400 PARKS AND RECREATION		
	PERSONAL SERVICES		\$85,160.67
	SUPPLIES		\$57,493.99
	OTHER SERVICES AND CHARGES		\$48,608.46
	CAPITAL OUTLAY		\$1,150.99
	OTHER DISBURSEMENTS		\$1,560.00
	TOTAL		\$193,974.11
Fund:	398 PARK DONATION		
	OTHER DISBURSEMENTS		\$7,148.62
	TOTAL		\$7,148.62
Fund:	116 OPERATION PULLOVER		
	PERSONAL SERVICES		\$500.00
	SUPPLIES		\$1,000.00
	TOTAL		\$1,500.00
Fund:	408 TAX INCREMENT FINANCING #1		
	CAPITAL OUTLAY		\$44,662.05
	TOTAL		\$44,662.05
Fund:	122 ABATEMENT		
	OTHER SERVICES AND CHARGES		\$3,479.00
	CAPITAL OUTLAY		\$685.97
	TOTAL		\$4,164.97
Fund:	310 BOND AND INTEREST REDEMPTION		
	OTHER SERVICES AND CHARGES		\$41,060.00

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

ID: 17-3-436 PAGE: 2
 COUNTY: DEKALB COUNTY
 UNIT NAME: GARRETT CIVIL CITY

	OTHER DISBURSEMENTS	\$17,418.99
TOTAL		\$58,478.99
<hr/>		
Fund: 204 CUMULATIVE CAPITAL DEVELOPMENT		
	OTHER SERVICES AND CHARGES	\$1,643.40
	CAPITAL OUTLAY	\$42,481.08
	OTHER DISBURSEMENTS	\$238.44
TOTAL		\$44,362.92
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Fund: 406 REDEVELOPMENT CAPITAL		
	PERSONAL SERVICES	\$600.00
	OTHER SERVICES AND CHARGES	\$12,053.05
	CAPITAL OUTLAY	\$7,404.27
	OTHER DISBURSEMENTS	\$12,936.92
TOTAL		\$32,994.24
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Fund: 206 CUMULATIVE FIRE		
	CAPITAL OUTLAY	\$50,000.00
	INTERFUND LOANS	\$21,418.00
TOTAL		\$71,418.00
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Fund: 402 CUMULATIVE PARK		
	CAPITAL OUTLAY	\$19,062.46
TOTAL		\$19,062.46
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Fund: 600 CO ECONOMIC DEVELOPMENT INCOME TAX		
	DEBT SERVICE-PRINCIPAL	\$90,500.00
	CAPITAL OUTLAY	\$88,915.76
TOTAL		\$179,415.76
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Fund: 103 DOWNTOWN SIDEWALK IMP. PROJECT		
	OTHER DISBURSEMENTS	\$46.10
TOTAL		\$46.10
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Fund: 800 POLICE PENSION		
	BENEFITS	\$71,792.52
	ADMINISTRATIVE AND GENERAL	\$4,014.12
TOTAL		\$75,806.64
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Fund: 114 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$2,072,425.19
TOTAL		\$2,072,425.19
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Fund: 113 TRUST AND AGENCY, OTHER		
	AGENCY FUND DEDUCTIONS	\$979,277.68
TOTAL		\$979,277.68
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Fund: 112 EMPLOYEE TRUST		
	AGENCY FUND DEDUCTIONS	\$530,468.42

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

ID: 17-3-436 PAGE: 3

COUNTY: DEKALB COUNTY

UNIT NAME: GARRETT CIVIL CITY

TOTAL

\$530,468.42

TOTAL DISBURSEMENTS:

