

FEDERAL IDENTIFICATION NUMBER:
35-6001008

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

UNIT NAME:
DUNKIRK CIVIL CITY

COUNTY:
JAY COUNTY

ID: 38-3-450
(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: JANE KESLER

ADDRESS: 131 S. MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 768-6565

TITLE: CLERK TREASURER

DATE SIGNED: _____

CITY: DUNKIRK

ZIP: 47336-0000

*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 | | | | | | |
| 999 CASH ON HAND | \$150.00 | \$0.00 | \$0.00 | \$150.00 | \$0.00 | \$150.00 |
| 704 COURT | \$8,933.20 | \$0.00 | \$0.00 | \$8,933.20 | \$0.00 | \$8,933.20 |
| 101 GENERAL | \$386,216.04 | \$1,370,215.27 | \$1,107,848.00 | \$648,583.31 | \$0.00 | \$648,583.31 |
| 203 NON-REVERTING | \$-1,300.94 | \$0.00 | \$0.00 | \$-1,300.94 | \$0.00 | \$-1,300.94 |
| Total by Fund Type: | \$393,998.30 | \$1,370,215.27 | \$1,107,848.00 | \$656,365.57 | \$0.00 | \$656,365.57 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 448 COPS GRANT | \$17,094.37 | \$0.00 | \$0.00 | \$17,094.37 | \$0.00 | \$17,094.37 |
| 418 DRUG FREE COMMUNITY | \$0.59 | \$50.00 | \$0.00 | \$50.59 | \$0.00 | \$50.59 |
| 301 ECONOMIC DEVELOPMENT OPERATING | \$19,949.75 | \$550,428.24 | \$552,817.91 | \$17,560.08 | \$0.00 | \$17,560.08 |
| 411 FIRE EQUIPMENT | \$9,692.44 | \$0.00 | \$0.00 | \$9,692.44 | \$0.00 | \$9,692.44 |
| 210 LAW ENFORCEMENT CONTINUING ED | \$2,197.05 | \$1,599.00 | \$950.99 | \$2,845.06 | \$0.00 | \$2,845.06 |
| 201 MOTOR VEHICLE HIGHWAY | \$145,682.96 | \$157,204.42 | \$187,831.07 | \$115,056.31 | \$0.00 | \$115,056.31 |
| 215 PARKS AND RECREATION | \$54,388.11 | \$21,732.10 | \$126,729.13 | \$-50,608.92 | \$0.00 | \$-50,608.92 |
| 449 RAINY DAY | \$12,874.61 | \$10,987.48 | \$19,999.10 | \$3,862.99 | \$0.00 | \$3,862.99 |
| Total by Fund Type: | \$261,879.88 | \$742,001.24 | \$888,328.20 | \$115,552.92 | \$0.00 | \$115,552.92 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 407 CAPITAL IMPROVEMENTS | \$838.58 | \$0.00 | \$0.00 | \$838.58 | \$0.00 | \$838.58 |
| 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$57,652.81 | \$8,604.90 | \$47,723.00 | \$18,534.71 | \$0.00 | \$18,534.71 |
| 228 DTR EC. DEV | \$159,217.36 | \$0.00 | \$0.00 | \$159,217.36 | \$0.00 | \$159,217.36 |
| 447 HIGHLANDS SUBDIVISION | \$899.62 | \$0.00 | \$0.00 | \$899.62 | \$0.00 | \$899.62 |
| Total by Fund Type: | \$218,608.37 | \$8,604.90 | \$47,723.00 | \$179,490.27 | \$0.00 | \$179,490.27 |
| FUND TYPE: INTERNAL SERVICE | | | | | | |
| 202 LOCAL ROAD _STREET | \$11,321.02 | \$0.00 | \$0.00 | \$11,321.02 | \$0.00 | \$11,321.02 |
| Total by Fund Type: | \$11,321.02 | \$0.00 | \$0.00 | \$11,321.02 | \$0.00 | \$11,321.02 |
| FUND TYPE: PENSION TRUST | | | | | | |
| 703 POLICE PENSION | \$8,408.52 | \$24,913.71 | \$20,119.66 | \$13,202.57 | \$0.00 | \$13,202.57 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUNKIRK CIVIL CITY

