

FEDERAL IDENTIFICATION NUMBER:  
35-6001009

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

UNIT NAME:

TOWN OF DYER

COUNTY:

LAKE COUNTY

ID: 45-3-730

(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: \_\_\_\_\_

PRINTED NAME OF OFFICIAL: PATRICIA HAWROT

ADDRESS: ONE TOWN SQUARE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 865-2421

TITLE: CLERK-TREASURER

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

CITY: DYER

ZIP: 46311-1709

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

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$508,659.92	\$0.00	\$10,098,064.16	\$-9,589,404.24	\$0.00	\$-9,589,404.24
<b>Total by Fund Type:</b>	<b>\$508,659.92</b>	<b>\$0.00</b>	<b>\$10,098,064.16</b>	<b>\$-9,589,404.24</b>	<b>\$0.00</b>	<b>\$-9,589,404.24</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
253 ANIMAL SHELTER	\$8,347.41	\$0.00	\$36,901.75	\$-28,554.34	\$0.00	\$-28,554.34
224 COMMUNITY DEVELOPMENT	\$387.04	\$0.00	\$0.00	\$387.04	\$0.00	\$387.04
268 DONATIONS	\$882.78	\$0.00	\$39,937.62	\$-39,054.84	\$0.00	\$-39,054.84
632 DONATIONS #3	\$1,062.28	\$0.00	\$1,062.28	\$0.00	\$0.00	\$0.00
633 DONATIONS #4	\$568.60	\$0.00	\$568.60	\$0.00	\$568.87	\$568.87
634 DONATIONS #5	\$5,847.08	\$0.00	\$7,543.58	\$-1,696.50	\$15,213.55	\$13,517.05
630 ECONOMIC DEVELOPMENT OPERATING	\$59,228.95	\$0.00	\$200,559.09	\$-141,330.14	\$36,610.34	\$-104,719.80
700 ESCROW	\$136,127.25	\$0.00	\$130,629.00	\$5,498.25	\$0.00	\$5,498.25
210 FEDERAL GRANTS # 1	\$331.97	\$0.00	\$22,145.47	\$-21,813.50	\$0.00	\$-21,813.50
257 FEDERAL GRANTS # 3	\$0.00	\$0.00	\$20,577.53	\$-20,577.53	\$0.00	\$-20,577.53
258 FEDERAL GRANTS # 4	\$0.00	\$0.00	\$11,116.90	\$-11,116.90	\$0.00	\$-11,116.90
718 FEDERAL GRANTS # 5	\$942.19	\$0.00	\$0.00	\$942.19	\$0.00	\$942.19
220 GIFT	\$13,818.91	\$0.00	\$8,979.37	\$4,839.54	\$0.00	\$4,839.54
217 GRANT, MISC	\$6,126.98	\$0.00	\$0.00	\$6,126.98	\$0.00	\$6,126.98
222 HAZMAT NONREVERTING	\$16,621.00	\$0.00	\$0.00	\$16,621.00	\$0.00	\$16,621.00
726 INNKEEPERS TAX-CITY/TOWN	\$11,487.08	\$0.00	\$0.00	\$11,487.08	\$0.00	\$11,487.08
216 LAW ENFORCEMENT CONTINUING ED	\$93,553.18	\$0.00	\$33,692.62	\$59,860.56	\$0.00	\$59,860.56
202 LOCAL ROAD AND STREET	\$52,629.68	\$0.00	\$142,044.24	\$-89,414.56	\$0.00	\$-89,414.56
450 MAJOR MOVES CONSTRUCTION	\$343,323.13	\$0.00	\$343,323.13	\$0.00	\$0.00	\$0.00
201 MOTOR VEHICLE HIGHWAY	\$340,149.17	\$0.00	\$559,464.78	\$-219,315.61	\$0.00	\$-219,315.61
302 NONREVERTING (SPECIAL)	\$23,800.52	\$0.00	\$0.00	\$23,800.52	\$0.00	\$23,800.52
209 OPERATION PULLOVER	\$-335.34	\$0.00	\$10,379.99	\$-10,715.33	\$0.00	\$-10,715.33
219 PARK DONATION	\$7,401.11	\$0.00	\$6,479.46	\$921.65	\$0.00	\$921.65

**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> <b>Section I</b>	<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>
215 PARK NONREVERTING OPERATING	\$90,546.25	\$0.00	\$147,319.70	\$-56,773.45	\$0.00	\$-56,773.45
204 PARKS AND RECREATION	\$65,461.35	\$0.00	\$528,591.15	\$-463,129.80	\$0.00	\$-463,129.80
723 PARKS AND RECREATION #2	\$390.00	\$0.00	\$2,560.00	\$-2,170.00	\$0.00	\$-2,170.00
221 POLICE DONATION	\$13,503.13	\$0.00	\$3,963.20	\$9,539.93	\$0.00	\$9,539.93
727 RECYCLING	\$732.04	\$0.00	\$0.00	\$732.04	\$0.00	\$732.04
716 RIVERBOAT	\$245,908.63	\$0.00	\$368,000.00	\$-122,091.37	\$0.00	\$-122,091.37
623 SANITATION	\$234,270.95	\$0.00	\$958,353.68	\$-724,082.73	\$0.00	\$-724,082.73
214 SEIZED ASSETS	\$-104.71	\$0.00	\$11,779.33	\$-11,884.04	\$5,967.99	\$-5,916.05
223 SPECIAL REVENUE - OTHER	\$70,320.81	\$0.00	\$38,713.28	\$31,607.53	\$0.00	\$31,607.53
<b>Total by Fund Type:</b>	<b>\$1,843,329.42</b>	<b>\$0.00</b>	<b>\$3,634,685.75</b>	<b>\$-1,791,356.33</b>	<b>\$58,360.75</b>	<b>\$-1,732,995.58</b>
<b>FUND TYPE: DEBT SERVICE</b>						
635 BOND AND INTEREST REDEMPTION	\$0.00	\$0.00	\$202,986.51	\$-202,986.51	\$0.00	\$-202,986.51
728 DEBT SERVICE - OTHER	\$209,556.29	\$0.00	\$1,014,264.92	\$-804,708.63	\$0.00	\$-804,708.63
307 LEASE RENTAL PAYMENT	\$10,864.23	\$0.00	\$10,864.23	\$0.00	\$0.00	\$0.00
205 PARK BOND (PAYMENTS)	\$163,775.79	\$0.00	\$958,509.13	\$-794,733.34	\$0.00	\$-794,733.34
631 REDEVELOPMENT BOND (SINKING)	\$209,470.07	\$0.00	\$10,330,422.38	\$-10,120,952.31	\$51.42	\$-10,120,900.89
<b>Total by Fund Type:</b>	<b>\$593,666.38</b>	<b>\$0.00</b>	<b>\$12,517,047.17</b>	<b>\$-11,923,380.79</b>	<b>\$51.42</b>	<b>\$-11,923,329.37</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
435 CUMULATIVE CAPITAL DEVELOPMENT	\$173,507.83	\$0.00	\$179,316.83	\$-5,809.00	\$0.00	\$-5,809.00
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$6,713.38	\$0.00	\$50,000.00	\$-43,286.62	\$20,021.73	\$-23,264.89
436 CUMULATIVE FIRE	\$106,939.99	\$0.00	\$2,512.28	\$104,427.71	\$0.00	\$104,427.71
218 PARK BOND (PROCEEDS)	\$165,364.23	\$0.00	\$619,545.88	\$-454,181.65	\$3,821,210.38	\$3,367,028.73
403 PARK NONREVERTING CAPITAL	\$16,865.31	\$0.00	\$40,000.00	\$-23,134.69	\$0.00	\$-23,134.69
203 THOROUGHFARE (MOSTLY CONSTRUCTION)	\$228,159.65	\$0.00	\$138,762.03	\$89,397.62	\$0.00	\$89,397.62
402 THOROUGHFARE BOND (PROCEEDS)	\$186,643.76	\$0.00	\$91,905.85	\$94,737.91	\$11,616.66	\$106,354.57
<b>Total by Fund Type:</b>	<b>\$884,194.15</b>	<b>\$0.00</b>	<b>\$1,122,042.87</b>	<b>\$-237,848.72</b>	<b>\$3,852,848.77</b>	<b>\$3,615,000.05</b>