\$4,903,435.87

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

ID: 17-3-436 PAGE: 1
 COUNTY: DEKALB COUNTY
 UNIT NAME: GARRETT CIVIL CITY

Fund: 100 GENERAL		
Dept: CLERK TREASURER		
PERSONAL SERVICES		\$32,230.03
SUPPLIES		\$5,106.96
OTHER SERVICES AND CHARGES		\$3,611.52
CAPITAL OUTLAY		\$2,202.15
TOTAL		\$43,150.66
<hr/>		
Dept: MAYOR		
PERSONAL SERVICES		\$14,752.88
SUPPLIES		\$1,307.73
OTHER SERVICES AND CHARGES		\$13,093.10
CAPITAL OUTLAY		\$398.00
TOTAL		\$29,551.71
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Dept: COUNCIL OF GOVERNMENTS		
PERSONAL SERVICES		\$264,082.62
SUPPLIES		\$60.00
OTHER SERVICES AND CHARGES		\$347,974.26
TOTAL		\$612,116.88
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Dept: PLANNING AND ZONING DEPT		
PERSONAL SERVICES		\$12,963.68
SUPPLIES		\$1,188.47
OTHER SERVICES AND CHARGES		\$15,083.68
CAPITAL OUTLAY		\$240.00
TOTAL		\$29,475.83
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Dept: CITY/TOWN HALL		
SUPPLIES		\$13,462.56
OTHER SERVICES AND CHARGES		\$105,724.92
CAPITAL OUTLAY		\$7,392.00
TOTAL		\$126,579.48
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Dept: LAW DEPARTMENT		
PERSONAL SERVICES		\$8,291.90
OTHER SERVICES AND CHARGES		\$6,300.06
TOTAL		\$14,591.96
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Dept: CODE ENFORCEMENT		
PERSONAL SERVICES		\$8,755.27
SUPPLIES		\$1,564.21
OTHER SERVICES AND CHARGES		\$26,440.74
TOTAL		\$36,760.22
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Dept: FIRE DEPARTMENT		
PERSONAL SERVICES		\$53,124.50
SUPPLIES		\$12,359.53
OTHER SERVICES AND CHARGES		\$46,281.29
CAPITAL OUTLAY		\$27,742.80
TOTAL		\$139,508.12
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Dept: POLICE DEPARTMENT		
PERSONAL SERVICES		\$593,201.09

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

ID: 17-3-436 PAGE: 2

COUNTY: DEKALB COUNTY
 UNIT NAME: GARRETT CIVIL CITY

	SUPPLIES	\$46,251.79
	OTHER SERVICES AND CHARGES	\$87,801.67
	CAPITAL OUTLAY	\$2,399.94
TOTAL		\$729,654.49
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Dept:	ANIMAL CONTROL	
	SUPPLIES	\$759.96
	OTHER SERVICES AND CHARGES	\$259.00
TOTAL		\$1,018.96
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Dept:	RECYCLING DEPT	
	PERSONAL SERVICES	\$2,300.00
	SUPPLIES	\$1,747.85
	OTHER SERVICES AND CHARGES	\$6,260.99
TOTAL		\$10,308.84
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Dept:	UNAPPROPRIATED FUNDS	
	OTHER DISBURSEMENTS	\$62.04
TOTAL		\$62.04
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BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$989,701.97
	SUPPLIES	\$83,809.06
	OTHER SERVICES AND CHARGES	\$658,831.23
	CAPITAL OUTLAY	\$40,374.89
	OTHER DISBURSEMENTS	\$62.04
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
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TOTAL GENERAL		\$1,772,779.19