ID: 38-3-450

CASH UNITS ONLY

COUNTY: JAY 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> | <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 | | | | | | |
| Total by Fund Type: | \$8,408.52 | \$24,913.71 | \$20,119.66 | \$13,202.57 | \$0.00 | \$13,202.57 |
| FUND TYPE: AGENCY | | | | | | |
| 701 PAYROLL | \$15,140.82 | \$1,158,146.39 | \$1,188,502.66 | \$-15,215.45 | \$0.00 | \$-15,215.45 |
| 230 PLANNING_ZONING | \$-2,726.58 | \$0.00 | \$0.00 | \$-2,726.58 | \$0.00 | \$-2,726.58 |
| 240 USER FEE FUND | \$6,488.00 | \$0.00 | \$0.00 | \$6,488.00 | \$0.00 | \$6,488.00 |
| Total by Fund Type: | \$18,902.24 | \$1,158,146.39 | \$1,188,502.66 | \$-11,454.03 | \$0.00 | \$-11,454.03 |
| Subtotal All Funds: | \$913,118.33 | \$3,303,881.51 | \$3,252,521.52 | \$964,478.32 | \$0.00 | \$964,478.32 |

Section II

Less:

| | | | | | | |
|--------------------------------|--------|----------------|----------------|--------|--|--|
| Investment Sales | \$0.00 | | | | | |
| Investment Purchases | | | \$20,119.66 | | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | | \$0.00 | | |
| Net Receipts and Disbursements | | \$3,303,881.51 | \$3,232,401.86 | | | |

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 | | | | | | |
| 607 SEWAGE BOND _INTEREST | \$97,525.38 | \$112,440.00 | \$18,142.50 | \$191,822.88 | \$0.00 | \$191,822.88 |
| 610 SEWAGE DEBT RESERVE FUND | \$116,600.00 | \$0.00 | \$0.00 | \$116,600.00 | \$0.00 | \$116,600.00 |
| 606 SEWAGE OPERATING | \$1,124,216.16 | \$643,793.15 | \$1,242,578.11 | \$525,431.20 | \$0.00 | \$525,431.20 |
| 609 SEWAGE REDEMPTION | \$2,804.64 | \$0.00 | \$0.00 | \$2,804.64 | \$0.00 | \$2,804.64 |
| 608 SEWAGE RESERVE | \$110,922.17 | \$0.00 | \$0.00 | \$110,922.17 | \$0.00 | \$110,922.17 |
| 604 WATER METER DEPOSITS | \$35,273.93 | \$8,720.00 | \$4,568.81 | \$39,425.12 | \$0.00 | \$39,425.12 |
| 603 WATER UTILITY DEPRICIATION | \$149,108.51 | \$19,643.30 | \$212,653.36 | \$-43,901.55 | \$0.00 | \$-43,901.55 |
| 602 WATER UTILITY-BOND AND INTEREST | \$-95,090.00 | \$0.00 | \$-95,090.00 | \$0.00 | \$0.00 | \$0.00 |
| 601 WATER UTILITY-OPERATING | \$52,316.34 | \$487,547.90 | \$394,334.59 | \$145,529.65 | \$0.00 | \$145,529.65 |
| Total by Fund Type: | \$1,593,677.13 | \$1,272,144.35 | \$1,777,187.37 | \$1,088,634.11 | \$0.00 | \$1,088,634.11 |
| Subtotal All Funds: | \$1,593,677.13 | \$1,272,144.35 | \$1,777,187.37 | \$1,088,634.11 | \$0.00 | \$1,088,634.11 |

Section II

Less:

| | | | | | | |
|---------------------------------------|--------|-----------------------|--|-----------------------|--|--|
| Investment Sales | \$0.00 | | | | | |
| Investment Purchases | | | | \$0.00 | | |
| Transfers In | | \$19,643.30 | | | | |
| Transfers Out | | | | \$19,643.30 | | |
| Net Receipts and Disbursements | | \$1,252,501.05 | | \$1,757,544.07 | | |

