

FEDERAL IDENTIFICATION NUMBER:
35-1167606

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

UNIT NAME:
SHIPSHEWANA CIVIL TOWN

COUNTY:
LAGRANGE COUNTY

ID: 44-3-728
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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

SIGNATURE OF OFFICIAL: _____ TITLE: CLERK-TREASURER
PRINTED NAME OF OFFICIAL: RUTH DOWNEY DATE SIGNED: _____
ADDRESS: 345 N MORTON STREET CITY: SHIPSHEWANA
P.O. BOX 486 EMAIL ADDRESS: CLERK@SHIPSHEWANA.ORG
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 768-4743 ZIP: 46565-0486

*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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$291,966.72	\$801,544.68	\$656,925.19	\$436,586.21	\$0.00	\$436,586.21
Total by Fund Type:	\$291,966.72	\$801,544.68	\$656,925.19	\$436,586.21	\$0.00	\$436,586.21
FUND TYPE: SPECIAL REVENUE						
260 APPRECIATION FUND	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
230 FEDERAL GRANTS # 1	\$0.00	\$207,702.63	\$207,702.63	\$0.00	\$0.00	\$0.00
411 FIREFIGHTING	\$38,064.27	\$98,173.25	\$121,016.75	\$15,220.77	\$0.00	\$15,220.77
267 GIFT	\$8,311.07	\$3,782.38	\$11,020.76	\$1,072.69	\$0.00	\$1,072.69
269 GIFT #2	\$8,337.59	\$16,448.52	\$11,273.36	\$13,512.75	\$0.00	\$13,512.75
266 LAW ENFORCEMENT CONTINUING ED	\$8,864.96	\$1,231.62	\$1,161.08	\$8,935.50	\$0.00	\$8,935.50
202 LOCAL ROAD AND STREET	\$27,993.31	\$3,042.24	\$0.00	\$31,035.55	\$0.00	\$31,035.55
201 MOTOR VEHICLE HIGHWAY	\$137,406.85	\$214,300.54	\$131,939.25	\$219,768.14	\$0.00	\$219,768.14
216 PARKS AND RECREATION	\$49,991.65	\$100,638.30	\$65,226.74	\$85,403.21	\$0.00	\$85,403.21
268 POLICE DONATION	\$137.45	\$1,880.29	\$110.29	\$1,907.45	\$0.00	\$1,907.45
263 POLICE GRANT	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
105 RAINY DAY	\$84,816.97	\$7,652.02	\$0.00	\$92,468.99	\$0.00	\$92,468.99
264 RIVERBOAT	\$19,733.77	\$3,469.23	\$3,000.00	\$20,203.00	\$0.00	\$20,203.00
270 TOWN CENTER OPERATING	\$155,442.01	\$344,068.15	\$410,000.00	\$89,510.16	\$0.00	\$89,510.16
Total by Fund Type:	\$539,099.90	\$1,009,389.17	\$969,450.86	\$579,038.21	\$0.00	\$579,038.21
FUND TYPE: DEBT SERVICE						
308 STORM WATER DEBTJ	\$22,979.04	\$89,150.66	\$67,827.50	\$44,302.20	\$0.00	\$44,302.20
271 TOWN CENTER DEBT	\$187,000.00	\$374,000.00	\$374,000.00	\$187,000.00	\$0.00	\$187,000.00
Total by Fund Type:	\$209,979.04	\$463,150.66	\$441,827.50	\$231,302.20	\$0.00	\$231,302.20
FUND TYPE: CAPITAL PROJECTS						
102 CREDIT CAPITAL PROJECTS	\$76,785.13	\$98,076.61	\$59,329.67	\$115,532.07	\$0.00	\$115,532.07
400 CUMULATIVE CAPITAL DEVELOPMENT	\$243,994.42	\$49,515.19	\$0.00	\$293,509.61	\$0.00	\$293,509.61
401 CUMULATIVE CAPITAL IMPROVEMENT	\$70,049.93	\$2,102.93	\$0.00	\$72,152.86	\$0.00	\$72,152.86

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
403 CUMULATIVE FIRE	\$81,197.41	\$272,843.03	\$270,962.86	\$83,077.58	\$0.00	\$83,077.58
265 FOOD_BEVERAGE TAX	\$117,773.14	\$172,407.31	\$127,873.89	\$162,306.56	\$0.00	\$162,306.56
110 TIF CAPITAL PROJECT	\$462,612.51	\$830,624.38	\$428,621.28	\$864,615.61	\$0.00	\$864,615.61
Total by Fund Type:	\$1,052,412.54	\$1,425,569.45	\$886,787.70	\$1,591,194.29	\$0.00	\$1,591,194.29
FUND TYPE: AGENCY						
701 PAYROLL	\$1,372.26	\$640,198.04	\$640,410.99	\$1,159.31	\$0.00	\$1,159.31
Total by Fund Type:	\$1,372.26	\$640,198.04	\$640,410.99	\$1,159.31	\$0.00	\$1,159.31
Subtotal All Funds:	\$2,094,830.46	\$4,339,852.00	\$3,595,402.24	\$2,839,280.22	\$0.00	\$2,839,280.22

Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$0.00		
Transfers Out			\$0.00
Net Receipts and Disbursements	\$4,339,852.00	\$3,595,402.24	

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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
626 STORM WATER UTILITY-CONSTRUCTION	\$74,554.47	\$271.31	\$74,825.78	\$0.00	\$0.00	\$0.00
625 STORM WATER UTILITY-OPERATING	\$74,000.47	\$55,921.20	\$66,614.13	\$63,307.54	\$0.00	\$63,307.54
607 WASTEWATER UTIL-BOND AND INTEREST	\$10,540.65	\$60,000.00	\$60,155.00	\$10,385.65	\$0.00	\$10,385.65
608 WASTEWATER UTILITY-DEBT RESERVE	\$137,813.00	\$0.00	\$0.00	\$137,813.00	\$0.00	\$137,813.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE	\$903,525.18	\$110,000.00	\$212,656.54	\$800,868.64	\$0.00	\$800,868.64
606 WASTEWATER UTILITY-OPERATING	\$60,475.53	\$238,618.22	\$221,114.09	\$77,979.66	\$0.00	\$77,979.66
601 WATER UTILITY-BOND AND INTEREST	\$5,819.39	\$55,200.00	\$54,862.36	\$6,157.03	\$0.00	\$6,157.03
604 WATER UTILITY-CUSTOMER DEPOSIT	\$3,650.00	\$1,004.06	\$1,329.06	\$3,325.00	\$0.00	\$3,325.00
602 WATER UTILITY-DEBT RESERVE	\$122,619.00	\$0.00	\$0.00	\$122,619.00	\$0.00	\$122,619.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$307,136.15	\$170,000.00	\$320,197.95	\$156,938.20	\$0.00	\$156,938.20
600 WATER UTILITY-OPERATING	\$65,825.65	\$239,875.79	\$208,481.36	\$97,220.08	\$0.00	\$97,220.08
Total by Fund Type:	\$1,765,959.49	\$930,890.58	\$1,220,236.27	\$1,476,613.80	\$0.00	\$1,476,613.80

Subtotal All Funds:	\$1,765,959.49	\$930,890.58	\$1,220,236.27	\$1,476,613.80	\$0.00	\$1,476,613.80
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$930,890.58	\$1,220,236.27			

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

UNIT NAME: SHIPSHEWANA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAGRANGE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110	GENERAL PROPERTY TAXES	\$452,041.61
101110	GENERAL PROPERTY TAXES	\$0.00
	Total for: TAXES	\$452,041.61
101352	ABC EXCISE TAX DISTRIBUTION	\$1,070.28
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$448.24
101124	SPECIAL STATE DISTRIBUTION	\$27,283.87
101121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,588.00
101122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$18,151.68
101125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$801.24
101123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$268,712.04
	Total for: INTERGOVERNMENTAL	\$318,055.35
101606	BUILDING DEPARTMENT CHARGES	\$0.00
101601	COPY MACHINE CHARGES	\$191.45
101607	CHARGES FOR SERVICES, OTHER HWY AND STREETS	\$50.00
	Total for: CHARGES FOR SERVICES	\$241.45
101531	INFRACTIONS	\$18,000.00
101608	FINES AND FEES-OTHER	\$310.00
101530	COURT COSTS	\$0.00
	Total for: FINES, FORFEITURES, AND FEES	\$18,310.00
101610	INTEREST EARNED	\$2,689.49
101621	RENTAL OF PROPERTY	\$6,899.37
101602	MISCELLANEOUS REVENUE-OTHER	\$489.04
	Total for: MISCELLANEOUS	\$10,077.90
101602	SALE OF CAPITAL ASSETS	\$1,850.00
101604	REIMBURSEMENTS-OTHER	\$942.08
101603	REIMBURSEMENTS-OTHER	\$26.29
	Total for: OTHER FINANCING SOURCES	\$2,818.37
	TOTAL RECEIPTS FOR 101 GENERAL	\$801,544.68
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110	GENERAL PROPERTY TAXES	\$184,425.85
201127	OTHER TAXES	\$3,409.47
	Total for: TAXES	\$187,835.32
201349	STATE GRANTS-OTHER	\$0.00
201313	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$14,209.40
201121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$632.00
201122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,302.63
201125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$318.71
201126	WHEEL TAX INTERGOVERNMENTAL	\$832.70

