

FEDERAL IDENTIFICATION NUMBER:  
35-1940657

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

UNIT NAME:  
WINFIELD CIVIL TOWN

COUNTY:  
LAKE COUNTY

ID: 45-3-736  
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 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: RICHARD ANDERSON JR.

ADDRESS: 10645 RANDOLPH STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 662-2665

TITLE: CLERK TREASURER

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

CITY: WINFIELD

ZIP: 46307-7676

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

**CASH UNITS ONLY**

COUNTY: LAKE COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<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	\$-322,375.96	\$1,398,611.65	\$1,243,784.91	\$-167,549.22	\$500,000.00	\$332,450.78
<b>Total by Fund Type:</b>	<b>\$-322,375.96</b>	<b>\$1,398,611.65</b>	<b>\$1,243,784.91</b>	<b>\$-167,549.22</b>	<b>\$500,000.00</b>	<b>\$332,450.78</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
202 LOCAL ROAD AND STREET	\$10,116.69	\$55,342.53	\$54,352.91	\$11,106.31	\$0.00	\$11,106.31
206 MAJOR MOVES CONSTRUCTION	\$39,979.49	\$0.00	\$39,979.49	\$0.00	\$0.00	\$0.00
201 MOTOR VEHICLE HIGHWAY	\$1,564.06	\$221,704.76	\$215,237.99	\$8,030.83	\$0.00	\$8,030.83
204 PARK DONATION	\$11,000.00	\$16,500.00	\$0.00	\$27,500.00	\$0.00	\$27,500.00
243 RECYCLING	\$0.00	\$41,544.33	\$7,552.40	\$33,991.93	\$0.00	\$33,991.93
701 REDEVELOPMENT GENERAL	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
244 RIVERBOAT	\$164,430.97	\$52,045.14	\$85,000.00	\$131,476.11	\$0.00	\$131,476.11
102 SPECIAL ELECTION FUNDRAISER	\$1,673.00	\$0.00	\$0.00	\$1,673.00	\$0.00	\$1,673.00
241 STATE GRANT	\$0.00	\$5,272.00	\$0.00	\$5,272.00	\$0.00	\$5,272.00
<b>Total by Fund Type:</b>	<b>\$228,764.21</b>	<b>\$397,408.76</b>	<b>\$402,122.79</b>	<b>\$224,050.18</b>	<b>\$0.00</b>	<b>\$224,050.18</b>
<b>FUND TYPE: DEBT SERVICE</b>						
205 DEBT SERVICE - OTHER	\$359.06	\$260,631.05	\$252,910.00	\$8,080.11	\$0.00	\$8,080.11
<b>Total by Fund Type:</b>	<b>\$359.06</b>	<b>\$260,631.05</b>	<b>\$252,910.00</b>	<b>\$8,080.11</b>	<b>\$0.00</b>	<b>\$8,080.11</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
207 BOND MONIES	\$0.00	\$880,046.78	\$612,537.90	\$267,508.88	\$0.00	\$267,508.88
203 CONSTRUCTION	\$20,997.91	\$14,000.00	\$34,997.91	\$0.00	\$0.00	\$0.00
402 CUMULATIVE CAPITAL DEVELOPMENT	\$81,920.92	\$99,491.99	\$20,000.00	\$161,412.91	\$0.00	\$161,412.91
401 CUMULATIVE CAPITAL IMPROVEMENT	\$26,526.72	\$12,650.44	\$1,820.96	\$37,356.20	\$0.00	\$37,356.20
426 CUMULATIVE FIRE	\$60,479.09	\$43,310.82	\$18,162.82	\$85,627.09	\$0.00	\$85,627.09
<b>Total by Fund Type:</b>	<b>\$189,924.64</b>	<b>\$1,049,500.03</b>	<b>\$687,519.59</b>	<b>\$551,905.08</b>	<b>\$0.00</b>	<b>\$551,905.08</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