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>FUND TYPE: PENSION TRUST</b>						
703 POLICE PENSION	\$19,724.57	\$0.00	\$244,428.00	\$-224,703.43	\$0.00	\$-224,703.43
<b>Total by Fund Type:</b>	<b>\$19,724.57</b>	<b>\$0.00</b>	<b>\$244,428.00</b>	<b>\$-224,703.43</b>	<b>\$0.00</b>	<b>\$-224,703.43</b>
<b>FUND TYPE: AGENCY</b>						
269 CLEARING #2	\$0.00	\$0.00	\$1,734,218.28	\$-1,734,218.28	\$0.00	\$-1,734,218.28
720 CLEARING #3	\$-3,030.01	\$0.00	\$192,297.60	\$-195,327.61	\$0.00	\$-195,327.61
721 CLEARING #4	\$0.00	\$0.00	\$20,985.98	\$-20,985.98	\$0.00	\$-20,985.98
707 CLEARING #5	\$6.00	\$0.00	\$7,717.00	\$-7,711.00	\$0.00	\$-7,711.00
704 INSURANCE-OTHER	\$0.00	\$0.00	\$1,437,087.23	\$-1,437,087.23	\$0.00	\$-1,437,087.23
705 INSURANCE-OTHER #2	\$0.00	\$0.00	\$17,308.78	\$-17,308.78	\$0.00	\$-17,308.78
724 INSURANCE-OTHER #3	\$7,175.16	\$0.00	\$9,425.00	\$-2,249.84	\$0.00	\$-2,249.84
701 PAYROLL	\$65,031.00	\$0.00	\$5,953,692.19	\$-5,888,661.19	\$0.00	\$-5,888,661.19
725 TRUST AND AGENCY, OTHER	\$0.00	\$0.00	\$7,896.53	\$-7,896.53	\$7,897.67	\$1.14
<b>Total by Fund Type:</b>	<b>\$69,182.15</b>	<b>\$0.00</b>	<b>\$9,380,628.59</b>	<b>\$-9,311,446.44</b>	<b>\$7,897.67</b>	<b>\$-9,303,548.77</b>
<b>Subtotal All Funds:</b>	<b>\$3,918,756.59</b>	<b>\$0.00</b>	<b>\$36,996,896.54</b>	<b>\$-33,078,139.95</b>	<b>\$3,919,158.61</b>	<b>\$-29,158,981.34</b>

**Section II**

Less:

Investment Sales		\$0.00				
Investment Purchases			\$2,205,090.37			
Transfers In		\$0.00				
Transfers Out			\$385,138.14			
Net Receipts and Disbursements		\$0.00	\$34,406,668.03			

**CASH AND INVESTMENTS ON PART 4 ARE 7521114.86! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH TRANSFERS OUT! 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> <b>Section I</b>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>FUND TYPE: ENTERPRISE</b>						
625 STORM WATER UTILITY-OPERATING	\$119,964.02	\$710,914.17	\$698,912.49	\$131,965.70	\$0.00	\$131,965.70
626 STORM WATER UTILITY-OTHER #1	\$73,799.18	\$209,054.30	\$257,599.43	\$25,254.05	\$0.00	\$25,254.05
627 STORM WATER UTILITY-OTHER #2	\$211,488.72	\$0.00	\$176,862.69	\$34,626.03	\$0.00	\$34,626.03
607 WASTEWATER UTIL-BOND AND INTEREST	\$82,608.19	\$396,250.00	\$395,487.60	\$83,370.59	\$0.00	\$83,370.59
608 WASTEWATER UTILITY-DEBT RESERVE	\$459,184.92	\$0.00	\$0.00	\$459,184.92	\$0.00	\$459,184.92
606 WASTEWATER UTILITY-OPERATING	\$356,118.59	\$2,779,275.45	\$2,687,394.04	\$448,000.00	\$0.00	\$448,000.00
612 WASTEWATER UTILITY-OTHER #1	\$343,074.99	\$953,399.40	\$1,196,886.49	\$99,587.90	\$0.00	\$99,587.90
613 WASTEWATER UTILITY-OTHER #2	\$40,355.13	\$403,047.54	\$411,975.74	\$31,426.93	\$0.00	\$31,426.93
609 WASTEWATER UTILITY-OTHER #3	\$0.00	\$2,787,095.68	\$2,787,095.68	\$0.00	\$0.00	\$0.00
611 WASTEWATER UTILITY-OTHER #4	\$856,611.52	\$9,350.00	\$298,814.88	\$567,146.64	\$0.00	\$567,146.64
610 WASTEWATER UTILITY-OTHER #5	\$1,069,298.01	\$924,774.79	\$1,003,521.10	\$990,551.70	\$0.00	\$990,551.70
602 WATER UTILITY-BOND AND INTEREST	\$75,503.42	\$0.00	\$75,503.42	\$0.00	\$0.00	\$0.00
604 WATER UTILITY-CUSTOMER DEPOSIT	\$171,885.54	\$14,540.00	\$10,880.00	\$175,545.54	\$0.00	\$175,545.54
603 WATER UTILITY-DEBT RESERVE	\$878.65	\$0.00	\$878.65	\$0.00	\$0.00	\$0.00
601 WATER UTILITY-OPERATING	\$353,000.00	\$2,502,609.74	\$2,490,801.64	\$364,808.10	\$0.00	\$364,808.10
605 WATER UTILITY-OTHER #1	\$1,038,394.18	\$968,230.78	\$1,463,595.07	\$543,029.89	\$0.00	\$543,029.89
615 WATER UTILITY-OTHER #2	\$185,477.80	\$733,909.05	\$896,957.71	\$22,429.14	\$0.00	\$22,429.14
616 WATER UTILITY-OTHER #3	\$0.00	\$2,259,489.99	\$2,259,489.99	\$0.00	\$0.00	\$0.00
617 WATER UTILITY-OTHER #4	\$5,917.42	\$0.00	\$5,917.42	\$0.00	\$5,918.28	\$5,918.28
<b>Total by Fund Type:</b>	<b>\$5,443,560.28</b>	<b>\$15,651,940.89</b>	<b>\$17,118,574.04</b>	<b>\$3,976,927.13</b>	<b>\$5,918.28</b>	<b>\$3,982,845.41</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF DYER

ID: 45-3-730

**CASH UNITS ONLY**

COUNTY: LAKE COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$5,443,560.28</b>	<b>\$15,651,940.89</b>	<b>\$17,118,574.04</b>	<b>\$3,976,927.13</b>	<b>\$5,918.28</b>	<b>\$3,982,845.41</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$5,917.42			
Transfers In		\$6,312,358.04				
Transfers Out			\$6,312,358.04			
Net Receipts and Disbursements		\$9,339,582.85	\$10,800,298.58			

UNIT NAME: TOWN OF DYER

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund:	
<b>Total for:</b>	<b>\$0.00</b>
	<b>\$0.00</b>
<b>Total Receipts:</b>	<b>\$0.00</b>

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

ID: 45-3-730 PAGE: 1  
COUNTY: LAKE COUNTY  
UNIT NAME: TOWN OF DYER

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Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$323,935.59
	SUPPLIES		\$124,704.02
	OTHER SERVICES AND CHARGES		\$106,111.17
	EQUIPMENT AND CAPITAL IMPROVEMENTS		\$4,714.00
	<b>TOTAL</b>		<b>\$559,464.78</b>

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Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$142,044.24
	<b>TOTAL</b>		<b>\$142,044.24</b>

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Fund:	215 PARK NONREVERTING OPERATING		
	PERSONAL SERVICES		\$38,679.97
	SUPPLIES		\$127.95
	OTHER SERVICES AND CHARGES		\$1,126.30
	OTHER DISBURSEMENTS		\$107,385.48
	<b>TOTAL</b>		<b>\$147,319.70</b>

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Fund:	268 DONATIONS		
	OTHER DISBURSEMENTS		\$39,937.62
	<b>TOTAL</b>		<b>\$39,937.62</b>

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Fund:	630 ECONOMIC DEVELOPMENT OPERATING		
	PERSONAL SERVICES		\$20,544.41
	SUPPLIES		\$227.33
	OTHER SERVICES AND CHARGES		\$73,880.38
	TRANSFER OF FUNDS		\$70,906.97
	PURCHASE OF INVESTMENTS		\$35,000.00
	<b>TOTAL</b>		<b>\$200,559.09</b>

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Fund:	253 ANIMAL SHELTER		
	PERSONAL SERVICES		\$26,718.20
	SUPPLIES		\$3,656.56
	OTHER SERVICES AND CHARGES		\$6,526.99
	<b>TOTAL</b>		<b>\$36,901.75</b>

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Fund:	623 SANITATION		
	SUPPLIES		\$8,689.38
	OTHER SERVICES AND CHARGES		\$949,664.30
	<b>TOTAL</b>		<b>\$958,353.68</b>

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Fund:	210 FEDERAL GRANTS # 1		
	PERSONAL SERVICES		\$5,772.05
	CAPITAL OUTLAY		\$11,013.19
	TRANSFER OF FUNDS		\$5,360.23
	<b>TOTAL</b>		<b>\$22,145.47</b>

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Fund:	216 LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$13,053.20

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

ID: 45-3-730 PAGE: 2

COUNTY: LAKE COUNTY  
 UNIT NAME: TOWN OF DYER

	OTHER SERVICES AND CHARGES	\$11,937.08
	CAPITAL OUTLAY	\$8,702.34
<b>TOTAL</b>		<b>\$33,692.62</b>
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Fund: 716 RIVERBOAT		
	OTHER DISBURSEMENTS	\$368,000.00
<b>TOTAL</b>		<b>\$368,000.00</b>
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Fund: 204 PARKS AND RECREATION		
	PERSONAL SERVICES	\$226,641.59
	SUPPLIES	\$23,209.28
	OTHER SERVICES AND CHARGES	\$67,975.28
	OTHER DISBURSEMENTS	\$210,765.00
<b>TOTAL</b>		<b>\$528,591.15</b>
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Fund: 219 PARK DONATION		
	OTHER DISBURSEMENTS	\$6,479.46
<b>TOTAL</b>		<b>\$6,479.46</b>
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Fund: 632 DONATIONS #3		
	TRANSFER OF FUNDS	\$1,062.28
<b>TOTAL</b>		<b>\$1,062.28</b>
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Fund: 633 DONATIONS #4		
	PURCHASE OF INVESTMENTS	\$568.60
<b>TOTAL</b>		<b>\$568.60</b>
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Fund: 634 DONATIONS #5		
	OTHER DISBURSEMENTS	\$1,396.50
	PURCHASE OF INVESTMENTS	\$6,147.08
<b>TOTAL</b>		<b>\$7,543.58</b>
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Fund: 257 FEDERAL GRANTS # 3		
	TRANSFER OF FUNDS	\$20,577.53
<b>TOTAL</b>		<b>\$20,577.53</b>
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Fund: 258 FEDERAL GRANTS # 4		
	TRANSFER OF FUNDS	\$11,116.90
<b>TOTAL</b>		<b>\$11,116.90</b>
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Fund: 220 GIFT		
	OTHER DISBURSEMENTS	\$8,979.37
<b>TOTAL</b>		<b>\$8,979.37</b>
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Fund: 700 ESCROW		
	OTHER DISBURSEMENTS	\$130,629.00
<b>TOTAL</b>		<b>\$130,629.00</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2008