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: SHIPSHEWANA CIVIL TOWN
COUNTY: LAGRANGE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
	Total for: INTERGOVERNMENTAL	\$23,295.44
201610	INTEREST EARNED	\$1,292.78
201602	MISCELLANEOUS REVENUE-OTHER	\$1,877.00
	Total for: MISCELLANEOUS	\$3,169.78
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$214,300.54
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202348	LOCAL ROAD AND STREET DISTRIBUTION	\$2,850.46
	Total for: INTERGOVERNMENTAL	\$2,850.46
202610	INTEREST EARNED	\$191.78
	Total for: MISCELLANEOUS	\$191.78
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$3,042.24
Fund:	<u>230 FEDERAL GRANTS # 1</u>	
230312	FED. GRANTS-WATER AND SEWER	\$207,702.63
	Total for: INTERGOVERNMENTAL	\$207,702.63
TOTAL RECEIPTS FOR 230 FEDERAL GRANTS # 1		\$207,702.63
Fund:	<u>266 LAW ENFORCEMENT CONTINUING ED</u>	
266427	INTERGOVERNMENTAL REVENUE, OTHER	\$839.00
	Total for: INTERGOVERNMENTAL	\$839.00
266421	ACCIDENT REPORT COPIES	\$130.00
266422	GUN PERMIT APPLICATIONS	\$203.00
	Total for: CHARGES FOR SERVICES	\$333.00
266610	INTEREST EARNED	\$59.62
	Total for: MISCELLANEOUS	\$59.62
TOTAL RECEIPTS FOR 266 LAW ENFORCEMENT CONTINUING ED		\$1,231.62
Fund:	<u>264 RIVERBOAT</u>	
264361	OTHER TAXES	\$3,354.31
	Total for: TAXES	\$3,354.31
264610	INTEREST EARNED	\$114.92
	Total for: MISCELLANEOUS	\$114.92
TOTAL RECEIPTS FOR 264 RIVERBOAT		\$3,469.23
Fund:	<u>216 PARKS AND RECREATION</u>	
216110	GENERAL PROPERTY TAXES	\$80,990.26
	Total for: TAXES	\$80,990.26

UNIT NAME: SHIPSHEWANA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAGRANGE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>216 PARKS AND RECREATION</u>	
216349	STATE GRANTS-OTHER	\$4,840.00
216121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$281.00
216122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,818.98
216125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$141.46
	Total for: INTERGOVERNMENTAL	\$8,081.44
216621	PARK RECEIPTS	\$1,050.00
216622	CONCESSION STANDS	\$805.00
	Total for: CHARGES FOR SERVICES	\$1,855.00
216610	INTEREST EARNED	\$515.60
216620	RENTAL OF PROPERTY	\$8,850.00
216602	MISCELLANEOUS REVENUE-OTHER	\$0.00
216604	MISCELLANEOUS REVENUE-OTHER	\$71.00
	Total for: MISCELLANEOUS	\$9,436.60
216602	SALE OF CAPITAL ASSETS	\$275.00
	Total for: OTHER FINANCING SOURCES	\$275.00
	TOTAL RECEIPTS FOR 216 PARKS AND RECREATION	\$100,638.30
Fund:	<u>411 FIREFIGHTING</u>	
411110	GENERAL PROPERTY TAXES	\$31,062.39
	Total for: TAXES	\$31,062.39
411121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$109.00
411122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,219.45
411125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$54.99
	Total for: INTERGOVERNMENTAL	\$1,383.44
411426	FIRE PROTECTION CONTRACTS	\$45,987.51
411428	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$18,687.55
411430	CHARGES FOR SERVICES, OTHER HEALTH AND WELFARE	\$70.00
411429	CHARGES FOR SERVICES-OTHER	\$420.00
	Total for: CHARGES FOR SERVICES	\$65,165.06
411421	FINES AND FEES-OTHER	\$10.00
	Total for: FINES, FORFEITURES, AND FEES	\$10.00
411610	INTEREST EARNED	\$159.64
	Total for: MISCELLANEOUS	\$159.64
411604	REIMBURSEMENTS-OTHER	\$392.72
	Total for: OTHER FINANCING SOURCES	\$392.72
	TOTAL RECEIPTS FOR 411 FIREFIGHTING	\$98,173.25
Fund:	<u>267 GIFT</u>	
267610	INTEREST EARNED	\$8.93