**CASH UNITS ONLY**

COUNTY: LAKE COUNTY

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

FOR THE FISCAL YEAR ENDING 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$96,671.95</b>	<b>\$3,106,151.49</b>	<b>\$2,586,337.29</b>	<b>\$616,486.15</b>	<b>\$500,000.00</b>	<b>\$1,116,486.15</b>
<b>Section II</b>						
Less:						
Investment Sales		\$700,000.00				
Investment Purchases			\$500,000.00			
Transfers In		\$100,000.00				
Transfers Out			\$100,000.00			
Net Receipts and Disbursements		\$2,306,151.49	\$1,986,337.29			

**CASH AND INVESTMENTS ON PART 4 ARE  
500000.00! 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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
603 WASTEWATER UTIL-BOND AND INTEREST	\$3,244.39	\$415,555.61	\$208,815.00	\$209,985.00	\$0.00	\$209,985.00
609 WASTEWATER UTILITY-CONSTRUCTION	\$12,431.37	\$43,272.48	\$55,703.85	\$0.00	\$0.00	\$0.00
604 WASTEWATER UTILITY-DEPREC/IMPROVE	\$0.00	\$25,346.33	\$22,347.30	\$2,999.03	\$350,000.00	\$352,999.03
601 WASTEWATER UTILITY-OPERATING	\$55,865.55	\$594,636.88	\$620,554.89	\$29,947.54	\$0.00	\$29,947.54
610 WASTEWATER UTILITY-OTHER #10	\$170,558.80	\$0.00	\$170,558.80	\$0.00	\$0.00	\$0.00
602 WASTEWATER UTILITY-REVENUE	\$401,219.39	\$684,856.22	\$1,086,075.61	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$643,319.50</b>	<b>\$1,763,667.52</b>	<b>\$2,164,055.45</b>	<b>\$242,931.57</b>	<b>\$350,000.00</b>	<b>\$592,931.57</b>

<b>Subtotal All Funds:</b>	<b>\$643,319.50</b>	<b>\$1,763,667.52</b>	<b>\$2,164,055.45</b>	<b>\$242,931.57</b>	<b>\$350,000.00</b>	<b>\$592,931.57</b>
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**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$350,000.00
Transfers In	\$1,063,979.79	
Transfers Out		\$1,063,979.79
<b>Net Receipts and Disbursements</b>	<b>\$699,687.73</b>	<b>\$750,075.66</b>

**CASH AND INVESTMENTS ON PART 4 ARE 350000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
1010121	GENERAL PROPERTY TAXES	\$261,398.72
1010811	INNKEEPERS TAX	\$4,677.23
	<b>Total for: TAXES</b>	<b>\$266,075.95</b>
1010221	BUILDING AND PLANNING PERMITS	\$344,929.80
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$344,929.80</b>
1010351	ABC EXCISE TAX DISTRIBUTION	\$907.50
1010352	LIQUOR GALLONAGE TAX DISTRIBUTION	\$7,872.97
1010353	CIGARETTE TAX DISTR-GENERAL FUND	\$5,182.62
1010122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$15,720.49
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$29,683.58</b>
1010413	COPIES OF PUBLIC RECORDS	\$740.66
1010711	PARK RECEIPTS	\$1,330.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,070.66</b>
1010460	INFRACTIONS	\$600.00
1010444	FINES AND FEES-OTHER	\$13.50
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$613.50</b>
1010499	INTEREST EARNED	\$21,869.19
1010443	CABLE TV FRANCHISE	\$18,347.34
1010496	MISCELLANEOUS REVENUE-OTHER	\$8,427.67
	<b>Total for: MISCELLANEOUS</b>	<b>\$48,644.20</b>
	SALE OF INVESTMENTS	\$700,000.00
1010914	REIMBURSEMENTS-OTHER	\$6,593.96
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$706,593.96</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$1,398,611.65</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
2010121	GENERAL PROPERTY TAXES	\$90,882.29
	<b>Total for: TAXES</b>	<b>\$90,882.29</b>
2010360	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$111,659.62
2010122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,162.85
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$117,822.47</b>
2010999	TRANSFER OF FUNDS-OTHER	\$13,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$13,000.00</b>
	<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$221,704.76</b>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
2020193	LOCAL ROAD AND STREET DISTRIBUTION	\$55,342.53
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$55,342.53</b>