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

UNIT NAME: DUNKIRK CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

| | <u>Title</u> | <u>Amount</u> |
|-------|---|-----------------------|
| Fund: | <u>101 GENERAL</u> | |
| 101 | GENERAL PROPERTY TAXES | \$766,101.17 |
| | Total for: TAXES | \$766,101.17 |
| 230 | BUILDING AND PLANNING PERMITS | \$297.35 |
| | Total for: LICENSES AND PERMITS | \$297.35 |
| 101 | ABC EXCISE TAX DISTRIBUTION | \$6,015.23 |
| 101 | CIGARETTE TAX DISTR-GENERAL FUND | \$3,006.80 |
| 101 | SPECIAL STATE DISTRIBUTION | \$76,050.00 |
| 101 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$2,134.00 |
| 101 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$37,859.62 |
| 101 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$256,956.81 |
| | Total for: INTERGOVERNMENTAL | \$382,022.46 |
| 411 | ACCIDENT REPORT COPIES | \$6.00 |
| 101 | FIRE PROTECTION CONTRACTS | \$10,954.00 |
| 411 | CHARGES FOR SERVICES, OTHER PUBLIC SAFETY | \$1,005.00 |
| 101 | CONTRACTUAL SERVICES | \$102,310.96 |
| 101 | IN LIEU OF TAXES-MUNICIPAL UTILITIES | \$17,275.00 |
| 101 | CABLE TV RECEIPTS | \$18,588.87 |
| 101 | CHARGES FOR SERVICES-OTHER | \$107.62 |
| | Total for: CHARGES FOR SERVICES | \$150,247.45 |
| 101 | FINES AND FEES-OTHER | \$4,436.00 |
| 704 | FINES AND FEES-OTHER | \$52,119.07 |
| 240 | FINES AND FEES-OTHER | \$593.00 |
| | Total for: FINES, FORFEITURES, AND FEES | \$57,148.07 |
| 101 | INTEREST EARNED | \$11,228.33 |
| 101 | MISCELLANEOUS REVENUE-OTHER | \$89.38 |
| 411 | MISCELLANEOUS REVENUE-OTHER | \$2,250.00 |
| | Total for: MISCELLANEOUS | \$13,567.71 |
| 418 | OTHER FINANCING SOURCES | \$831.06 |
| | Total for: OTHER FINANCING SOURCES | \$831.06 |
| | TOTAL RECEIPTS FOR 101 GENERAL | \$1,370,215.27 |
| Fund: | <u>201 MOTOR VEHICLE HIGHWAY</u> | |
| 201 | OTHER TAXES | \$46,993.19 |
| | Total for: TAXES | \$46,993.19 |
| 201 | MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$70,508.16 |
| 202 | LOCAL ROAD AND STREET DISTRIBUTION | \$9,442.33 |
| 201 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$10,313.00 |
| 201 | AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$2,998.95 |
| 201 | WHEEL TAX INTERGOVERNMENTAL | \$14,389.33 |

UNIT NAME: DUNKIRK CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

| | <u>Title</u> | <u>Amount</u> |
|--|--|---------------------|
| Fund: | <u>201 MOTOR VEHICLE HIGHWAY</u> | |
| 201 | INTERGOVERNMENTAL REVENUE, OTHER | \$2,559.46 |
| | Total for: INTERGOVERNMENTAL | \$110,211.23 |
| TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY | | \$157,204.42 |
| Fund: | <u>301 ECONOMIC DEVELOPMENT OPERATING</u> | |
| 301 | INTERGOVERNMENTAL REVENUE, OTHER | \$889.00 |
| | Total for: INTERGOVERNMENTAL | \$889.00 |
| 228 | NET PROCEEDS FROM BORROWINGS | \$549,539.24 |
| | Total for: OTHER FINANCING SOURCES | \$549,539.24 |
| TOTAL RECEIPTS FOR 301 ECONOMIC DEVELOPMENT OPERATING | | \$550,428.24 |
| Fund: | <u>210 LAW ENFORCEMENT CONTINUING ED</u> | |
| 210 | GUN PERMITS | \$1,330.00 |
| | Total for: LICENSES AND PERMITS | \$1,330.00 |
| 210 | ACCIDENT REPORT COPIES | \$260.00 |
| | Total for: CHARGES FOR SERVICES | \$260.00 |
| 210 | FINES AND FEES-OTHER | \$9.00 |
| | Total for: FINES, FORFEITURES, AND FEES | \$9.00 |
| TOTAL RECEIPTS FOR 210 LAW ENFORCEMENT CONTINUING ED | | \$1,599.00 |
| Fund: | <u>418 DRUG FREE COMMUNITY</u> | |
| | OTHER CONTRIBUTIONS | \$50.00 |
| | Total for: MISCELLANEOUS | \$50.00 |
| TOTAL RECEIPTS FOR 418 DRUG FREE COMMUNITY | | \$50.00 |
| Fund: | <u>215 PARKS AND RECREATION</u> | |
| 215 | SWIMMING POOL RECEIPTS | \$11,792.75 |
| 215 | CONCESSION STANDS | \$8,643.35 |
| | Total for: CHARGES FOR SERVICES | \$20,436.10 |
| 215 | CONTRIBUTIONS AND DONATIONS | \$1,296.00 |
| | Total for: MISCELLANEOUS | \$1,296.00 |
| TOTAL RECEIPTS FOR 215 PARKS AND RECREATION | | \$21,732.10 |
| Fund: | <u>449 RAINY DAY</u> | |
| 449 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$10,987.48 |
| | Total for: INTERGOVERNMENTAL | \$10,987.48 |
| TOTAL RECEIPTS FOR 449 RAINY DAY | | \$10,987.48 |