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: SHIPSHEWANA CIVIL TOWN
COUNTY: LAGRANGE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>267 GIFT</u>		
267670	CONTRIBUTIONS AND DONATIONS	\$0.00
267673	CONTRIBUTIONS AND DONATIONS	\$0.00
267674	CONTRIBUTIONS AND DONATIONS	\$2,691.45
267672	CONTRIBUTIONS AND DONATIONS	\$1,082.00
	Total for: MISCELLANEOUS	\$3,782.38
TOTAL RECEIPTS FOR 267 GIFT		\$3,782.38
Fund: <u>105 RAINY DAY</u>		
105128	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$6,050.34
105127	CREDIT INTERGOVERNMENTAL	\$1,018.81
	Total for: INTERGOVERNMENTAL	\$7,069.15
105610	INTEREST EARNED	\$582.87
	Total for: MISCELLANEOUS	\$582.87
TOTAL RECEIPTS FOR 105 RAINY DAY		\$7,652.02
Fund: <u>269 GIFT #2</u>		
269610	INTEREST EARNED	\$62.84
269670	CONTRIBUTIONS AND DONATIONS	\$13,822.97
269602	CONTRIBUTIONS AND DONATIONS	\$1,067.58
269604	MISCELLANEOUS REVENUE-OTHER	\$1,495.13
269602	MISCELLANEOUS REVENUE-OTHER	\$0.00
	Total for: MISCELLANEOUS	\$16,448.52
TOTAL RECEIPTS FOR 269 GIFT #2		\$16,448.52
Fund: <u>268 POLICE DONATION</u>		
268610	INTEREST EARNED	\$0.04
268670	CONTRIBUTIONS AND DONATIONS	\$30.00
268602	MISCELLANEOUS REVENUE-OTHER	\$1,850.25
	Total for: MISCELLANEOUS	\$1,880.29
TOTAL RECEIPTS FOR 268 POLICE DONATION		\$1,880.29
Fund: <u>270 TOWN CENTER OPERATING</u>		
270361	INNKEEPERS TAX	\$91,349.18
	Total for: TAXES	\$91,349.18
270610	INTEREST EARNED	\$805.47
270620	RENTAL OF PROPERTY	\$23,390.00
270612	MISCELLANEOUS REVENUE-OTHER	\$228,523.50
	Total for: MISCELLANEOUS	\$252,718.97

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 270 TOWN CENTER OPERATING	\$344,068.15
Fund: <u>263 POLICE GRANT</u>	
263312 LOCAL GOVERNMENT GRANT-OTHER	\$4,000.00
Total for: INTERGOVERNMENTAL	\$4,000.00
TOTAL RECEIPTS FOR 263 POLICE GRANT	\$4,000.00
Fund: <u>260 APPRECIATION FUND</u>	
260001 OTHER FINANCING SOURCES	\$3,000.00
Total for: OTHER FINANCING SOURCES	\$3,000.00
TOTAL RECEIPTS FOR 260 APPRECIATION FUND	\$3,000.00
Fund: <u>308 STORM WATER DEBTJ</u>	
308110 GENERAL PROPERTY TAXES	\$85,315.38
Total for: TAXES	\$85,315.38
308121 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$295.00
308122 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,370.32
308125 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$148.42
Total for: INTERGOVERNMENTAL	\$3,813.74
308610 INTEREST EARNED	\$21.54
Total for: MISCELLANEOUS	\$21.54
308001 INTERFUND LOAN PAYMENTS RECEIVED	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 308 STORM WATER DEBTJ	\$89,150.66
Fund: <u>271 TOWN CENTER DEBT</u>	
271001 INTERFUND LOAN PAYMENTS RECEIVED	\$374,000.00
Total for: OTHER FINANCING SOURCES	\$374,000.00
TOTAL RECEIPTS FOR 271 TOWN CENTER DEBT	\$374,000.00
Fund: <u>400 CUMULATIVE CAPITAL DEVELOPMENT</u>	
400110 GENERAL PROPERTY TAXES	\$45,820.59
Total for: TAXES	\$45,820.59
400121 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$158.00
400122 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,809.07
400125 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$79.84
Total for: INTERGOVERNMENTAL	\$2,046.91
400610 INTEREST EARNED	\$1,647.69
Total for: MISCELLANEOUS	\$1,647.69
TOTAL RECEIPTS FOR 400 CUMULATIVE CAPITAL DEVELOPMENT	\$49,515.19