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
920 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	39902 UNMETERED SALES-COMMERCIAL	\$28.14
	NO FUNCTION NEEDED	39902 SALE OF MERCHANDISE	\$970.90
	NO FUNCTION NEEDED	60100 UTILITY COLLECTIONS	\$776,610.95
	NO FUNCTION NEEDED	60102 RECONNECT FEE	\$125.00
	NO FUNCTION NEEDED	39800 OTHER REVENUE	\$5,644.56
	NO FUNCTION NEEDED	36103 INTEREST EARNED	\$1,608.17
	NO FUNCTION NEEDED	39902 REFUNDS-OTHER	\$1,108.97
Fund Total:			\$786,096.69
920 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	36203 INTEREST EARNED	\$225.29
	NO FUNCTION NEEDED	39205 TRANSFER PER BOND ORDINANCE	\$60,552.48
Fund Total:			\$60,777.77
920 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	39902 CAPITAL CONTRIBUTIONS	\$88,638.75
	NO FUNCTION NEEDED	60101 CAPITAL CONTRIBUTIONS	\$3,100.00
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$42,110.00
Fund Total:			\$133,848.75
920 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	61200 GUARANTEED REVENUES	\$13,800.00
Fund Total:			\$13,800.00
930 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	60600 UTILITY COLLECTIONS	\$1,501,102.69
	NO FUNCTION NEEDED	39903 OTHER REVENUE	\$3,685.70
	NO FUNCTION NEEDED	36104 INTEREST EARNED	\$4,961.93
	NO FUNCTION NEEDED	39903 RENTAL OF PROPERTY	\$1,000.00
	NO FUNCTION NEEDED	39800 REFUNDS-OTHER	\$5,642.56
	Fund Total:		
930 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	36204 INTEREST EARNED	\$8,992.55
	NO FUNCTION NEEDED	39205 TRANSFER PER BOND ORDINANCE	\$470,862.00
	NO FUNCTION NEEDED	39500 SALE OF INVESTMENTS	\$400,000.00
Fund Total:			\$879,854.55
930 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	60601 CAPITAL CONTRIBUTIONS	\$9,000.00
	NO FUNCTION NEEDED	60602 TRANSFER OF FUNDS-OTHER	\$828,312.50
	NO FUNCTION NEEDED	39400 NET PROCEEDS FROM BORROWINGS	\$21,418.00
Fund Total:			\$858,730.50
930 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	61300 GUARANTEED REVENUES	\$19,639.59
Fund Total:			\$19,639.59
910 ELECTRIC UTILITY-OPERATING	NO FUNCTION NEEDED	61000 UTILITY COLLECTIONS	\$7,635,744.53
	NO FUNCTION NEEDED	61001 RECONNECT FEE	\$13,125.00
	NO FUNCTION NEEDED	39901 OTHER REVENUE	\$4,980.58

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

Fund Name	Expense Category	Account Title	Amount
910 ELECTRIC UTILITY-OPERATING	NO FUNCTION NEEDED	36102 INTEREST EARNED	\$5,660.11
	NO FUNCTION NEEDED	39901 RENTAL OF PROPERTY	\$8,340.00
	NO FUNCTION NEEDED	39901 FARM LAND RENT	\$2,665.00
	NO FUNCTION NEEDED	39800 REFUNDS-OTHER	\$5,642.56
	NO FUNCTION NEEDED	39901 REFUNDS-OTHER	\$3,136.74
	NO FUNCTION NEEDED	39901 REFUNDS-OTHER	\$4,286.55
Fund Total:			\$7,683,581.07
910 ELECTRIC UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$6,607.12
	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$294,047.52
Fund Total:			\$300,654.64
910 ELECTRIC UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$1,999.51
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$816,000.00
	NO FUNCTION NEEDED	39500 SALE OF INVESTMENTS	\$100,000.00
Fund Total:			\$917,999.51
910 ELECTRIC UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	61100 GUARANTEED REVENUES	\$36,688.80
Fund Total:			\$36,688.80
910 ELECTRIC UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	39500 SALE OF INVESTMENTS	\$300,000.00
Fund Total:			\$300,000.00
910 ELECTRIC UTILITY - CASH RESERVE	NO FUNCTION NEEDED	39206 TRANSFER OF FUNDS-OTHER	\$52,000.00
Fund Total:			\$52,000.00
920 WATER UTILITY - CASH RESERVE	NO FUNCTION NEEDED	39205 TRANSFER PER BOND ORDINANCE	\$9,000.00
Fund Total:			\$9,000.00
910 ELECTRIC UTILITY - I _M TRUE UP	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$390,000.00
Fund Total:			\$390,000.00
Total REVENUES:			\$13,959,064.75