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COUNTY: LAKE COUNTY  
 UNIT NAME: TOWN OF DYER

Fund:	214 SEIZED ASSETS		
	SUPPLIES		\$2,179.60
	CAPITAL OUTLAY		\$9,599.73
	<b>TOTAL</b>		<b>\$11,779.33</b>
Fund:	209 OPERATION PULLOVER		
	PERSONAL SERVICES		\$10,379.99
	<b>TOTAL</b>		<b>\$10,379.99</b>
Fund:	450 MAJOR MOVES CONSTRUCTION		
	OTHER SERVICES AND CHARGES		\$343,323.13
	<b>TOTAL</b>		<b>\$343,323.13</b>
Fund:	221 POLICE DONATION		
	OTHER DISBURSEMENTS		\$3,963.20
	<b>TOTAL</b>		<b>\$3,963.20</b>
Fund:	723 PARKS AND RECREATION #2		
	OTHER DISBURSEMENTS		\$2,560.00
	<b>TOTAL</b>		<b>\$2,560.00</b>
Fund:	223 SPECIAL REVENUE - OTHER		
	OTHER SERVICES AND CHARGES		\$38,713.28
	<b>TOTAL</b>		<b>\$38,713.28</b>
Fund:	635 BOND AND INTEREST REDEMPTION		
	DEBT SERVICE-PRINCIPAL		\$202,986.51
	<b>TOTAL</b>		<b>\$202,986.51</b>
Fund:	631 REDEVELOPMENT BOND (SINKING)		
	DEBT SERVICE-PRINCIPAL		\$3,599,694.22
	TRANSFER OF FUNDS		\$215,250.00
	INTERFUND LOANS		\$4,360,000.00
	PURCHASE OF INVESTMENTS		\$2,155,478.16
	<b>TOTAL</b>		<b>\$10,330,422.38</b>
Fund:	307 LEASE RENTAL PAYMENT		
	TRANSFER OF FUNDS		\$10,864.23
	<b>TOTAL</b>		<b>\$10,864.23</b>
Fund:	205 PARK BOND (PAYMENTS)		
	DEBT SERVICE-PRINCIPAL		\$958,509.13
	<b>TOTAL</b>		<b>\$958,509.13</b>
Fund:	728 DEBT SERVICE - OTHER		
	DEBT SERVICE-PRINCIPAL		\$540,437.78
	OTHER DISBURSEMENTS		\$473,827.14

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 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2008

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COUNTY: LAKE COUNTY  
 UNIT NAME: TOWN OF DYER

<b>TOTAL</b>		<b>\$1,014,264.92</b>
Fund: 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
TRANSFER OF FUNDS		\$50,000.00
<b>TOTAL</b>		<b>\$50,000.00</b>
Fund: 435 CUMULATIVE CAPITAL DEVELOPMENT		
OTHER SERVICES AND CHARGES		\$78,366.00
CAPITAL OUTLAY		\$100,950.83
<b>TOTAL</b>		<b>\$179,316.83</b>
Fund: 403 PARK NONREVERTING CAPITAL		
OTHER DISBURSEMENTS		\$40,000.00
<b>TOTAL</b>		<b>\$40,000.00</b>
Fund: 203 THOROUGHFARE (MOSTLY CONSTRUCTION)		
OTHER DISBURSEMENTS		\$138,762.03
<b>TOTAL</b>		<b>\$138,762.03</b>
Fund: 218 PARK BOND (PROCEEDS)		
SUPPLIES		\$10,429.91
OTHER SERVICES AND CHARGES		\$486,833.97
CAPITAL OUTLAY		\$122,282.00
<b>TOTAL</b>		<b>\$619,545.88</b>
Fund: 402 THOROUGHFARE BOND (PROCEEDS)		
OTHER DISBURSEMENTS		\$91,905.85
<b>TOTAL</b>		<b>\$91,905.85</b>
Fund: 436 CUMULATIVE FIRE		
CAPITAL OUTLAY		\$2,512.28
<b>TOTAL</b>		<b>\$2,512.28</b>
Fund: 703 POLICE PENSION		
PERSONAL SERVICES		\$181,328.00
OTHER SERVICES AND CHARGES		\$100.00
OTHER DISBURSEMENTS		\$63,000.00
<b>TOTAL</b>		<b>\$244,428.00</b>
Fund: 701 PAYROLL		
AGENCY FUND DEDUCTIONS		\$5,953,692.19
<b>TOTAL</b>		<b>\$5,953,692.19</b>
Fund: 704 INSURANCE-OTHER		
OTHER DISBURSEMENTS		\$1,437,087.23
<b>TOTAL</b>		<b>\$1,437,087.23</b>
Fund: 705 INSURANCE-OTHER #2		

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PART 3A- DISBURSEMENTS  
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COUNTY: LAKE COUNTY

UNIT NAME: TOWN OF DYER

	OTHER DISBURSEMENTS	\$17,308.78
<b>TOTAL</b>		<b>\$17,308.78</b>
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Fund: 724 INSURANCE-OTHER #3		
	OTHER SERVICES AND CHARGES	\$9,425.00
<b>TOTAL</b>		<b>\$9,425.00</b>
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Fund: 725 TRUST AND AGENCY, OTHER		
	PURCHASE OF INVESTMENTS	\$7,896.53
<b>TOTAL</b>		<b>\$7,896.53</b>
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Fund: 269 CLEARING #2		
	AGENCY FUND DEDUCTIONS	\$1,734,218.28
<b>TOTAL</b>		<b>\$1,734,218.28</b>
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Fund: 720 CLEARING #3		
	OTHER DISBURSEMENTS	\$192,297.60
<b>TOTAL</b>		<b>\$192,297.60</b>
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Fund: 721 CLEARING #4		
	OTHER DISBURSEMENTS	\$20,985.98
<b>TOTAL</b>		<b>\$20,985.98</b>
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Fund: 707 CLEARING #5		
	OTHER DISBURSEMENTS	\$7,717.00
<b>TOTAL</b>		<b>\$7,717.00</b>
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<b>TOTAL DISBURSEMENTS:</b>		<b>\$26,898,832.38</b>

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 PART 3B- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-730 PAGE: 1

COUNTY: LAKE COUNTY  
 UNIT NAME: TOWN OF DYER

Fund:	101 GENERAL		
Dept:	CLERK		
	PERSONAL SERVICES		\$94,594.88
	SUPPLIES		\$4,633.90
	OTHER SERVICES AND CHARGES		\$21,054.45
<b>TOTAL</b>			<b>\$120,283.23</b>
Dept:	CITY COUNCIL/TOWN BOARD		
	PERSONAL SERVICES		\$212,031.51
	SUPPLIES		\$3,086.11
	OTHER SERVICES AND CHARGES		\$193,458.30
<b>TOTAL</b>			<b>\$408,575.92</b>
Dept:	BOARD OF ZONING APPEALS		
	PERSONAL SERVICES		\$4,401.80
	OTHER SERVICES AND CHARGES		\$600.00
<b>TOTAL</b>			<b>\$5,001.80</b>
Dept:	PLANNING COMMISSION		
	PERSONAL SERVICES		\$3,987.35
	OTHER SERVICES AND CHARGES		\$4,400.00
<b>TOTAL</b>			<b>\$8,387.35</b>
Dept:	GENERAL GOVERNMENT EXPENSE		
	OTHER DISBURSEMENTS		\$6,002,116.60
<b>TOTAL</b>			<b>\$6,002,116.60</b>
Dept:	CITY/TOWN HALL		
	PERSONAL SERVICES		\$449,671.08
	SUPPLIES		\$7,793.53
	OTHER SERVICES AND CHARGES		\$179,105.39
<b>TOTAL</b>			<b>\$636,570.00</b>
Dept:	COMMUNITY SERVICES DEPT		
	PERSONAL SERVICES		\$2,658.96
	SUPPLIES		\$101.43
	OTHER SERVICES AND CHARGES		\$68.90
<b>TOTAL</b>			<b>\$2,829.29</b>
Dept:	CODE ENFORCEMENT		
	PERSONAL SERVICES		\$14,470.62
	SUPPLIES		\$1,117.71
	OTHER SERVICES AND CHARGES		\$145.58
<b>TOTAL</b>			<b>\$15,733.91</b>
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$210,852.73
	SUPPLIES		\$147,514.49
	CAPITAL OUTLAY		\$248.00
<b>TOTAL</b>			<b>\$358,615.22</b>
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$2,282,258.90
	SUPPLIES		\$91,144.23