	<u>Title</u>	<u>Amount</u>
Fund: <u>403 CUMULATIVE FIRE</u>		
403110	GENERAL PROPERTY TAXES	\$30,610.44
	Total for: TAXES	\$30,610.44
403121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$105.00
403122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,208.56
403125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$53.34
	Total for: INTERGOVERNMENTAL	\$1,366.90
403610	INTEREST EARNED	\$458.39
403602	OTHER CONTRIBUTIONS	\$90,000.00
403602	MISCELLANEOUS REVENUE-OTHER	\$407.30
	Total for: MISCELLANEOUS	\$90,865.69
403001	NET PROCEEDS FROM BORROWINGS	\$150,000.00
	Total for: OTHER FINANCING SOURCES	\$150,000.00
TOTAL RECEIPTS FOR 403 CUMULATIVE FIRE		\$272,843.03
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>		
401354	CIGARETTE TAX DISTR-CCI FUND	\$1,643.55
	Total for: INTERGOVERNMENTAL	\$1,643.55
401610	INTEREST EARNED	\$459.38
	Total for: MISCELLANEOUS	\$459.38
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT		\$2,102.93
Fund: <u>102 CREDIT CAPITAL PROJECTS</u>		
102126	CREDIT INTERGOVERNMENTAL	\$97,683.97
	Total for: INTERGOVERNMENTAL	\$97,683.97
102610	INTEREST EARNED	\$392.64
	Total for: MISCELLANEOUS	\$392.64
102001	INTERFUND LOAN PAYMENTS RECEIVED	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 102 CREDIT CAPITAL PROJECTS		\$98,076.61
Fund: <u>110 TIF CAPITAL PROJECT</u>		
110119	GENERAL PROPERTY TAXES	\$61,526.16
110604	GENERAL PROPERTY TAXES	\$0.00
110120	GENERAL PROPERTY TAXES	\$764,591.36
	Total for: TAXES	\$826,117.52
110610	INTEREST EARNED	\$3,628.03
110602	MISCELLANEOUS REVENUE-OTHER	\$878.83
	Total for: MISCELLANEOUS	\$4,506.86
110000	TRANSFER OF FUNDS-OTHER	\$0.00

	<u>Title</u>	<u>Amount</u>
Fund: <u>110 TIF CAPITAL PROJECT</u>		
110000	INTERFUND LOAN PAYMENTS RECEIVED	\$0.00
110603	REFUNDS-OTHER	\$0.00
	Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR 110 TIF CAPITAL PROJECT		\$830,624.38
Fund: <u>265 FOOD BEVERAGE TAX</u>		
265361	FOOD AND BEVERAGE TAX	\$119,079.93
	Total for: TAXES	\$119,079.93
265312	FED. GRANTS-TRANSPORTATION	\$52,629.03
	Total for: INTERGOVERNMENTAL	\$52,629.03
265610	INTEREST EARNED	\$698.35
	Total for: MISCELLANEOUS	\$698.35
TOTAL RECEIPTS FOR 265 FOOD BEVERAGE TAX		\$172,407.31
Fund: <u>701 PAYROLL</u>		
701929	AGENCY FUND ADDITIONS	\$2,786.37
701933	AGENCY FUND ADDITIONS	\$1,550.94
701934	AGENCY FUND ADDITIONS	\$19,379.57
701930	AGENCY FUND ADDITIONS	\$5,137.95
701931	AGENCY FUND ADDITIONS	\$1,225.35
701932	AGENCY FUND ADDITIONS	\$14,499.96
701110	AGENCY FUND ADDITIONS	\$434,258.41
701921	AGENCY FUND ADDITIONS	\$47,574.05
701922	AGENCY FUND ADDITIONS	\$35,413.35
701923	AGENCY FUND ADDITIONS	\$8,282.16
701924	AGENCY FUND ADDITIONS	\$18,626.67
701925	AGENCY FUND ADDITIONS	\$7,648.40
701927	AGENCY FUND ADDITIONS	\$35,510.09
701928	AGENCY FUND ADDITIONS	\$8,304.77
	Total for: OTHER FINANCING SOURCES	\$640,198.04
TOTAL RECEIPTS FOR 701 PAYROLL		\$640,198.04
Total Receipts:		\$4,339,852.00