EXPENDITURES

920 WATER UTILITY-OPERATING	WATER TREATMENT EXPENSE-OPERATIONS	61530 PURCHASED POWER	\$81,640.27
	WATER TREATMENT EXPENSE-OPERATIONS	61830 CHEMICALS	\$45,009.54
	WATER TREATMENT EXPENSE-OPERATIONS	CONTRACTUAL SERVICES-OTHER	\$30,265.32
	WATER TREATMENT EXPENSE-OPERATIONS	62080 MISCELLANEOUS	\$3,356.11
Expense Category Total:			\$160,271.24
	WATER TREATMENT EXPENSE-MAINT	SUPPLIES AND EXPENSE	\$41,878.33
	WATER TREATMENT EXPENSE-MAINT	90000 MISCELLANEOUS	\$1,533.50
Expense Category Total:			\$43,411.83
	TRANSMISSION/DISTRIBUTION-MAINT	MATERIALS AND SUPPLIES	\$22,878.40

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

Expense Category Total:

\$22,878.40

Fund Name	Expense Category	Account Title	Amount
920 WATER UTILITY-OPERATING	TREATMENT AND DISPOSAL-MAINTENANCE	MATERIALS AND SUPPLIES	\$5,890.68
			\$5,890.68
	SALES EXPENSE	40800 TAXES	\$2,513.11
			\$2,513.11
	ADMINISTRATION AND GENERAL	ACCOUNTING AND COLLECTION LABOR	\$108,257.04
	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$179,970.96
	ADMINISTRATION AND GENERAL	23100 EMPLOYEE PENSIONS AND BENEFITS	\$14,204.96
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$32,436.65
	ADMINISTRATION AND GENERAL	80482 EMPLOYEE PENSIONS AND BENEFITS	\$52,938.74
	ADMINISTRATION AND GENERAL	67580 OFFICE SUPPLIES	\$7,947.53
	ADMINISTRATION AND GENERAL	68080 OFFICE SUPPLIES	\$17,393.18
	ADMINISTRATION AND GENERAL	63180 CONTRACTUAL SERVICES-ENGINEERING	\$37.49
	ADMINISTRATION AND GENERAL	63280 CONTRACTUAL SERVICES-ACCOUNTING	\$5,220.95
	ADMINISTRATION AND GENERAL	37980 CONTRACTUAL SERVICES-ACCOUNTING	\$2,900.00
	ADMINISTRATION AND GENERAL	63380 CONTRACTUAL SERVICES-LEGAL	\$2,535.00
	ADMINISTRATION AND GENERAL	67680 CONTRACTUAL SERVICES-OTHER	\$6,699.34
	ADMINISTRATION AND GENERAL	16200 INSURANCE-OTHER	\$44.25
	ADMINISTRATION AND GENERAL	65780 INSURANCE-OTHER	\$21,990.18
	ADMINISTRATION AND GENERAL	23600 TAXES	\$45,047.67
			\$497,623.94
	NO FUNCTION NEEDED	13130 TRANSFERS PER BOND ORDINANCE	\$60,552.48
	NO FUNCTION NEEDED	13160 TRANSFERS PER BOND ORDINANCE	\$9,000.00
	NO FUNCTION NEEDED	27100 REFUNDS-NONOPERATING	\$26.03
	NO FUNCTION NEEDED	EQUIPMENT	\$16,657.38
	NO FUNCTION NEEDED	14100 REFUNDS	\$71.99
			\$86,307.88
			\$818,897.08
920 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	23700 INTEREST PAID ON BONDS AND LOANS	\$34,490.00
	NO FUNCTION NEEDED	22110 DEBT SERVICE OF PRINCIPAL	\$30,000.00
			\$64,490.00
			\$64,490.00
920 WATER UTILITY-DEPRECIATION/IMPROVE	ADMINISTRATION AND GENERAL	34050 OFFICE SUPPLIES	\$266.04
			\$266.04
	NO FUNCTION NEEDED	33440 EQUIPMENT	\$130,469.20
	NO FUNCTION NEEDED	EQUIPMENT	\$22,166.09
	NO FUNCTION NEEDED	33040 CONSTRUCTION	\$32,179.57
	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$271.21
	NO FUNCTION NEEDED	33140 WATER/SEWER LINE CONSTRUCTION	\$10,440.00