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PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

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COUNTY: LAKE COUNTY

UNIT NAME: TOWN OF DYER

	OTHER SERVICES AND CHARGES	\$166,547.71
<b>TOTAL</b>		<b>\$2,539,950.84</b>
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BY OBJECT FOR GENERAL		
PERSONAL SERVICES		\$3,274,927.83
SUPPLIES		\$255,391.40
OTHER SERVICES AND CHARGES		\$565,380.33
CAPITAL OUTLAY		\$248.00
OTHER DISBURSEMENTS		\$6,002,116.60
TRANSFER OF FUNDS		\$0.00
PURCHASE OF INVESTMENTS		\$0.00
<hr/>		
<b>TOTAL GENERAL</b>		<b>\$10,098,064.16</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>	
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601613000 MISC. SERVICE REVENUES	\$25,745.70	
	NO FUNCTION NEEDED	601610000 INTEREST EARNED	\$26,958.54	
	NO FUNCTION NEEDED	601920000 TRANSFER OF FUNDS-OTHER	\$2,445,338.17	
	NO FUNCTION NEEDED	601960000 REFUNDS-OTHER	\$4,567.33	
	<b>Fund Total:</b>			<b>\$2,502,609.74</b>
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604452000 GUARANTEED REVENUES	\$14,540.00	
	<b>Fund Total:</b>		<b>\$14,540.00</b>	
605 WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	605453000 CAPITAL CONTRIBUTIONS	\$66,865.00	
	NO FUNCTION NEEDED	605454000 CAPITAL CONTRIBUTIONS	\$7,963.18	
	NO FUNCTION NEEDED	605920000 TRANSFER OF FUNDS-OTHER	\$370,869.89	
	NO FUNCTION NEEDED	605940000 INTERFUND LOAN PROCEEDS	\$522,532.71	
	<b>Fund Total:</b>			<b>\$968,230.78</b>
615 WATER UTILITY-OTHER #2	NO FUNCTION NEEDED	615110000 GENERAL PROPERTY TAXES	\$537,454.48	
	NO FUNCTION NEEDED	615122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$26,470.95	
	NO FUNCTION NEEDED	615123000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,626.00	
	NO FUNCTION NEEDED	615940000 INTERFUND LOAN PROCEEDS	\$168,357.62	
	<b>Fund Total:</b>			<b>\$733,909.05</b>
616 WATER UTILITY-OTHER #3	NO FUNCTION NEEDED	616441000 METERED-RESIDENTIAL	\$2,039,838.78	
	NO FUNCTION NEEDED	616613000 MISC. SERVICE REVENUES	\$85.00	
	NO FUNCTION NEEDED	616401000 MISC. SERVICE REVENUES	\$1,606.30	
	NO FUNCTION NEEDED	616444000 PENALTIES	\$15,142.35	
	NO FUNCTION NEEDED	616450000 RECONNECT FEE	\$11,997.65	
	NO FUNCTION NEEDED	616447000 OTHER REVENUE	\$2,390.00	
	NO FUNCTION NEEDED	616448000 OTHER REVENUE	\$31,669.20	
	NO FUNCTION NEEDED	616449000 OTHER REVENUE	\$9,175.66	
	NO FUNCTION NEEDED	616443000 OTHER REVENUE	\$129,585.05	
	NO FUNCTION NEEDED	616446000 OTHER REVENUE	\$18,000.00	
	<b>Fund Total:</b>			<b>\$2,259,489.99</b>
	606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606610000 INTEREST EARNED	\$59,984.78
		NO FUNCTION NEEDED	606920000 TRANSFER OF FUNDS-OTHER	\$2,710,457.39
NO FUNCTION NEEDED		606960000 REFUNDS-OTHER	\$8,833.28	
<b>Fund Total:</b>			<b>\$2,779,275.45</b>	
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607920000 TRANSFER OF FUNDS-OTHER	\$396,250.00	
<b>Fund Total:</b>			<b>\$396,250.00</b>	
612 WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	612110000 GENERAL PROPERTY TAXES	\$735,772.49	

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
612 WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	612122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$38,948.83
	NO FUNCTION NEEDED	612123000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,808.62
	NO FUNCTION NEEDED	612940000 INTERFUND LOAN PROCEEDS	\$176,201.74
	NO FUNCTION NEEDED	612960000 REFUNDS-OTHER	\$667.72
	<b>Fund Total:</b>		<b>\$953,399.40</b>
613 WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	613110000 GENERAL PROPERTY TAXES	\$334,264.58
	NO FUNCTION NEEDED	613122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$22,727.58
	NO FUNCTION NEEDED	613123000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,055.38
	NO FUNCTION NEEDED	613940000 INTERFUND LOAN PROCEEDS	\$45,000.00
	<b>Fund Total:</b>		<b>\$403,047.54</b>
609 WASTEWATER UTILITY-OTHER #3	NO FUNCTION NEEDED	609441000 METERED-RESIDENTIAL	\$2,706,400.48
	NO FUNCTION NEEDED	609613000 MISC. SERVICE REVENUES	\$1,096.00
	NO FUNCTION NEEDED	609401000 MISC. SERVICE REVENUES	\$1,606.30
	NO FUNCTION NEEDED	609444000 PENALTIES	\$56,742.90
	NO FUNCTION NEEDED	609455000 SEWER CONNECTION FEES	\$21,250.00
	<b>Fund Total:</b>		<b>\$2,787,095.68</b>
611 WASTEWATER UTILITY-OTHER #4	NO FUNCTION NEEDED	611446000 OTHER REVENUE	\$9,350.00
	<b>Fund Total:</b>		<b>\$9,350.00</b>
610 WASTEWATER UTILITY-OTHER #5	NO FUNCTION NEEDED	610453000 CAPITAL CONTRIBUTIONS	\$48,590.00
	NO FUNCTION NEEDED	610920000 TRANSFER OF FUNDS-OTHER	\$180,388.29
	NO FUNCTION NEEDED	610940000 INTERFUND LOAN PROCEEDS	\$695,796.50
	<b>Fund Total:</b>		<b>\$924,774.79</b>
625 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	625441000 METERED-RESIDENTIAL	\$605,574.98
	NO FUNCTION NEEDED	625613000 MISC. SERVICE REVENUES	\$42.00
	NO FUNCTION NEEDED	625444000 PENALTIES	\$9,962.88
	NO FUNCTION NEEDED	625610000 INTEREST EARNED	\$8,462.26
	NO FUNCTION NEEDED	625960000 REFUNDS-OTHER	\$86,872.05
	<b>Fund Total:</b>		<b>\$710,914.17</b>
626 STORM WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	626920000 TRANSFER OF FUNDS-OTHER	\$209,054.30
	<b>Fund Total:</b>		<b>\$209,054.30</b>
<b>Total REVENUES:</b>			<b>\$15,651,940.89</b>

**EXPENDITURES**

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601007108 METER READING LABOR	\$10,208.78
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PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601007103 ACCOUNTING AND COLLECTION LABOR	\$39,334.35
	GENERAL CATEGORIES	601008103 ACCOUNTING AND COLLECTION LABOR	\$202,583.40
	GENERAL CATEGORIES	601001102 SUPERVISION AND LABOR	\$15,715.39
	GENERAL CATEGORIES	601001103 SALARIES AND WAGES-EMPLOYEES	\$30,602.54
	GENERAL CATEGORIES	601001104 SALARIES AND WAGES-EMPLOYEES	\$498,487.75
	GENERAL CATEGORIES	601008114 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$5,625.00
	GENERAL CATEGORIES	601008101 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$18,105.57
	GENERAL CATEGORIES	601008102 ADMINISTRATIVE AND GENERAL SALARIES	\$24,909.40
	GENERAL CATEGORIES	601008126 EMPLOYEE PENSIONS AND BENEFITS	\$176,694.87
	GENERAL CATEGORIES	601007122 EMPLOYEE PENSIONS AND BENEFITS	\$2,892.78
	GENERAL CATEGORIES	601007123 EMPLOYEE PENSIONS AND BENEFITS	\$2,854.94
	GENERAL CATEGORIES	601007124 EMPLOYEE PENSIONS AND BENEFITS	\$667.84
	GENERAL CATEGORIES	601001122 EMPLOYEE PENSIONS AND BENEFITS	\$34,555.07
	GENERAL CATEGORIES	601001123 EMPLOYEE PENSIONS AND BENEFITS	\$33,459.02
	GENERAL CATEGORIES	601001124 EMPLOYEE PENSIONS AND BENEFITS	\$7,824.85
	GENERAL CATEGORIES	601008122 EMPLOYEE PENSIONS AND BENEFITS	\$17,339.52
	GENERAL CATEGORIES	601008123 EMPLOYEE PENSIONS AND BENEFITS	\$14,537.67
	GENERAL CATEGORIES	601008124 EMPLOYEE PENSIONS AND BENEFITS	\$3,442.46
	GENERAL CATEGORIES	601008125 EMPLOYEE PENSIONS AND BENEFITS	\$3,143.37
	GENERAL CATEGORIES	601001214 OFFICE SUPPLIES	\$1,637.54
	GENERAL CATEGORIES	601007322 OFFICE SUPPLIES	\$8,333.04
	GENERAL CATEGORIES	601008214 OFFICE SUPPLIES	\$2,182.18
	GENERAL CATEGORIES	601008322 OFFICE SUPPLIES	\$3,832.67
	GENERAL CATEGORIES	601001357 PURCHASED WATER	\$167,366.58
	GENERAL CATEGORIES	601001356 PURCHASED WATER	\$267,958.00
	GENERAL CATEGORIES	601001353 PURCHASED WATER	\$277.72
	GENERAL CATEGORIES	601001354 PURCHASED WASTEWATER TREATMENT	\$206.35
	GENERAL CATEGORIES	601002231 PLANT REPAIRS	\$9,002.01
	GENERAL CATEGORIES	601001355 PURCHASED POWER	\$38,885.96
	GENERAL CATEGORIES	601001351 PURCHASED POWER	\$4,335.95
	GENERAL CATEGORIES	601008351 PURCHASED POWER	\$2,296.99
	GENERAL CATEGORIES	601001132 MATERIALS AND SUPPLIES	\$3,399.48
	GENERAL CATEGORIES	601001215 MATERIALS AND SUPPLIES	\$11,336.96
	GENERAL CATEGORIES	601002223 MATERIALS AND SUPPLIES	\$1,938.75
	GENERAL CATEGORIES	601002224 MATERIALS AND SUPPLIES	\$3,567.35
	GENERAL CATEGORIES	601002225 MATERIALS AND SUPPLIES	\$8,341.48
	GENERAL CATEGORIES	601008215 MATERIALS AND SUPPLIES	\$3,179.39
	GENERAL CATEGORIES	601001352 PURCHASED GAS	\$1,990.43