UNIT NAME: WINFIELD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>		<b>\$55,342.53</b>
Fund:	<u>244 RIVERBOAT</u>	
2440370	RIVERBOAT REVENUE SHARING	\$52,045.14
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$52,045.14</b>
<b>TOTAL RECEIPTS FOR 244 RIVERBOAT</b>		<b>\$52,045.14</b>
Fund:	<u>241 STATE GRANT</u>	
2410350	STATE GRANTS-OTHER	\$5,272.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,272.00</b>
<b>TOTAL RECEIPTS FOR 241 STATE GRANT</b>		<b>\$5,272.00</b>
Fund:	<u>204 PARK DONATION</u>	
2040499	CONTRIBUTIONS AND DONATIONS	\$16,500.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$16,500.00</b>
<b>TOTAL RECEIPTS FOR 204 PARK DONATION</b>		<b>\$16,500.00</b>
Fund:	<u>243 RECYCLING</u>	
2430370	LOCAL GOVERNMENT GRANT-OTHER	\$41,544.33
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$41,544.33</b>
<b>TOTAL RECEIPTS FOR 243 RECYCLING</b>		<b>\$41,544.33</b>
Fund:	<u>701 REDEVELOPMENT GENERAL</u>	
70101999	TRANSFER OF FUNDS-OTHER	\$5,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$5,000.00</b>
<b>TOTAL RECEIPTS FOR 701 REDEVELOPMENT GENERAL</b>		<b>\$5,000.00</b>
Fund:	<u>205 DEBT SERVICE - OTHER</u>	
2050121	GENERAL PROPERTY TAXES	\$224,842.98
	<b>Total for: TAXES</b>	<b>\$224,842.98</b>
2050122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$13,788.07
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$13,788.07</b>
2050999	TRANSFER OF FUNDS-OTHER	\$22,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$22,000.00</b>
<b>TOTAL RECEIPTS FOR 205 DEBT SERVICE - OTHER</b>		<b>\$260,631.05</b>
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
4020121	GENERAL PROPERTY TAXES	\$50,097.20
	<b>Total for: TAXES</b>	<b>\$50,097.20</b>
4020122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,394.79

UNIT NAME: WINFIELD CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,394.79</b>
4020199	TRANSFER OF FUNDS-OTHER	\$46,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$46,000.00</b>
<b>TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$99,491.99</b>
Fund:	<u>426 CUMULATIVE FIRE</u>	
4260121	GENERAL PROPERTY TAXES	\$40,699.44
	<b>Total for: TAXES</b>	<b>\$40,699.44</b>
4260122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,611.38
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,611.38</b>
<b>TOTAL RECEIPTS FOR 426 CUMULATIVE FIRE</b>		<b>\$43,310.82</b>
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
4010354	CIGARETTE TAX DISTR-CCI FUND	\$12,650.44
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$12,650.44</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT</b>		<b>\$12,650.44</b>
Fund:	<u>203 CONSTRUCTION</u>	
2030999	TRANSFER OF FUNDS-OTHER	\$14,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$14,000.00</b>
<b>TOTAL RECEIPTS FOR 203 CONSTRUCTION</b>		<b>\$14,000.00</b>
Fund:	<u>207 BOND MONIES</u>	
2070499	INTEREST EARNED	\$3,896.78
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,896.78</b>
2070312	NET PROCEEDS FROM BORROWINGS	\$876,150.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$876,150.00</b>
<b>TOTAL RECEIPTS FOR 207 BOND MONIES</b>		<b>\$880,046.78</b>
<b>Total Receipts:</b>		<b>\$3,106,151.49</b>