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

Expense Category Total: \$195,526.07

Fund Total: \$195,792.11

Fund Name	Expense Category	Account Title	Amount
920 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	23500 GUARANTEED DEPOSIT REFUNDS	\$8,840.00
Expense Category Total:			\$8,840.00
Fund Total:			\$8,840.00
930 WASTEWATER UTILITY-OPERATING	WATER TREATMENT EXPENSE-OPERATIONS	SALARIES AND WAGES-EMPLOYEES	\$166,760.22
Expense Category Total:			\$166,760.22
	TRANSMISSION/DISTRIBUTION-MAINT	STATION EXPENSE	\$8,963.23
Expense Category Total:			\$8,963.23
	GENERAL CATEGORIES	REPAIRS	\$6,475.93
Expense Category Total:			\$6,475.93
	COLLECTION SYSTEM-MAINTENANCE	71150 SLUDGE REMOVAL EXPENSE	\$182,560.00
Expense Category Total:			\$182,560.00
	PUMPING-OPERATIONS	71530 STATION EXPENSE	\$15,635.85
Expense Category Total:			\$15,635.85
	PUMPING-MAINTENANCE	MAINTENANCE	\$51,174.84
Expense Category Total:			\$51,174.84
	TREATMENT AND DISPOSAL-OPERATIONS	71550 SUPPLIES AND EXPENSE	\$56,296.48
	TREATMENT AND DISPOSAL-OPERATIONS	SUPPLIES AND EXPENSE	\$103,814.19
	TREATMENT AND DISPOSAL-OPERATIONS	71850 CHEMICALS	\$13,206.27
Expense Category Total:			\$173,316.94
	TREATMENT AND DISPOSAL-MAINTENANCE	72060 MISCELLANEOUS	\$5,617.50
Expense Category Total:			\$5,617.50
	ADMINISTRATION AND GENERAL	ACCOUNTING AND COLLECTION LABOR	\$82,557.71
	ADMINISTRATION AND GENERAL	70380 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$25,698.40
	ADMINISTRATION AND GENERAL	23100 EMPLOYEE PENSIONS AND BENEFITS	\$10,381.77
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$75,250.77
	ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$34,310.87
	ADMINISTRATION AND GENERAL	73180 CONTRACTUAL SERVICES-ENGINEERING	\$95,097.10
	ADMINISTRATION AND GENERAL	73280 CONTRACTUAL SERVICES-LEGAL	\$7,273.00
	ADMINISTRATION AND GENERAL	16200 INSURANCE-OTHER	\$3,738.26
	ADMINISTRATION AND GENERAL	74180 RENTAL OF BULDING/REAL PROPERTY	\$6,736.91
Expense Category Total:			\$341,044.79
	NO FUNCTION NEEDED	12600 TRANSFERS PER BOND ORDINANCE	\$470,862.00
	NO FUNCTION NEEDED	13120 TRANSFER OF FUNDS-OTHER	\$750,000.00
	NO FUNCTION NEEDED	13150 INTERFUND LOANS	\$166.00