UNIT NAME: DUNKIRK CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

| | <u>Title</u> | <u>Amount</u> |
|-------|---|-----------------------|
| Fund: | <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u> | |
| 401 | CIGARETTE TAX DISTR-CCI FUND | \$8,604.90 |
| | Total for: INTERGOVERNMENTAL | \$8,604.90 |
| | TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$8,604.90 |
| Fund: | <u>703 POLICE PENSION</u> | |
| 703 | EMPLOYER CONTRIBUTIONS | \$13,165.93 |
| 703 | STATE CONTRIBUTIONS | \$11,747.78 |
| | Total for: MISCELLANEOUS | \$24,913.71 |
| | TOTAL RECEIPTS FOR 703 POLICE PENSION | \$24,913.71 |
| Fund: | <u>701 PAYROLL</u> | |
| 701 | AGENCY FUND ADDITIONS | \$1,158,146.39 |
| | Total for: OTHER FINANCING SOURCES | \$1,158,146.39 |
| | TOTAL RECEIPTS FOR 701 PAYROLL | \$1,158,146.39 |
| | Total Receipts: | \$3,303,881.51 |

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

ID: 38-3-450

PAGE: 1

COUNTY: JAY COUNTY

UNIT NAME: DUNKIRK CIVIL CITY

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 201 MOTOR VEHICLE HIGHWAY | | |
| | PERSONAL SERVICES | | \$91,286.04 |
| | SUPPLIES | | \$17,180.32 |
| | OTHER SERVICES AND CHARGES | | \$79,364.71 |
| | TOTAL | | \$187,831.07 |

| | | | |
|-------|------------------------------------|--|---------------------|
| Fund: | 301 ECONOMIC DEVELOPMENT OPERATING | | |
| | CAPITAL OUTLAY | | \$551,986.85 |
| | OTHER DISBURSEMENTS | | \$831.06 |
| | TOTAL | | \$552,817.91 |

| | | | |
|-------|-----------------------------------|--|-----------------|
| Fund: | 210 LAW ENFORCEMENT CONTINUING ED | | |
| | SUPPLIES | | \$650.99 |
| | OTHER DISBURSEMENTS | | \$300.00 |
| | TOTAL | | \$950.99 |

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 215 PARKS AND RECREATION | | |
| | PERSONAL SERVICES | | \$40,366.05 |
| | SUPPLIES | | \$24,018.12 |
| | OTHER SERVICES AND CHARGES | | \$9,658.16 |
| | CAPITAL OUTLAY | | \$21,494.87 |
| | OTHER DISBURSEMENTS | | \$31,191.93 |
| | TOTAL | | \$126,729.13 |

| | | | |
|-------|---------------------|--|--------------------|
| Fund: | 449 RAINY DAY | | |
| | OTHER DISBURSEMENTS | | \$19,999.10 |
| | TOTAL | | \$19,999.10 |

| | | | |
|-------|---|--|--------------------|
| Fund: | 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX | | |
| | OTHER DISBURSEMENTS | | \$47,723.00 |
| | TOTAL | | \$47,723.00 |