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 44-3-728 PAGE: 1
 COUNTY: LAGRANGE COUNTY
 UNIT NAME: SHIPSHEWANA CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$30,898.36
	SUPPLIES		\$33,212.13
	OTHER SERVICES AND CHARGES		\$56,068.76
	CAPITAL OUTLAY		\$11,760.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$131,939.25
Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$0.00
Fund:	230 FEDERAL GRANTS # 1		
	CAPITAL OUTLAY		\$207,702.63
	TOTAL		\$207,702.63
Fund:	266 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$1,161.08
	TOTAL		\$1,161.08
Fund:	264 RIVERBOAT		
	OTHER DISBURSEMENTS		\$3,000.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$3,000.00
Fund:	216 PARKS AND RECREATION		
	PERSONAL SERVICES		\$14,673.27
	SUPPLIES		\$9,576.89
	OTHER SERVICES AND CHARGES		\$30,512.62
	CAPITAL OUTLAY		\$10,463.96
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$65,226.74
Fund:	411 FIREFIGHTING		
	PERSONAL SERVICES		\$41,822.83
	SUPPLIES		\$30,999.62
	OTHER SERVICES AND CHARGES		\$47,917.30
	OTHER DISBURSEMENTS		\$277.00
	TOTAL		\$121,016.75
Fund:	267 GIFT		
	SUPPLIES		\$3,941.22
	CAPITAL OUTLAY		\$7,079.54
	TOTAL		\$11,020.76
Fund:	269 GIFT #2		
	SUPPLIES		\$5,454.24
	OTHER SERVICES AND CHARGES		\$1,817.50
	CAPITAL OUTLAY		\$4,001.62

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 44-3-728 PAGE: 2

COUNTY: LAGRANGE COUNTY
 UNIT NAME: SHIPSHEWANA CIVIL TOWN

TOTAL		\$11,273.36
Fund: 268 POLICE DONATION		
	SUPPLIES	\$45.29
	OTHER SERVICES AND CHARGES	\$65.00
TOTAL		\$110.29
Fund: 270 TOWN CENTER OPERATING		
	OTHER SERVICES AND CHARGES	\$69,000.00
	OTHER DISBURSEMENTS	\$341,000.00
TOTAL		\$410,000.00
Fund: 263 POLICE GRANT		
	SUPPLIES	\$1,999.90
	OTHER SERVICES AND CHARGES	\$2,000.10
TOTAL		\$4,000.00
Fund: 260 APPRECIATION FUND		
	OTHER SERVICES AND CHARGES	\$3,000.00
TOTAL		\$3,000.00
Fund: 308 STORM WATER DEBTJ		
	DEBT SERVICE-PRINCIPAL	\$30,000.00
	DEBT SERVICE-INTEREST	\$37,427.50
	OTHER DISBURSEMENTS	\$400.00
	TRANSFER OF FUNDS	\$0.00
	INTERFUND LOANS	\$0.00
TOTAL		\$67,827.50
Fund: 271 TOWN CENTER DEBT		
	OTHER DISBURSEMENTS	\$374,000.00
TOTAL		\$374,000.00
Fund: 400 CUMULATIVE CAPITAL DEVELOPMENT		
	TRANSFER OF FUNDS	\$0.00
TOTAL		\$0.00
Fund: 403 CUMULATIVE FIRE		
	DEBT SERVICE-PRINCIPAL	\$15,000.00
	CAPITAL OUTLAY	\$255,962.86
	TRANSFER OF FUNDS	\$0.00
TOTAL		\$270,962.86
Fund: 102 CREDIT CAPITAL PROJECTS		
	SUPPLIES	\$0.00
	OTHER SERVICES AND CHARGES	\$10,777.00
	DEBT SERVICE-PRINCIPAL	\$25,000.00
	DEBT SERVICE-INTEREST	\$23,552.67
	INTERFUND LOANS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 44-3-728 PAGE: 3
COUNTY: LAGRANGE COUNTY
UNIT NAME: SHIPSHEWANA CIVIL TOWN

TOTAL		\$59,329.67
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Fund: 110 TIF CAPITAL PROJECT		
	OTHER SERVICES AND CHARGES	\$4,585.00
	CAPITAL OUTLAY	\$50,036.28
	OTHER DISBURSEMENTS	\$374,000.00
	TRANSFER OF FUNDS	\$0.00
	INTERFUND LOANS	\$0.00
TOTAL		\$428,621.28
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Fund: 265 FOOD_BEVERAGE TAX		
	OTHER SERVICES AND CHARGES	\$78,197.23
	CAPITAL OUTLAY	\$49,676.66
TOTAL		\$127,873.89
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Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$640,410.99
TOTAL		\$640,410.99
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TOTAL DISBURSEMENTS:		\$2,938,477.05

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 44-3-728 PAGE: 1
COUNTY: LAGRANGE COUNTY
UNIT NAME: SHIPSHEWANA CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$338,638.04
SUPPLIES	\$63,003.15
OTHER SERVICES AND CHARGES	\$159,384.67
CAPITAL OUTLAY	\$95,658.81
OTHER DISBURSEMENTS	\$240.52
TRANSFER OF FUNDS	\$0.00