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

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

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Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$114,944.49
	SUPPLIES		\$36,015.16
	OTHER SERVICES AND CHARGES		\$56,456.64
	CAPITAL OUTLAY		\$7,821.70
	<b>TOTAL</b>		<b>\$215,237.99</b>

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Fund:	202 LOCAL ROAD AND STREET		
	SUPPLIES		\$23,758.21
	OTHER SERVICES AND CHARGES		\$14,524.01
	CAPITAL OUTLAY		\$3,070.69
	TRANSFER OF FUNDS		\$13,000.00
	<b>TOTAL</b>		<b>\$54,352.91</b>

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Fund:	244 RIVERBOAT		
	CAPITAL OUTLAY		\$85,000.00
	<b>TOTAL</b>		<b>\$85,000.00</b>

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Fund:	243 RECYCLING		
	PERSONAL SERVICES		\$7,552.40
	<b>TOTAL</b>		<b>\$7,552.40</b>

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Fund:	206 MAJOR MOVES CONSTRUCTION		
	CAPITAL OUTLAY		\$39,979.49
	<b>TOTAL</b>		<b>\$39,979.49</b>

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Fund:	205 DEBT SERVICE - OTHER		
	DEBT SERVICE-PRINCIPAL		\$175,000.00
	DEBT SERVICE-INTEREST		\$15,910.00
	TRANSFER OF FUNDS		\$62,000.00
	<b>TOTAL</b>		<b>\$252,910.00</b>

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Fund:	402 CUMULATIVE CAPITAL DEVELOPMENT		
	TRANSFER OF FUNDS		\$20,000.00
	<b>TOTAL</b>		<b>\$20,000.00</b>

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Fund:	426 CUMULATIVE FIRE		
	CAPITAL OUTLAY		\$18,162.82
	<b>TOTAL</b>		<b>\$18,162.82</b>

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Fund:	401 CUMULATIVE CAPITAL IMPROVEMENT		
	CAPITAL OUTLAY		\$1,820.96
	<b>TOTAL</b>		<b>\$1,820.96</b>

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Fund:	203 CONSTRUCTION		
	CAPITAL OUTLAY		\$34,997.91
	<b>TOTAL</b>		<b>\$34,997.91</b>

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

ID: 45-3-736 PAGE: 2

COUNTY: LAKE COUNTY

UNIT NAME: WINFIELD CIVIL TOWN

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Fund:	207 BOND MONIES	
	SUPPLIES	\$850.00
	CAPITAL OUTLAY	\$611,687.90
	<b>TOTAL</b>	<b>\$612,537.90</b>

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<b>TOTAL DISBURSEMENTS:</b>		<b>\$1,342,552.38</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-736 PAGE: 1

COUNTY: LAKE COUNTY  
UNIT NAME: WINFIELD CIVIL TOWN

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Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$306,433.95
	SUPPLIES	\$22,933.10
	OTHER SERVICES AND CHARGES	\$350,711.92
	CAPITAL OUTLAY	\$51,199.31
	OTHER DISBURSEMENTS	\$7,506.63
	TRANSFER OF FUNDS	\$5,000.00
	PURCHASE OF INVESTMENTS	\$500,000.00
	<b>TOTAL</b>	<b>\$1,243,784.91</b>

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BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$306,433.95
	SUPPLIES	\$22,933.10
	OTHER SERVICES AND CHARGES	\$350,711.92
	CAPITAL OUTLAY	\$51,199.31
	OTHER DISBURSEMENTS	\$7,506.63
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00

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**TOTAL GENERAL** **\$1,243,784.91**