| | | | |
|-------|-------------------------|--|--------------------|
| Fund: | 703 POLICE PENSION | | |
| | PURCHASE OF INVESTMENTS | | \$20,119.66 |
| | TOTAL | | \$20,119.66 |

| | | | |
|-------|------------------------|--|-----------------------|
| Fund: | 701 PAYROLL | | |
| | AGENCY FUND DEDUCTIONS | | \$1,188,502.66 |
| | TOTAL | | \$1,188,502.66 |

| | | | |
|-----------------------------|--|--|-----------------------|
| TOTAL DISBURSEMENTS: | | | \$2,144,673.52 |
|-----------------------------|--|--|-----------------------|

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

ID: 38-3-450 PAGE: 1
 COUNTY: JAY COUNTY
 UNIT NAME: DUNKIRK CIVIL CITY

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | 101 GENERAL | | |
| Dept: | CLERK TREASURER | | |
| | PERSONAL SERVICES | | \$24,488.36 |
| | SUPPLIES | | \$11,021.45 |
| | OTHER SERVICES AND CHARGES | | \$25,986.18 |
| | TOTAL | | \$61,495.99 |
| Dept: | MAYOR | | |
| | PERSONAL SERVICES | | \$7,779.24 |
| | SUPPLIES | | \$1,338.66 |
| | OTHER SERVICES AND CHARGES | | \$5,943.53 |
| | TOTAL | | \$15,061.43 |
| Dept: | CITY COUNCIL/TOWN BOARD | | |
| | PERSONAL SERVICES | | \$175,293.87 |
| | OTHER SERVICES AND CHARGES | | \$62,133.58 |
| | TOTAL | | \$237,427.45 |
| Dept: | PLANNING AND ZONING DEPT | | |
| | PERSONAL SERVICES | | \$237.88 |
| | SUPPLIES | | \$213.11 |
| | TOTAL | | \$450.99 |
| Dept: | ATTORNEY | | |
| | PERSONAL SERVICES | | \$5,116.80 |
| | TOTAL | | \$5,116.80 |
| Dept: | FIRE DEPARTMENT | | |
| | PERSONAL SERVICES | | \$101,930.52 |
| | SUPPLIES | | \$8,188.08 |
| | OTHER SERVICES AND CHARGES | | \$106,190.11 |
| | OTHER DISBURSEMENTS | | \$2,750.00 |
| | TOTAL | | \$219,058.71 |
| Dept: | POLICE DEPARTMENT | | |
| | PERSONAL SERVICES | | \$314,239.43 |
| | SUPPLIES | | \$33,796.32 |
| | OTHER SERVICES AND CHARGES | | \$12,597.91 |
| | CAPITAL OUTLAY | | \$17,228.22 |
| | TOTAL | | \$377,861.88 |
| Dept: | HEALTH DEPARTMENT | | |
| | PERSONAL SERVICES | | \$5,980.00 |
| | SUPPLIES | | \$2,236.76 |
| | OTHER SERVICES AND CHARGES | | \$25,377.72 |
| | OTHER DISBURSEMENTS | | \$118,859.37 |
| | TOTAL | | \$152,453.85 |
| Dept: | COURT SERVICES | | |
| | PERSONAL SERVICES | | \$5,438.96 |
| | SUPPLIES | | \$2,381.61 |
| | OTHER SERVICES AND CHARGES | | \$249.00 |
| | OTHER DISBURSEMENTS | | \$30,851.33 |

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

ID: 38-3-450

PAGE: 2

COUNTY: JAY COUNTY

UNIT NAME: DUNKIRK CIVIL CITY

| | |
|----------------------------|-----------------------|
| TOTAL | \$38,920.90 |
| <hr/> | |
| BY OBJECT FOR GENERAL | |
| PERSONAL SERVICES | \$640,505.06 |
| SUPPLIES | \$59,175.99 |
| OTHER SERVICES AND CHARGES | \$238,478.03 |
| CAPITAL OUTLAY | \$17,228.22 |
| OTHER DISBURSEMENTS | \$152,460.70 |
| TRANSFER OF FUNDS | \$0.00 |
| PURCHASE OF INVESTMENTS | \$0.00 |
| <hr/> | |
| TOTAL GENERAL | \$1,107,848.00 |