TOTAL **\$656,925.19**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$338,638.04
SUPPLIES	\$63,003.15
OTHER SERVICES AND CHARGES	\$159,384.67
CAPITAL OUTLAY	\$95,658.81
OTHER DISBURSEMENTS	\$240.52
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$656,925.19**

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
600 WATER UTILITY-OPERATING WATER CASH OPERATING	NO FUNCTION NEEDED	600441 METERED-OTHER METERED WATER CASH OPERATING	\$180,858.59
	NO FUNCTION NEEDED	600602 MISC. SERVICE REVENUES MISCELLANEOUS REVENUE	\$2,200.07
	NO FUNCTION NEEDED	600444 PENALTIES LATE FEES/PENALTIES	\$1,412.41
	NO FUNCTION NEEDED	600603 OTHER REVENUE CANCELLATION OF OUTSTANDING WARRANTS	\$35.89
	Expense Category Total:		\$184,506.96
	GENERAL CATEGORIES	600447 PENALTIES FIRE PROTECTION WATER CASH	\$7,060.77
	GENERAL CATEGORIES	600443 RECONNECT FEE TURN ON/OFF FEES	\$1,150.00
	GENERAL CATEGORIES	600442 OTHER REVENUE SALES TAX	\$25,608.40
	GENERAL CATEGORIES	600446 OTHER REVENUE HOOK-UPS WATER CASH OPERATING	\$0.00
	GENERAL CATEGORIES	600610 INTEREST EARNED INTEREST WATER DEPT	\$3,394.48
	GENERAL CATEGORIES	600620 RENTAL OF PROPERTY WATER TOWER SPACE RENTAL	\$17,617.74
	GENERAL CATEGORIES	600604 REFUNDS-OTHER REIMBURSEMENTS WATER	\$537.44
	Expense Category Total:		\$55,368.83
	Fund Total:		\$239,875.79
601 WATER UTILITY-BOND AND INTEREST WATER BOND_INTEREST	GENERAL CATEGORIES	601441 CAPITAL CONTRIBUTIONS METERED WATER BOND_INTEREST	\$55,200.00
	Expense Category Total:		\$55,200.00
	Fund Total:		\$55,200.00
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER WORK IMPROVEMENT	GENERAL CATEGORIES	603441 CAPITAL CONTRIBUTIONS METERED WATER IMPROVEMENT/REPLACEMENT	\$145,000.00
	GENERAL CATEGORIES	603447 CAPITAL CONTRIBUTIONS FIRE PROTECTION WATER IMPROVE/REPLACE	\$15,000.00
	Expense Category Total:		\$160,000.00
	NO FUNCTION NEEDED	603604 NET PROCEEDS FROM BORROWINGS TEMPORARY LOAN	\$10,000.00
	Expense Category Total:		\$10,000.00
	Fund Total:		\$170,000.00
604 WATER UTILITY-CUSTOMER DEPOSIT CUSTOMER DEPOSIT (METER)	GENERAL CATEGORIES	604445 GUARANTEED REVENUES METER DEPOSITS WATER	\$1,004.06

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Expense Category Total: \$1,004.06

Fund Total: \$1,004.06

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER CASH OPERATING	NO FUNCTION NEEDED	606603 OTHER REVENUE CANCELLATION OF OUTSTANDING WARRANTS	\$40.00
			\$40.00
	GENERAL CATEGORIES	606602 MISC. SERVICE REVENUES MISCELLANEOUS REVENUE SEWER	\$158.48
	GENERAL CATEGORIES	606444 PENALTIES PENALTIES SEWER CASH OPERATING	\$4,203.46
	GENERAL CATEGORIES	606446 SEWER CONNECTION FEES HOOK-UPS SEWER	\$1,500.00
	GENERAL CATEGORIES	606441 SEWAGE FEE SEWAGE FEES	\$224,940.73
	GENERAL CATEGORIES	606610 INTEREST EARNED INTEREST SEWER CASH OPERATING	\$7,549.15
			\$238,351.82
	NO FUNCTION NEEDED	606604 REFUNDS-OTHER REIMBURSEMENTS - SEWER CASH	\$226.40
			\$226.40
			\$238,618.22
607 WASTEWATER UTIL-BOND AND INTEREST SEWER BOND_INTEREST	NO FUNCTION NEEDED	607441 CAPITAL CONTRIBUTIONS SEWER FEES BOND_INTEREST	\$60,000.00
			\$60,000.00
			\$60,000.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE SEWER IMPROVEMENT/REPLACEMENT	GENERAL CATEGORIES	609441 CAPITAL CONTRIBUTIONS SEWER IMPROVEMENT REPLACEMENT	\$110,000.00
	GENERAL CATEGORIES	609446 CAPITAL CONTRIBUTIONS HOOK-UPS SEWER IMPROVEMENT	\$0.00
	GENERAL CATEGORIES	609602 CAPITAL CONTRIBUTIONS SEWER REPLACEMENT	\$0.00
			\$110,000.00
			\$110,000.00
625 STORM WATER UTILITY-OPERATING STORM WATER CASH OPERATING	NO FUNCTION NEEDED	625444 PENALTIES LATE FEES STORM WATER	\$258.62
	NO FUNCTION NEEDED	625441 STORM WATER FEE STORM WATER FEES	\$55,099.58
	NO FUNCTION NEEDED	625603 OTHER REVENUE CANCELLATION OF OUTSTANDING WARRANTS	\$15.93
	NO FUNCTION NEEDED	625610 INTEREST EARNED INTEREST STORM WATER	\$547.07