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 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	6010440 UTILITY COLLECTIONS	\$2,254.97
	NO FUNCTION NEEDED	6010990 OTHER REVENUE	\$54.19
	NO FUNCTION NEEDED	6010499 INTEREST EARNED	\$12,522.35
	NO FUNCTION NEEDED	30199990 TRANSFER PER BOND ORDINANCE	\$579,805.37
<b>Fund Total:</b>			<b>\$594,636.88</b>
603 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	6030199 TRANSFER PER BOND ORDINANCE	\$415,555.61
<b>Fund Total:</b>			<b>\$415,555.61</b>
604 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	604999 TRANSFER OF FUNDS-OTHER	\$25,346.33
<b>Fund Total:</b>			<b>\$25,346.33</b>
609 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	6099999 TRANSFER OF FUNDS-OTHER	\$43,272.48
<b>Fund Total:</b>			<b>\$43,272.48</b>
602 WASTEWATER UTILITY-REVENUE	NO FUNCTION NEEDED	6020440 SEWAGE FEE	\$575,721.22
	NO FUNCTION NEEDED	6020442 OTHER REVENUE	\$24,640.00
	NO FUNCTION NEEDED	6020441 CAPITAL CONTRIBUTIONS	\$84,495.00
<b>Fund Total:</b>			<b>\$684,856.22</b>
<b>Total REVENUES:</b>			<b>\$1,763,667.52</b>

**EXPENDITURES**

601 WASTEWATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS	6011388 SLUDGE REMOVAL EXPENSE	\$51,679.00
	COLLECTION SYSTEM-OPERATIONS	6011351 PURCHASED POWER	\$39,766.54
	COLLECTION SYSTEM-OPERATIONS	6011386 CONTRACTUAL SERVICES-PROFESSIONAL	\$77,534.76
	COLLECTION SYSTEM-OPERATIONS	6011324 MISCELLANEOUS	\$937.92
<b>Expense Category Total:</b>			<b>\$169,918.22</b>
	COLLECTION SYSTEM-MAINTENANCE	6011366 REPAIRS	\$16,032.10
<b>Expense Category Total:</b>			<b>\$16,032.10</b>
	CUSTOMER ACCOUNTS	6011365 CONTRACTUAL SERVICES-BILLING	\$9,580.10
<b>Expense Category Total:</b>			<b>\$9,580.10</b>
	ADMINISTRATION AND GENERAL	6011390 ACCOUNTING AND COLLECTION LABOR	\$1,650.00
	ADMINISTRATION AND GENERAL	6011116 ADMINISTRATIVE AND GENERAL SALARIES	\$5,499.96
	ADMINISTRATION AND GENERAL	6011315 CONTRACTUAL SERVICES-ENGINEERING	\$30,770.67
	ADMINISTRATION AND GENERAL	6011311 CONTRACTUAL SERVICES-LEGAL	\$12,351.79
	ADMINISTRATION AND GENERAL	6011332 CONTRACTUAL SERVICES-LEGAL	\$50.18