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601008352 PURCHASED GAS	\$1,307.11
	GENERAL CATEGORIES	601002234 REPAIRS	\$25,509.61
	GENERAL CATEGORIES	601002245 REPAIRS	\$27,522.87
	GENERAL CATEGORIES	601008312 CONTRACTUAL	\$68,890.11
		SERVICES-ENGINEERING	
	GENERAL CATEGORIES	601008314 CONTRACTUAL	\$13,635.48
		SERVICES-ACCOUNTING	
	GENERAL CATEGORIES	601008311 CONTRACTUAL SERVICES-LEGAL	\$4,600.00
	GENERAL CATEGORIES	601007398 CONTRACTUAL SERVICES-BILLING	\$1,288.93
	GENERAL CATEGORIES	601007315 CONTRACTUAL SERVICES-BILLING	\$2,800.00
	GENERAL CATEGORIES	601008315 CONTRACTUAL	\$29,030.00
		SERVICES-PROFESSIONAL	
	GENERAL CATEGORIES	601001324 CONTRACTUAL SERVICES-OTHER	\$2,720.46
	GENERAL CATEGORIES	601001325 CONTRACTUAL SERVICES-OTHER	\$9,817.40
	GENERAL CATEGORIES	601007324 CONTRACTUAL SERVICES-OTHER	\$547.18
	GENERAL CATEGORIES	601008324 CONTRACTUAL SERVICES-OTHER	\$5,382.00
	GENERAL CATEGORIES	601001221 TRANSPORTATION EXPENSE	\$22,436.87
	GENERAL CATEGORIES	601008342 INSURANCE-GENERAL LIABILITY	\$54,481.97
	GENERAL CATEGORIES	601008343 INSURANCE-WORKMANS COMP	\$12,664.45
	GENERAL CATEGORIES	601008341 INSURANCE-OTHER	\$200.00
	GENERAL CATEGORIES	601001372 RENTAL OF BULDING/REAL PROPERTY	\$639.82
	GENERAL CATEGORIES	601008372 RENTAL OF BULDING/REAL PROPERTY	\$16,698.21
	GENERAL CATEGORIES	601008385 RENTAL OF EQUIPMENT	\$4,124.98
	GENERAL CATEGORIES	601008386 TAXES	\$128,575.59
	GENERAL CATEGORIES	601008387 TAXES	\$34,500.29
	GENERAL CATEGORIES	601008388 PAYMENT IN LIEU OF TAXES	\$280,336.00
	GENERAL CATEGORIES	601001395 MISCELLANEOUS	\$30,996.11
	GENERAL CATEGORIES	601001323 MISCELLANEOUS	\$1,074.08
	GENERAL CATEGORIES	601001393 MISCELLANEOUS	\$190.00
	GENERAL CATEGORIES	601002395 MISCELLANEOUS	\$1,424.92
	GENERAL CATEGORIES	601007395 MISCELLANEOUS	\$31.00
	GENERAL CATEGORIES	601008395 MISCELLANEOUS	\$18,453.21
	GENERAL CATEGORIES	601008331 MISCELLANEOUS	\$192.66
	GENERAL CATEGORIES	601008323 MISCELLANEOUS	\$1,551.68
	GENERAL CATEGORIES	601008393 MISCELLANEOUS	\$884.00
	GENERAL CATEGORIES	601001391 MISCELLANEOUS	\$165.00
	GENERAL CATEGORIES	601008391 MISCELLANEOUS	\$1,211.50
			<b>\$2,486,936.89</b>
	NO FUNCTION NEEDED	601008459 REFUNDS	\$3,864.75
			<b>\$3,864.75</b>
			<b>\$2,490,801.64</b>
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602900520 TRANSFER OF FUNDS-OTHER	\$75,503.42

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

Expense Category Total: \$75,503.42

Fund Total: \$75,503.42

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604001228 GUARANTEED DEPOSIT REFUNDS	\$10,880.00
Expense Category Total:			\$10,880.00
Fund Total:			\$10,880.00
605 WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	605900520 TRANSFER OF FUNDS-OTHER	\$480,336.00
	NO FUNCTION NEEDED	605900453 INTERFUND LOANS	\$877,667.61
	NO FUNCTION NEEDED	605001362 EQUIPMENT	\$99,486.78
	NO FUNCTION NEEDED	605001310 CAPITAL OUTLAY-OTHER	\$6,104.68
Expense Category Total:			\$1,463,595.07
Fund Total:			\$1,463,595.07
615 WATER UTILITY-OTHER #2	NO FUNCTION NEEDED	615001382 BONDS RETIRED (PRINCIPAL ONLY)	\$310,000.00
	NO FUNCTION NEEDED	615900453 INTERFUND LOANS	\$522,532.71
	NO FUNCTION NEEDED	615001383 INTEREST PAID ON BONDS AND LOANS	\$64,425.00
Expense Category Total:			\$896,957.71
Fund Total:			\$896,957.71
616 WATER UTILITY-OTHER #3	NO FUNCTION NEEDED	616900522 TRANSFER OF FUNDS-OTHER	\$1,965,002.17
	NO FUNCTION NEEDED	616900523 TRANSFER OF FUNDS-OTHER	\$294,487.82
Expense Category Total:			\$2,259,489.99
Fund Total:			\$2,259,489.99
617 WATER UTILITY-OTHER #4	NO FUNCTION NEEDED	617900454 PURCHASE OF INVESTMENTS	\$5,917.42
Expense Category Total:			\$5,917.42
Fund Total:			\$5,917.42
603 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	603900520 TRANSFER OF FUNDS-OTHER	\$878.65
Expense Category Total:			\$878.65
Fund Total:			\$878.65
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606007108 METER READING LABOR	\$10,447.75
	GENERAL CATEGORIES	606007103 ACCOUNTING AND COLLECTION LABOR	\$36,242.12
	GENERAL CATEGORIES	606008103 ACCOUNTING AND COLLECTION LABOR	\$200,800.33
	GENERAL CATEGORIES	606005102 SUPERVISION AND LABOR	\$28,749.16
	GENERAL CATEGORIES	606001103 SALARIES AND WAGES-EMPLOYEES	\$29,209.34
	GENERAL CATEGORIES	606001104 SALARIES AND WAGES-EMPLOYEES	\$486,194.62
	GENERAL CATEGORIES	606005104 SALARIES AND WAGES-EMPLOYEES	\$373,315.53
	GENERAL CATEGORIES	606008101 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$17,938.90