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

Fund Name	Expense Category	Account Title	Amount
930 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	EQUIPMENT	\$16,647.00
	NO FUNCTION NEEDED	14100 REFUNDS	\$286.29
	Expense Category Total:		\$1,237,961.29
	Fund Total:		\$2,189,510.59
930 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	22100 BONDS RETIRED (PRINCIPAL ONLY)	\$495,000.00
	NO FUNCTION NEEDED	23710 INTEREST PAID ON BONDS AND LOANS	\$211,033.15
	NO FUNCTION NEEDED	13530 PURCHASE OF INVESTMENTS	\$400,000.00
	NO FUNCTION NEEDED	99999 OTHER DISBURSEMENTS	\$900.00
	Expense Category Total:		\$1,106,933.15
	Fund Total:		\$1,106,933.15
930 WASTEWATER UTILITY-DEPREC/IMPROVE	TREATMENT AND DISPOSAL-MAINTENANCE	39370 SUPPLIES AND EXPENSE	\$21.58
			\$21.58
	NO FUNCTION NEEDED	33440 EQUIPMENT	\$116,754.05
	NO FUNCTION NEEDED	CONSTRUCTION	\$19,820.70
	NO FUNCTION NEEDED	35440 CONSTRUCTION	\$122,150.95
	NO FUNCTION NEEDED	73180 CONSTRUCTION	\$2,509.50
	NO FUNCTION NEEDED	24110 OTHER DISBURSEMENTS	\$42,110.00
	Expense Category Total:		\$303,345.20
	Fund Total:		\$303,366.78
930 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	23500 GUARANTEED DEPOSIT REFUNDS	\$15,157.09
			\$15,157.09
	Expense Category Total:		\$15,157.09
	Fund Total:		\$15,157.09
930 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	12600 TRANSFER OF FUNDS-OTHER	\$78,312.50
			\$78,312.50
	Expense Category Total:		\$78,312.50
	Fund Total:		\$78,312.50
910 ELECTRIC UTILITY-OPERATING	POWER PRODUCTION	55500 PURCHASED POWER	\$5,019,614.69
			\$5,019,614.69
	Expense Category Total:		\$5,019,614.69
	TRANSMISSION/DISTRIBUTION-MAINT	MAINTENANCE	\$403,468.81
			\$403,468.81
	Expense Category Total:		\$403,468.81
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES	\$96,603.03
			\$96,603.03
	Expense Category Total:		\$96,603.03
	SALES EXPENSE	23600 TAXES	\$328,278.01
	SALES EXPENSE	40900 TAXES	\$99,651.96
			\$427,929.97
	Expense Category Total:		\$427,929.97
	ADMINISTRATION AND GENERAL	92000 ACCOUNTING AND COLLECTION LABOR	\$53,581.79
			\$53,581.79

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

Fund Name	Expense Category	Account Title	Amount
910 ELECTRIC UTILITY-OPERATING	ADMINISTRATION AND GENERAL	56000 ADMINISTRATIVE AND GENERAL SALARIES	\$50,970.10
	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$57,516.34
	ADMINISTRATION AND GENERAL	92600 EMPLOYEE PENSIONS AND BENEFITS	\$158,598.58
	ADMINISTRATION AND GENERAL	92300 CONTRACTUAL SERVICES-PROFESSIONAL	\$132,044.97
	ADMINISTRATION AND GENERAL	INSURANCE-OTHER	\$47,729.89
			\$500,441.67
	Expense Category Total:		
	NO FUNCTION NEEDED	13130 TRANSFERS PER BOND ORDINANCE	\$294,047.52
	NO FUNCTION NEEDED	11000 TRANSFER OF FUNDS-OTHER	\$66,000.00
	NO FUNCTION NEEDED	12500 TRANSFER OF FUNDS-OTHER	\$750,000.00
	NO FUNCTION NEEDED	12501 TRANSFER OF FUNDS-OTHER	\$390,000.00
	NO FUNCTION NEEDED	92200 TRANSFER OF FUNDS-OTHER	\$52,000.00
	NO FUNCTION NEEDED	EQUIPMENT	\$46,312.49
	NO FUNCTION NEEDED	46000 REFUNDS	\$11,261.25
			\$1,609,621.26
	Expense Category Total:		
	Fund Total:		\$8,057,679.43
910 ELECTRIC UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	23700 INTEREST PAID ON BONDS AND LOANS	\$153,647.50
	NO FUNCTION NEEDED	22100 DEBT SERVICE OF PRINCIPAL	\$140,000.00
	NO FUNCTION NEEDED	92100 OTHER DISBURSEMENTS	\$350.00
			\$293,997.50
	Expense Category Total:		
	Fund Total:		\$293,997.50
910 ELECTRIC UTILITY-DEPREC/IMPROVE	TRANSMISSION	92300 CONTRACTUAL SERVICES-ENGINEERING	\$11,208.37
			\$11,208.37
	Expense Category Total:		
	NO FUNCTION NEEDED	11100 PURCHASE OF INVESTMENTS	\$100,000.00
	NO FUNCTION NEEDED	EQUIPMENT	\$103,677.95
			\$203,677.95
	Expense Category Total:		
	Fund Total:		\$214,886.32
910 ELECTRIC UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	23500 GUARANTEED DEPOSIT REFUNDS	\$36,420.00
			\$36,420.00
	Expense Category Total:		
	Fund Total:		\$36,420.00
910 ELECTRIC UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	11100 PURCHASE OF INVESTMENTS	\$300,000.00
			\$300,000.00
	Expense Category Total:		
	Fund Total:		\$300,000.00
910 ELECTRIC UTILITY - CASH RESERVE	GENERAL CATEGORIES	903 PAYMENT IN LIEU OF TAXES	\$52,000.00
			\$52,000.00
	Expense Category Total:		
	Fund Total:		\$52,000.00
920 WATER UTILITY - CASH RESERVE	GENERAL CATEGORIES	PAYMENT IN LIEU OF TAXES	\$9,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: GARRETT CIVIL CITY
COUNTY: DEKALB COUNTY