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>	
601 WASTEWATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	6011342 INSURANCE-GENERAL LIABILITY	\$8,932.00	
	ADMINISTRATION AND GENERAL	6011387 REGULATORY COMMISSION EXPENSE-OTHER	\$2,400.00	
	ADMINISTRATION AND GENERAL	6011455 TAXES	\$12,341.16	
	ADMINISTRATION AND GENERAL	6011383 MISCELLANEOUS	\$1,028.71	
	<b>Expense Category Total:</b>		<b>\$75,024.47</b>	
	NO FUNCTION NEEDED	PURCHASE OF INVESTMENTS	\$350,000.00	
	<b>Expense Category Total:</b>		<b>\$350,000.00</b>	
	<b>Fund Total:</b>		<b>\$620,554.89</b>	
	603 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	6031384 INTEREST PAID ON BONDS AND LOANS	\$113,800.00
		NO FUNCTION NEEDED	6031383 DEBT SERVICE OF PRINCIPAL	\$95,000.00
NO FUNCTION NEEDED		6031382 OTHER DISBURSEMENTS	\$15.00	
<b>Expense Category Total:</b>			<b>\$208,815.00</b>	
<b>Fund Total:</b>		<b>\$208,815.00</b>		
604 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	CONSTRUCTION	\$22,347.30	
	<b>Expense Category Total:</b>		<b>\$22,347.30</b>	
<b>Fund Total:</b>		<b>\$22,347.30</b>		
609 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	CONSTRUCTION	\$55,703.85	
	<b>Expense Category Total:</b>		<b>\$55,703.85</b>	
<b>Fund Total:</b>		<b>\$55,703.85</b>		
610 WASTEWATER UTILITY-OTHER #10	NO FUNCTION NEEDED	6101316 CONSTRUCTION	\$170,558.80	
	<b>Expense Category Total:</b>		<b>\$170,558.80</b>	
<b>Fund Total:</b>		<b>\$170,558.80</b>		
602 WASTEWATER UTILITY-REVENUE	NO FUNCTION NEEDED	6021999 TRANSFERS PER BOND ORDINANCE	\$1,063,979.79	
	NO FUNCTION NEEDED	REFUNDS	\$597.00	
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$21,498.82	
	<b>Expense Category Total:</b>		<b>\$1,086,075.61</b>	
<b>Fund Total:</b>		<b>\$1,086,075.61</b>		
<b>Total EXPENDITURES:</b>			<b>\$2,164,055.45</b>	

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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>
		PETTY CASH	99999	\$0.00			\$50.00
		FIRST MIDWEST CHECKING	8100274644	\$0.00			\$616,436.15
		WASTEWATER UTILITY CHECKI	810027184	\$0.00			\$242,931.57

**Total CASH:** **\$859,417.72**

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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>
12/12/2008	101 GENERAL	CERTIFICATE OF DEPOSIT	55865800	\$0.00	06/12/2009	3.00	\$500,000.00

**Total by Fund:** **\$500,000.00**

12/12/2008	604 WASTEWATER UTILITY-DEPREC/ MPROVE	CERTIFICATE OF DEPOSIT	55121739	\$0.00	06/12/2009	3.00	\$350,000.00
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**Total by Fund:** **\$350,000.00**

**Total INVESTMENTS:** **\$850,000.00**

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**Total Cash and Investments:** **\$1,709,417.72**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WASTEWATER UTILITY BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$545,000.00	\$2,675,000.00	\$90,815.54
PRINCIPAL ISSUED DURING YEAR	\$885,000.00	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$175,000.00	\$95,000.00	\$26,392.09
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,255,000.00	\$2,580,000.00	\$64,423.45
INTEREST PAID DURING 2008 (FULL YEAR)	\$15,910.00	\$113,800.00	\$6,233.89

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

COUNTY: LAKE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 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>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

COUNTY: LAKE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 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>
A-305-7-124	CHIPPER/BOX TRUCK PROGRAM	IDEM	\$22,897.00	241 STATE GRANT	\$5,272.00	\$0.00

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

COUNTY: LAKE COUNTY  
UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736  
PAGE: 1

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101 GENERAL

BALANCE, JANUARY 1	\$1,849,114.64
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$2,589,004.47
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$88,060.59
CONSTRUCTION IN PROGRESS	<u>\$148,618.30</u>
TOTAL ADDITIONS	<u>\$2,825,683.36</u>
<u>REDUCTIONS:</u>	
LAND	\$2,919.55
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$154,543.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$157,462.55</u>
BALANCE, DECEMBER 31	<u>\$4,517,335.45</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: WINFIELD CIVIL TOWN

ID: 45-3-736

COUNTY: LAKE COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 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>
31-0972378	LAKES OF THE FOUR SEASONS FIRE FORC	10645 RANDOLPH STREET	LAKE COUNTY	KEVIN RADTKE	219-662-7576	FIRE PROTECTION SERVICES	\$89,040.00
		WINFIELD, IN 46307-7676					