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606008102 ADMINISTRATIVE AND GENERAL SALARIES	\$19,615.38
	GENERAL CATEGORIES	606001122 EMPLOYEE PENSIONS AND BENEFITS	\$39,655.77
	GENERAL CATEGORIES	606001123 EMPLOYEE PENSIONS AND BENEFITS	\$31,237.84
	GENERAL CATEGORIES	606001124 EMPLOYEE PENSIONS AND BENEFITS	\$7,504.16
	GENERAL CATEGORIES	606005122 EMPLOYEE PENSIONS AND BENEFITS	\$26,083.01
	GENERAL CATEGORIES	606005123 EMPLOYEE PENSIONS AND BENEFITS	\$24,425.37
	GENERAL CATEGORIES	606005124 EMPLOYEE PENSIONS AND BENEFITS	\$5,513.96
	GENERAL CATEGORIES	606007122 EMPLOYEE PENSIONS AND BENEFITS	\$2,117.65
	GENERAL CATEGORIES	606007123 EMPLOYEE PENSIONS AND BENEFITS	\$2,767.24
	GENERAL CATEGORIES	606007124 EMPLOYEE PENSIONS AND BENEFITS	\$627.04
	GENERAL CATEGORIES	606008122 EMPLOYEE PENSIONS AND BENEFITS	\$19,778.07
	GENERAL CATEGORIES	606008123 EMPLOYEE PENSIONS AND BENEFITS	\$14,402.33
	GENERAL CATEGORIES	606008124 EMPLOYEE PENSIONS AND BENEFITS	\$3,346.04
	GENERAL CATEGORIES	606008125 EMPLOYEE PENSIONS AND BENEFITS	\$4,587.78
	GENERAL CATEGORIES	606008126 EMPLOYEE PENSIONS AND BENEFITS	\$257,776.79
	GENERAL CATEGORIES	606001214 OFFICE SUPPLIES	\$2,121.99
	GENERAL CATEGORIES	606005214 OFFICE SUPPLIES	\$729.36
	GENERAL CATEGORIES	606005322 OFFICE SUPPLIES	\$207.11
	GENERAL CATEGORIES	606007322 OFFICE SUPPLIES	\$8,679.99
	GENERAL CATEGORIES	606008214 OFFICE SUPPLIES	\$2,895.36
	GENERAL CATEGORIES	606008322 OFFICE SUPPLIES	\$3,832.67
	GENERAL CATEGORIES	606001353 PURCHASED WATER	\$129.75
	GENERAL CATEGORIES	606005353 PURCHASED WATER	\$1,759.33
	GENERAL CATEGORIES	606001354 PURCHASED WASTEWATER TREATMENT	\$176.56
	GENERAL CATEGORIES	606005354 PURCHASED WASTEWATER TREATMENT	\$136.80
	GENERAL CATEGORIES	606002231 PLANT REPAIRS	\$2,759.26
	GENERAL CATEGORIES	606006231 PLANT REPAIRS	\$6,351.49
	GENERAL CATEGORIES	606008231 PLANT REPAIRS	\$811.09
	GENERAL CATEGORIES	606005326 SLUDGE REMOVAL EXPENSE	\$51,416.93
	GENERAL CATEGORIES	606001355 PURCHASED POWER	\$15,657.32
	GENERAL CATEGORIES	606001351 PURCHASED POWER	\$447.76
	GENERAL CATEGORIES	606005355 PURCHASED POWER	\$180,852.75
	GENERAL CATEGORIES	606008351 PURCHASED POWER	\$5,594.11
	GENERAL CATEGORIES	606005327 CHEMICALS	\$42,820.15
	GENERAL CATEGORIES	606001215 MATERIALS AND SUPPLIES	\$9,914.72
	GENERAL CATEGORIES	606001132 MATERIALS AND SUPPLIES	\$2,186.72
	GENERAL CATEGORIES	606002223 MATERIALS AND SUPPLIES	\$2,337.50
	GENERAL CATEGORIES	606002224 MATERIALS AND SUPPLIES	\$5,824.86
	GENERAL CATEGORIES	606002225 MATERIALS AND SUPPLIES	\$7,348.39
	GENERAL CATEGORIES	606005215 MATERIALS AND SUPPLIES	\$23,275.30

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606005132 MATERIALS AND SUPPLIES	\$885.64
	GENERAL CATEGORIES	606006224 MATERIALS AND SUPPLIES	\$1,236.93
	GENERAL CATEGORIES	606006225 MATERIALS AND SUPPLIES	\$1,985.49
	GENERAL CATEGORIES	606008215 MATERIALS AND SUPPLIES	\$1,779.10
	GENERAL CATEGORIES	606001352 PURCHASED GAS	\$9,735.16
	GENERAL CATEGORIES	606005352 PURCHASED GAS	\$30,977.25
	GENERAL CATEGORIES	606008352 PURCHASED GAS	\$1,904.24
	GENERAL CATEGORIES	606002233 REPAIRS	\$18,225.10
	GENERAL CATEGORIES	606002232 REPAIRS	\$4,058.47
	GENERAL CATEGORIES	606002245 REPAIRS	\$6,020.08
	GENERAL CATEGORIES	606006245 REPAIRS	\$162,764.82
	GENERAL CATEGORIES	606008314 CONTRACTUAL	\$14,403.48
		SERVICES-ACCOUNTING	
	GENERAL CATEGORIES	606007398 CONTRACTUAL SERVICES-BILLING	\$1,284.78
	GENERAL CATEGORIES	606007315 CONTRACTUAL SERVICES-BILLING	\$2,695.00
	GENERAL CATEGORIES	606008315 CONTRACTUAL	\$29,645.00
		SERVICES-PROFESSIONAL	
	GENERAL CATEGORIES	606001324 CONTRACTUAL SERVICES-OTHER	\$1,393.67
	GENERAL CATEGORIES	606005324 CONTRACTUAL SERVICES-OTHER	\$1,762.86
	GENERAL CATEGORIES	606005325 CONTRACTUAL SERVICES-OTHER	\$660.00
	GENERAL CATEGORIES	606008324 CONTRACTUAL SERVICES-OTHER	\$5,721.67
	GENERAL CATEGORIES	606001221 TRANSPORTATION EXPENSE	\$23,501.17
	GENERAL CATEGORIES	606005221 TRANSPORTATION EXPENSE	\$16,968.06
	GENERAL CATEGORIES	606008342 INSURANCE-GENERAL LIABILITY	\$92,136.21
	GENERAL CATEGORIES	606008343 INSURANCE-WORKMANS COMP	\$17,330.30
	GENERAL CATEGORIES	606008372 RENTAL OF BULDING/REAL PROPERTY	\$17,106.73
	GENERAL CATEGORIES	606001372 RENTAL OF BULDING/REAL PROPERTY	\$2,136.81
	GENERAL CATEGORIES	606005372 RENTAL OF EQUIPMENT	\$2,838.00
	GENERAL CATEGORIES	606008385 RENTAL OF EQUIPMENT	\$3,504.92
	GENERAL CATEGORIES	606008388 PAYMENT IN LIEU OF TAXES	\$135,025.00
	GENERAL CATEGORIES	606001395 MISCELLANEOUS	\$10,023.21
	GENERAL CATEGORIES	606001323 MISCELLANEOUS	\$567.30
	GENERAL CATEGORIES	606001393 MISCELLANEOUS	\$422.00
	GENERAL CATEGORIES	606001391 MISCELLANEOUS	\$133.00
	GENERAL CATEGORIES	606002395 MISCELLANEOUS	\$1,530.95
	GENERAL CATEGORIES	606005395 MISCELLANEOUS	\$25,669.83
	GENERAL CATEGORIES	606005393 MISCELLANEOUS	\$495.00
	GENERAL CATEGORIES	606008331 MISCELLANEOUS	\$25.64
	GENERAL CATEGORIES	606008323 MISCELLANEOUS	\$1,218.58
	GENERAL CATEGORIES	606008393 MISCELLANEOUS	\$660.00
	GENERAL CATEGORIES	606008391 MISCELLANEOUS	\$882.00
	GENERAL CATEGORIES	606008395 MISCELLANEOUS	\$17,154.58
	<b>Expense Category Total:</b>		<b>\$2,687,071.48</b>

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606008459 REFUNDS	\$322.56
	<b>Expense Category Total:</b>		<b>\$322.56</b>
	<b>Fund Total:</b>		<b>\$2,687,394.04</b>
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607001382 BONDS RETIRED (PRINCIPAL ONLY)	\$325,000.00
	NO FUNCTION NEEDED	607001383 INTEREST PAID ON BONDS AND LOANS	\$70,487.60
	<b>Expense Category Total:</b>		<b>\$395,487.60</b>
	<b>Fund Total:</b>		<b>\$395,487.60</b>
612 WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	612001382 BONDS RETIRED (PRINCIPAL ONLY)	\$430,000.00
	NO FUNCTION NEEDED	612900453 INTERFUND LOANS	\$655,796.50
	NO FUNCTION NEEDED	612001383 INTEREST PAID ON BONDS AND LOANS	\$109,889.99
	NO FUNCTION NEEDED	612001384 OTHER DISBURSEMENTS	\$1,200.00
	<b>Expense Category Total:</b>		<b>\$1,196,886.49</b>
	<b>Fund Total:</b>		<b>\$1,196,886.49</b>
613 WASTEWATER UTILITY-OTHER #2	GENERAL CATEGORIES	613001102 SUPERVISION AND LABOR	\$50,697.24
	GENERAL CATEGORIES	613001104 SALARIES AND WAGES-EMPLOYEES	\$83,491.73
	GENERAL CATEGORIES	613001110 SALARIES AND WAGES-EMPLOYEES	\$4,875.08
	GENERAL CATEGORIES	613001111 SALARIES AND WAGES-EMPLOYEES	\$7,087.63
	GENERAL CATEGORIES	613008114 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,620.00
	GENERAL CATEGORIES	613008101 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$14,519.04
	GENERAL CATEGORIES	613008102 ADMINISTRATIVE AND GENERAL SALARIES	\$19,615.38
	GENERAL CATEGORIES	613008110 ADMINISTRATIVE AND GENERAL SALARIES	\$875.01
	GENERAL CATEGORIES	613001122 EMPLOYEE PENSIONS AND BENEFITS	\$11,206.67
	GENERAL CATEGORIES	613001123 EMPLOYEE PENSIONS AND BENEFITS	\$8,622.83
	GENERAL CATEGORIES	613001124 EMPLOYEE PENSIONS AND BENEFITS	\$2,017.04
	GENERAL CATEGORIES	613008122 EMPLOYEE PENSIONS AND BENEFITS	\$3,054.41
	GENERAL CATEGORIES	613008123 EMPLOYEE PENSIONS AND BENEFITS	\$2,624.22
	GENERAL CATEGORIES	613008124 EMPLOYEE PENSIONS AND BENEFITS	\$613.74
	GENERAL CATEGORIES	613008125 EMPLOYEE PENSIONS AND BENEFITS	\$357.00
	GENERAL CATEGORIES	613008126 EMPLOYEE PENSIONS AND BENEFITS	\$43,570.89
	GENERAL CATEGORIES	613008314 PURCHASED WATER	\$2,250.00
	GENERAL CATEGORIES	613008312 CONTRACTUAL SERVICES-ENGINEERING	\$103,973.62
	GENERAL CATEGORIES	613008311 CONTRACTUAL SERVICES-LEGAL	\$8,132.00
	GENERAL CATEGORIES	613008341 INSURANCE-OTHER	\$105.00
	GENERAL CATEGORIES	613008395 MISCELLANEOUS	\$600.00
	GENERAL CATEGORIES	613008331 MISCELLANEOUS	\$67.21