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

Expense Category Total:

\$258,561.53

| Fund Name | Expense Category | Account Title | Amount |
|-------------------------------------|-------------------------------------|---|----------------|
| 601 WATER UTILITY-OPERATING | NO FUNCTION NEEDED | 601001700 TRANSFERS PER BOND ORDINANCE | \$19,643.30 |
| Expense Category Total: | | | \$19,643.30 |
| Fund Total: | | | \$394,334.59 |
| 602 WATER UTILITY-BOND AND INTEREST | NO FUNCTION NEEDED | INTEREST PAID ON BONDS AND LOANS | \$-95,090.00 |
| Expense Category Total: | | | \$-95,090.00 |
| Fund Total: | | | \$-95,090.00 |
| 606 SEWAGE OPERATING | SOURCE OF SUPPLY/EXPENSE-OPERATIONS | 606 OFFICE SUPPLIES | \$4,169.27 |
| | SOURCE OF SUPPLY/EXPENSE-OPERATIONS | 606 PURCHASED WATER | \$893.70 |
| | SOURCE OF SUPPLY/EXPENSE-OPERATIONS | 606 PURCHASED POWER | \$69,150.75 |
| Expense Category Total: | | | \$74,213.72 |
| Expense Category Total: | SOURCE OF SUPPLY/EXPENSE-MAINT | 606 MAINTENANCE | \$3,187.50 |
| | | | \$3,187.50 |
| Expense Category Total: | PRODUCTION AND SUPPLY | 606 MATERIALS AND SUPPLIES | \$713,430.33 |
| | | | \$713,430.33 |
| Expense Category Total: | GENERAL CATEGORIES | 606 PAYMENT IN LIEU OF TAXES | \$15,000.00 |
| | GENERAL CATEGORIES | 606 MISCELLANEOUS | \$49.50 |
| Expense Category Total: | | | \$15,049.50 |
| Expense Category Total: | ADMINISTRATION AND GENERAL | 606 ADMINISTRATIVE AND GENERAL SALARIES | \$157,095.93 |
| | ADMINISTRATION AND GENERAL | 606 EMPLOYEE PENSIONS AND BENEFITS | \$27,630.43 |
| | ADMINISTRATION AND GENERAL | 606 INSURANCE-OTHER | \$47,588.20 |
| Expense Category Total: | | | \$232,314.56 |
| Expense Category Total: | NO FUNCTION NEEDED | 606 BONDS RETIRED (PRINCIPAL ONLY) | \$142,440.00 |
| | NO FUNCTION NEEDED | 606 INTEREST DISBURSEMENTS | \$61,942.50 |
| Expense Category Total: | | | \$204,382.50 |
| Fund Total: | | | \$1,242,578.11 |
| 607 SEWAGE BOND _INTEREST | NO FUNCTION NEEDED | 607 INTEREST DISBURSEMENTS | \$18,142.50 |
| Expense Category Total: | | | \$18,142.50 |
| Fund Total: | | | \$18,142.50 |
| 604 WATER METER DEPOSITS | GENERAL CATEGORIES | 604 CUSTOMER RECORDS AND COLLECTION | \$4,568.81 |
| Expense Category Total: | | | \$4,568.81 |
| Fund Total: | | | \$4,568.81 |
| 603 WATER UTILITY DEPRICIATION | DISTRIBUTION | 604 DEPRECIATION AND AMORTIZATION | \$212,653.36 |
| Expense Category Total: | | | \$212,653.36 |

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: DUNKIRK CIVIL CITY
COUNTY: JAY COUNTY

ID: 38-3-450

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

PAGE: 3

Fund Total:

\$212,653.36

Total EXPENDITURES:

\$1,777,187.37

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> |
|----------------------|------------------|--------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | 23 MONTH CD | XXXX | | | | \$179,145.33 |
| | | 2 YEAR CD | XXXX | | | | \$22,922.39 |
| | | GEN. FUND_POL. PENSION | XXXX | | | | \$23,963.72 |
| | | SEWAGE BOND INT. /REDEMP | XXXX | | | | \$2,804.64 |
| | | SEWAGE BOND_SEW. IMPROV | XXXX | | | | \$181,238.10 |
| | | PETTY CASH | XXXX | | | | \$50.00 |
| | | CASH IN OFFICE | XXXX | | | | \$150.00 |
| | | GENERAL | XXXX | | | | \$934,127.38 |
| | | WATER | XXXX | | | | \$141,053.22 |
| | | SEWAGE | XXXX | | | | \$944,776.25 |
| | | COURT | XXXX | | | | \$30,200.94 |