ID: 17-3-436

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

PAGE: 7

Expense Category Total:

\$9,000.00

Fund Total:

\$9,000.00

Total EXPENDITURES:

\$13,745,282.55

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

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	XXX5121	\$0.00			\$7,641,468.58
		WATER DEBT CHECKING	XXX6752	\$0.00			\$74,675.51
		WIRE TRANSFER ACCOUNT	XXX5178	\$0.00			\$8,658.69
		DEBT SERVICE ACCOUNT	XXX5893	\$0.00			\$108.97
		WASTEWATER DEBT	XXX5154	\$0.00			\$574,240.25
		CHANGE FUND	XXXX	\$0.00			\$900.00
		EMPLOYEE BENEFIT TRUST	16-16-003-1896109	\$0.00			\$106,462.65

Total CASH: **\$8,406,514.65**

Total Cash and Investments: **\$8,406,514.65**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WATER UTILITY BONDS	WASTEWATER UTILITY BONDS	ELECTRIC UTILITY BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$40,000.00	\$750,000.00	\$4,980,000.00	\$3,685,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$40,000.00	\$30,000.00	\$495,000.00	\$140,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$0.00	\$720,000.00	\$4,485,000.00	\$3,545,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$1,060.00	\$34,490.00	\$211,033.15	\$153,647.50

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

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	OTHER REVENUE BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$76,034.00	\$633,418.21
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$17,654.00	\$110,812.61
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$58,380.00	\$522,605.60
INTEREST PAID DURING 2008 (FULL YEAR)	\$3,764.00	\$1,360.30

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT CIVIL CITY

ID: 17-3-436

COUNTY: DEKALB 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>
20.600	CRIMINAL JUSTICE INSTITUTE	NATIONAL HIGHWAY TRAFFIC SAFETY ADM	\$2,000.00	116 OPERATION PULLOVER	\$2,000.00	\$1,500.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: GARRETT CIVIL CITY

ID: 17-3-436

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

COUNTY: DEKALB COUNTY
 UNIT NAME: GARRETT CIVIL CITY

ID: 17-3-436
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	100 GENERAL	500 MOTOR VEHICLE HIGHWAY	400 PARKS AND RECREATION
BALANCE, JANUARY 1	\$14,419,773.89	\$1,674,970.39	\$949,259.76
<u>ADDITIONS:</u>			
LAND	\$23,241.19	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$154,080.31	\$0.00
BUILDINGS	\$7,392.00	\$0.00	\$22,193.35
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$323,065.00	\$24,136.47	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$353,698.19</u>	<u>\$178,216.78</u>	<u>\$22,193.35</u>
<u>REDUCTIONS:</u>			
LAND	\$7,421.31	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$63,625.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,246.35</u>
TOTAL REDUCTIONS	<u>\$71,046.31</u>	<u>\$0.00</u>	<u>\$6,246.35</u>
BALANCE, DECEMBER 31	<u>\$14,702,425.77</u>	<u>\$1,853,187.17</u>	<u>\$965,206.76</u>

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

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
35-1083840	GARRETT CHAMBER OF COMMERCE	111 W. KEYSER STREET GARRETT, IN 4-6738	DEKALB COUNTY	AMY DEMSKE	260-357-4600	OPERATIONS CONTRIBUTION	\$1,000.00
35-1424251	DEKALB COUNTY COUNCIL ON AGING	1800 E 7TH STREET AUBURN, IN 4-6706	DEKALB COUNTY	MEG ZENK	260-925-3311	OPERATING CONTRIBUTION	\$3,000.00