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

Expense Category Total:

\$371,975.74

Fund Name	Expense Category	Account Title	Amount
613 WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	613900453 INTERFUND LOANS	\$40,000.00
Expense Category Total:			\$40,000.00
Fund Total:			\$411,975.74
609 WASTEWATER UTILITY-OTHER #3	NO FUNCTION NEEDED	609900521 TRANSFERS PER BOND ORDINANCE	\$396,250.00
	NO FUNCTION NEEDED	609900522 TRANSFERS PER BOND ORDINANCE	\$2,210,457.39
	NO FUNCTION NEEDED	609900523 TRANSFERS PER BOND ORDINANCE	\$180,388.29
Expense Category Total:			\$2,787,095.68
Fund Total:			\$2,787,095.68
611 WASTEWATER UTILITY-OTHER #4	NO FUNCTION NEEDED	611900453 INTERFUND LOANS	\$298,814.88
Expense Category Total:			\$298,814.88
Fund Total:			\$298,814.88
610 WASTEWATER UTILITY-OTHER #5	NO FUNCTION NEEDED	610900520 TRANSFER OF FUNDS-OTHER	\$500,000.00
	NO FUNCTION NEEDED	610900453 INTERFUND LOANS	\$221,201.74
	NO FUNCTION NEEDED	610001362 EQUIPMENT	\$196,359.36
	NO FUNCTION NEEDED	610001231 CAPITAL OUTLAY-OTHER	\$3,300.00
	NO FUNCTION NEEDED	610001361 WATER/SEWER LINE CONSTRUCTION	\$82,660.00
Expense Category Total:			\$1,003,521.10
Fund Total:			\$1,003,521.10
625 STORM WATER UTILITY-OPERATING	GENERAL CATEGORIES	625007103 ACCOUNTING AND COLLECTION LABOR	\$6,046.92
	GENERAL CATEGORIES	625008103 ACCOUNTING AND COLLECTION LABOR	\$8,505.80
	GENERAL CATEGORIES	625008111 ACCOUNTING AND COLLECTION LABOR	\$244.63
	GENERAL CATEGORIES	625001104 SALARIES AND WAGES-EMPLOYEES	\$38,677.05
	GENERAL CATEGORIES	625008114 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$3,169.00
	GENERAL CATEGORIES	625008102 ADMINISTRATIVE AND GENERAL SALARIES	\$23,014.80
	GENERAL CATEGORIES	625008110 ADMINISTRATIVE AND GENERAL SALARIES	\$83.34
	GENERAL CATEGORIES	625008104 ADMINISTRATIVE AND GENERAL SALARIES	\$62,983.71
	GENERAL CATEGORIES	625001122 EMPLOYEE PENSIONS AND BENEFITS	\$2,714.13
	GENERAL CATEGORIES	625001123 EMPLOYEE PENSIONS AND BENEFITS	\$2,364.10
	GENERAL CATEGORIES	625001124 EMPLOYEE PENSIONS AND BENEFITS	\$552.36
	GENERAL CATEGORIES	625007122 EMPLOYEE PENSIONS AND BENEFITS	\$399.96
	GENERAL CATEGORIES	625007123 EMPLOYEE PENSIONS AND BENEFITS	\$351.72

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

Fund Name	Expense Category	Account Title	Amount
625 STORM WATER UTILITY-OPERATING	GENERAL CATEGORIES	625007124 EMPLOYEE PENSIONS AND BENEFITS	\$82.28
	GENERAL CATEGORIES	625008122 EMPLOYEE PENSIONS AND BENEFITS	\$5,929.38
	GENERAL CATEGORIES	625008123 EMPLOYEE PENSIONS AND BENEFITS	\$5,980.85
	GENERAL CATEGORIES	625008124 EMPLOYEE PENSIONS AND BENEFITS	\$1,398.65
	GENERAL CATEGORIES	625008125 EMPLOYEE PENSIONS AND BENEFITS	\$365.70
	GENERAL CATEGORIES	625001214 OFFICE SUPPLIES	\$174.29
	GENERAL CATEGORIES	625007322 OFFICE SUPPLIES	\$8,265.74
	GENERAL CATEGORIES	625008214 OFFICE SUPPLIES	\$9,229.71
	GENERAL CATEGORIES	625001353 PURCHASED WATER	\$25.95
	GENERAL CATEGORIES	625008353 PURCHASED WATER	\$89.87
	GENERAL CATEGORIES	625001354 PURCHASED WASTEWATER TREATMENT	\$43.19
	GENERAL CATEGORIES	625008354 PURCHASED WASTEWATER TREATMENT	\$210.62
	GENERAL CATEGORIES	625001351 PURCHASED POWER	\$15,369.93
	GENERAL CATEGORIES	625008351 PURCHASED POWER	\$3,266.47
	GENERAL CATEGORIES	625001235 CHEMICALS	\$15,239.09
	GENERAL CATEGORIES	625001215 MATERIALS AND SUPPLIES	\$5,563.76
	GENERAL CATEGORIES	625001132 MATERIALS AND SUPPLIES	\$5,565.34
	GENERAL CATEGORIES	625002224 MATERIALS AND SUPPLIES	\$1,898.68
	GENERAL CATEGORIES	625002225 MATERIALS AND SUPPLIES	\$3,571.43
	GENERAL CATEGORIES	625008215 MATERIALS AND SUPPLIES	\$2,723.91
	GENERAL CATEGORIES	625001352 PURCHASED GAS	\$1,646.23
	GENERAL CATEGORIES	625008352 PURCHASED GAS	\$1,463.79
	GENERAL CATEGORIES	625002232 REPAIRS	\$10,998.66
	GENERAL CATEGORIES	625002245 REPAIRS	\$35,520.11
	GENERAL CATEGORIES	625002233 REPAIRS	\$253.54
	GENERAL CATEGORIES	625008312 CONTRACTUAL SERVICES-ENGINEERING	\$64,440.25
	GENERAL CATEGORIES	625008314 CONTRACTUAL SERVICES-ACCOUNTING	\$12,126.49
	GENERAL CATEGORIES	625007398 CONTRACTUAL SERVICES-BILLING	\$1,288.00
	GENERAL CATEGORIES	625007315 CONTRACTUAL SERVICES-BILLING	\$2,569.90
	GENERAL CATEGORIES	625008315 CONTRACTUAL SERVICES-PROFESSIONAL	\$29,315.00
	GENERAL CATEGORIES	625008316 CONTRACTUAL SERVICES-PROFESSIONAL	\$9,964.70
	GENERAL CATEGORIES	625001324 CONTRACTUAL SERVICES-OTHER	\$946.80
	GENERAL CATEGORIES	625001325 CONTRACTUAL SERVICES-OTHER	\$651.60
	GENERAL CATEGORIES	625008324 CONTRACTUAL SERVICES-OTHER	\$2,697.46
	GENERAL CATEGORIES	625001221 TRANSPORTATION EXPENSE	\$18,002.49
	GENERAL CATEGORIES	625008342 INSURANCE-GENERAL LIABILITY	\$4,865.78
	GENERAL CATEGORIES	625008341 INSURANCE-OTHER	\$300.00
	GENERAL CATEGORIES	625008372 RENTAL OF BULDING/REAL PROPERTY	\$16,414.00