Total CASH: **\$2,460,431.97**

Total Cash and Investments: **\$2,460,431.97**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

| | WATER UTILITY BONDS | WASTEWATER UTILITY BONDS | OTHER REVENUE BONDS |
|---------------------------------------|---------------------|--------------------------|---------------------|
| OUTSTANDING 1-1-2008 (BEGINNING YEAR) | \$1,090,000.00 | \$1,677,013.00 | \$10,000.00 |
| PRINCIPAL ISSUED DURING YEAR | \$0.00 | \$0.00 | \$0.00 |
| PRINCIPAL RETIRED DURING YEAR | \$93,847.11 | \$544,226.24 | \$2,250.00 |
| OUTSTANDING 12-31-2008 (ENDING YEAR) | \$996,152.89 | \$1,132,786.76 | \$7,750.00 |
| INTEREST PAID DURING 2008 (FULL YEAR) | \$31,610.00 | \$33,408.38 | \$0.00 |

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUNKIRK CIVIL CITY

ID: 38-3-450

COUNTY: JAY COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

| <u>CFDA Number</u> | <u>Federal Title</u> | <u>Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|------------------------|------------------------------------|---------------|---------------------|--------------------------|-----------------|----------------------|
| 20.205 | HIGHWAY PLANNING _ CONSTRUCTION | INDOT | \$905,548.00 | 407 CAPITAL IMPROVEMENTS | \$837,903.81 | \$826,899.23 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUNKIRK CIVIL CITY

ID: 38-3-450

COUNTY: JAY COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

| <u>Grant Number</u> | <u>Project Name</u> | <u>State Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

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

COUNTY: JAY COUNTY
 UNIT NAME: DUNKIRK CIVIL CITY

ID: 38-3-450
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| | 101 GENERAL | 201 MOTOR VEHICLE HIGHWAY | 601 WATER UTILITY-OPERATING | 606 SEWAGE OPERATING |
|-----------------------------------|-----------------------|------------------------------|--------------------------------|-------------------------|
| BALANCE, JANUARY 1 | \$1,684,736.26 | \$307,654.89 | \$2,551,623.84 | \$10,946,043.25 |
| <u>ADDITIONS:</u> | | | | |
| LAND | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| INFRASTRUCTURE | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| BUILDINGS | \$1,720.00 | \$0.00 | \$5,744.88 | \$0.00 |
| IMPROVEMENTS OTHER THAN BUILDINGS | \$1,573.77 | \$0.00 | \$0.00 | \$0.00 |
| MACHINERY AND EQUIPMENT | \$140,406.94 | \$32,687.81 | \$11,421.73 | \$10,365.25 |
| CONSTRUCTION IN PROGRESS | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| TOTAL ADDITIONS | <u>\$143,700.71</u> | <u>\$32,687.81</u> | <u>\$17,166.61</u> | <u>\$10,365.25</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 | \$3,350.00 | \$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>\$3,350.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| BALANCE, DECEMBER 31 | <u>\$1,825,086.97</u> | <u>\$340,342.70</u> | <u>\$2,568,790.45</u> | <u>\$10,956,408.50</u> |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: DUNKIRK CIVIL CITY

ID: 38-3-450

COUNTY: JAY COUNTY

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

PAGE: 1

| <u>Federal ID</u> | <u>Name</u> | <u>Address</u> | <u>County of Operation</u> | <u>Name of Operating Officer</u> | <u>Phone Number</u> | <u>Description of Funding</u> | <u>Amount</u> |
|-------------------|---------------------------------|----------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
| | WEST JAY COMMUNITY CENTER | 125 N. HOOVER | JAY COUNTY | CHUCK HUFFMAN | 765-768-1544 | 2008 BANNER | \$200.00 |
| | | DUNKIRK, IN | 4-7336 | | | | |