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
625 STORM WATER UTILITY-OPERATING	GENERAL CATEGORIES	625001372 RENTAL OF EQUIPMENT	\$1,121.86
	GENERAL CATEGORIES	625001323 MISCELLANEOUS	\$2,123.56
	GENERAL CATEGORIES	625001393 MISCELLANEOUS	\$620.00
	GENERAL CATEGORIES	625001395 MISCELLANEOUS	\$26,153.65
	GENERAL CATEGORIES	625002395 MISCELLANEOUS	\$1,844.00
	GENERAL CATEGORIES	625008323 MISCELLANEOUS	\$4,312.96
	GENERAL CATEGORIES	625008393 MISCELLANEOUS	\$1,849.00
	GENERAL CATEGORIES	625008391 MISCELLANEOUS	\$1,342.00
	GENERAL CATEGORIES	625008395 MISCELLANEOUS	\$1,707.74
	GENERAL CATEGORIES	625008331 MISCELLANEOUS	\$16.26
<b>Expense Category Total:</b>			<b>\$488,658.19</b>
625 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	625900520 TRANSFER OF FUNDS-OTHER	\$209,054.30
	NO FUNCTION NEEDED	625008459 REFUNDS	\$1,200.00
<b>Expense Category Total:</b>			<b>\$210,254.30</b>
<b>Fund Total:</b>			<b>\$698,912.49</b>
626 STORM WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	626001362 EQUIPMENT	\$148,936.23
	NO FUNCTION NEEDED	626001313 CONSTRUCTION	\$95,399.70
	NO FUNCTION NEEDED	626001314 CONSTRUCTION	\$1,001.00
	NO FUNCTION NEEDED	626001360 WATER/SEWER LINE REPAIRS	\$12,262.50
<b>Expense Category Total:</b>			<b>\$257,599.43</b>
<b>Fund Total:</b>			<b>\$257,599.43</b>
627 STORM WATER UTILITY-OTHER #2	GENERAL CATEGORIES	627001313 CONTRACTUAL SERVICES-ENGINEERING	\$88,515.38
			<b>\$88,515.38</b>
<b>Expense Category Total:</b>			<b>\$88,515.38</b>
627 STORM WATER UTILITY-OTHER #2	NO FUNCTION NEEDED	627001382 INTEREST PAID ON BONDS AND LOANS	\$14,960.00
	NO FUNCTION NEEDED	627001459 REFUNDS	\$73,387.31
<b>Expense Category Total:</b>			<b>\$88,347.31</b>
<b>Fund Total:</b>			<b>\$176,862.69</b>
<b>Total EXPENDITURES:</b>			<b>\$17,118,574.04</b>

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

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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>
	101 GENERAL	FIRST NATIONAL BANK - MUN	XXXX	\$0.00		0.00	\$2,845,334.39
	101 GENERAL	FIRST MIDWEST BANK - CCI	XXXX	\$0.00		0.00	\$575,128.64
	101 GENERAL	FIRST MIDWEST BANK - RDC	XXXX	\$0.00		0.00	\$181,493.22
	601 WATER UTILITY-OPERATING	FIRST NATIONAL BANK - WAT	XXXX	\$0.00		0.00	\$1,105,812.67
	606 WASTEWATER UTILITY-OPERATING	FIRST NATIONAL BANK - WAS	XXXX	\$0.00		0.00	\$2,679,268.68
	625 STORM WATER UTILITY-OPERATING	FIRST NATIONAL BANK - STO	XXXX	\$0.00		0.00	\$191,845.78
<b>Total CASH:</b>							<b>\$7,578,883.38</b>

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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>
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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>
	630 ECONOMIC DEVELOPMENT OPERATING	RDC SPECIAL GENERAL		\$0.00		0.00	\$36,610.34
<b>Total by Fund:</b>							<b>\$36,610.34</b>
	633 DONATIONS #4	RDC CIRCUS PROGRAM		\$0.00		0.00	\$568.87
<b>Total by Fund:</b>							<b>\$568.87</b>
	634 DONATIONS #5	RDC CLOCK TOWER PROJECT		\$0.00		0.00	\$15,213.55
<b>Total by Fund:</b>							<b>\$15,213.55</b>
	214 SEIZED ASSETS	ASSET SEIZURE		\$0.00		0.00	\$5,967.99
<b>Total by Fund:</b>							<b>\$5,967.99</b>
	631 REDEVELOPMENT BOND (SINKING)	RDC TIF ALLOCATION		\$0.00		0.00	\$51.42
<b>Total by Fund:</b>							<b>\$51.42</b>
	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	CUMULATIVE CAPITAL IMPROV		\$0.00		0.00	\$20,021.73
<b>Total by Fund:</b>							<b>\$20,021.73</b>

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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>
	218 PARK BOND (PROCEEDS)	PARK BONDS OF 2006		\$0.00		0.00	\$3,821,210.38
<b>Total by Fund:</b>							<b>\$3,821,210.38</b>
	402 THOROUGHFARE BOND (PROCEEDS)	GO BONDS OF 2004		\$0.00		0.00	\$11,616.66
<b>Total by Fund:</b>							<b>\$11,616.66</b>
	617 WATER UTILITY-OTHER #4	PRIMECO		\$0.00		0.00	\$5,918.28
<b>Total by Fund:</b>							<b>\$5,918.28</b>
	725 TRUST AND AGENCY, OTHER	HASSE CONSTRUCTION RETAIN		\$0.00		0.00	\$7,897.67
<b>Total by Fund:</b>							<b>\$7,897.67</b>
<b>Total INVESTMENTS:</b>							<b>\$3,925,076.89</b>
<b>Total Cash and Investments:</b>							<b>\$11,503,960.27</b>

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WATER UTILITY BONDS	WASTEWATER UTILITY BONDS	OTHER REVENUE BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$10,250,000.00	\$1,865,000.00	\$4,467,190.00	\$400,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$1,340,000.00	\$310,000.00	\$755,000.00	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$8,910,000.00	\$1,555,000.00	\$3,712,190.00	\$400,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$602,326.91	\$64,425.00	\$180,377.58	\$14,960.00

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

FIRE PROTECTION	\$0.00
LOCAL SCHOOLS	\$0.00
HIGHWAYS	\$0.00
TRASH COLLECTION	\$0.00
HOUSING RENEWAL	\$0.00
ALL OTHER LOCAL	\$435,324.58
<b>TOTAL PAID TO LOCAL GOVERNMENTS</b>	<b>\$435,324.58</b>
CORRECTIONS	\$0.00
HIGHWAYS	\$0.00
ALL OTHER STATE	\$0.00
<b>TOTAL PAID TO STATE GOVERNMENTS</b>	<b>\$0.00</b>
<b>TOTAL PAID TO LOCAL AND STATE GOVERNMENTS</b>	<b>\$435,324.58</b>

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

LONG TERM LEASES

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OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$39,862,399.28
PRINCIPAL ISSUED DURING YEAR	\$111,366.15
PRINCIPAL RETIRED DURING YEAR	\$1,555,739.78
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$38,418,025.65
INTEREST PAID DURING 2008 (FULL YEAR)	\$1,949,144.31

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>
16.579	ASSET SEIZURES	U.S. DEPT OF JUSTICE	\$36,431.60	214 SEIZED ASSETS	\$36,431.60	\$11,779.33
20.600	STATE_COMM HWY/DUI STATE GRANT	CITY OF CROWN POINT	\$20,577.53	257 FEDERAL GRANTS # 3	\$20,577.53	\$20,577.53
20.600	OPERATION SAFE SPEED	TOWN OF ST. JOHN	\$11,116.90	258 FEDERAL GRANTS # 4	\$11,116.90	\$11,116.90
20.601	OPERATION PULLOVER	TOWN OF ST. JOHN	\$10,379.99	209 OPERATION PULLOVER	\$10,774.37	\$10,379.99
20.604	BIG CITY/COUNTY SEAT BELT GRANT	TOWN OF ST. JOHN	\$22,145.47	210 FEDERAL GRANTS # 1	\$22,812.09	\$22,145.47

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF DYER

ID: 45-3-730

COUNTY: LAKE 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: LAKE COUNTY  
 UNIT NAME: TOWN OF DYER

ID: 45-3-730  
 PAGE: 1

	101 GENERAL	601 WATER UTILITY-OPERATING	606 WASTEWATER UTILITY-OPERATING	625 STORM WATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$62,479,448.00	\$14,825,493.00	\$19,289,294.00	\$12,430,737.00
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$38,000.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$76,660.00	\$0.00
MACHINERY AND EQUIPMENT	\$310,275.00	\$68,964.00	\$133,928.00	\$141,388.00
CONSTRUCTION IN PROGRESS	<u>\$431,022.00</u>	<u>\$6,105.00</u>	<u>\$0.00</u>	<u>\$166,014.00</u>
TOTAL ADDITIONS	<u>\$779,297.00</u>	<u>\$75,069.00</u>	<u>\$210,588.00</u>	<u>\$307,402.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$164,964.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$164,964.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$63,093,781.00</u>	<u>\$14,900,562.00</u>	<u>\$19,499,882.00</u>	<u>\$12,738,139.00</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF DYER  
COUNTY: LAKE COUNTY

ID: 45-3-730

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

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<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>
	NATIONAL LAW ENFORCEMENT	MEMORIAL FUND	WASHINGTON DC	CRAIG W. FLOYD/CHAIRMAN	202-737-3400	DONATION	\$25.00
35-0867968	BOY SCOUTS OF AMERICA	400 7TH STREET NW, STE 30 WASHINGTON, DC 2-0004 CALUMET COUNCIL	LAKE	MICHAEL CREAGH	219-836-1720	DONATION	\$25.00
35-1941215	ST. JOHN TOWNSHIP TRUSTEE	8751 CALUMET AVENUE MUNSTER, IN 4-6321 SENIOR DROP IN CENTER	LAKE	JEAN SHEPARD	219-865-2705	DONATION	\$1,500.00
35-1944436	TRI-TOWN SAFETY VILLAGE	1515 LINCOLN HIGHWAY SCHERERVILLE, IN 4-6375 PO BOX 846	LAKE	DIANE VAN NOORT	219-865-9600	DONATION	\$2,500.00
35-2310920	DYER GARDEN CLUB	SCHERERVILLE, IN 4-6375 1321 LILY COURT	LAKE	PAT MC CULLOUGH	219-865-3678	DONATION	\$500.00
		SCHERERVILLE, IN 4-6375					