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Expense Category Total:

\$55,921.20

Fund Total:

\$55,921.20

Fund Name	Expense Category	Account Title	Amount
626 STORM WATER UTILITY-CONSTRUCTION STORM WATER CONSTRUCTION	NO FUNCTION NEEDED	626610 INTEREST EARNED INTEREST STORM WATER CONSTRUCTION	\$271.31
			\$271.31
			\$271.31
Total REVENUES:			\$930,890.58

EXPENDITURES

600 WATER UTILITY-OPERATING WATER CASH OPERATING	GENERAL CATEGORIES	600001112 ACCOUNTING AND COLLECTION LABOR OFFICE WAGES	\$15,084.66
	GENERAL CATEGORIES	600001351 ACCOUNTING AND COLLECTION LABOR GAS _ELECTRIC WATER DEPT	\$15,838.84
	GENERAL CATEGORIES	600001136 ACCOUNTING AND COLLECTION LABOR UNIFORM RENTAL	\$1,009.15
	GENERAL CATEGORIES	600001111 SALARIES AND WAGES-EMPLOYEES OPERATING LABOR	\$71,703.93
	GENERAL CATEGORIES	600001113 SALARIES AND WAGES-OFFICERS, DIRECTORS TOWN MANAGER SALARY	\$14,235.63
	GENERAL CATEGORIES	600001132 EMPLOYEE PENSIONS AND BENEFITS RETIREMENT	\$2,889.78
	GENERAL CATEGORIES	600001131 EMPLOYEE PENSIONS AND BENEFITS FICA/UNEMPLOYMENT	\$7,860.59
	GENERAL CATEGORIES	600001210 OFFICE SUPPLIES OFFICE SUPPLIES WATER	\$1,484.18
	GENERAL CATEGORIES	600001214 PLANT REPAIRS PLANT MISC. EXPENSE	\$9,709.38
	GENERAL CATEGORIES	600001290 CHEMICALS CHEMICALS	\$4,394.67
	GENERAL CATEGORIES	600001231 MATERIALS AND SUPPLIES MATERIALS SUPPLIES	\$4,748.55
	GENERAL CATEGORIES	600001221 PURCHASED GAS GAS _DIESEL FUEL WATER DEPT	\$935.97
	GENERAL CATEGORIES	600001220 REPAIRS EQUIPMENT REPAIR	\$1,412.90
	GENERAL CATEGORIES	600001312 CONTRACTUAL SERVICES-ENGINEERING ENGINEERING FEES	\$0.00
	GENERAL CATEGORIES	600001301 CONTRACTUAL SERVICES-LEGAL ATTORNEY WATER CASH	\$1,018.75
	GENERAL CATEGORIES	600001310 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL SERVICES	\$4,463.10

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount	
600 WATER UTILITY-OPERATING WATER CASH OPERATING	GENERAL CATEGORIES	600001314 CONTRACTUAL SERVICES-TESTING FEES FOR WATER TESTING	\$4,377.75	
	GENERAL CATEGORIES	600001344 INSURANCE-GENERAL LIABILITY INSURANCE WATER DEPT	\$6,638.00	
	GENERAL CATEGORIES	600001134 INSURANCE-OTHER EMPLOYER SHARE HEALTH INSURANCE	\$4,153.79	
	GENERAL CATEGORIES	600001150 TAXES SALES TAX	\$25,497.48	
	GENERAL CATEGORIES	600001151 TAXES GROSS UTILITY RECEIPTS TAX	\$6,599.00	
	GENERAL CATEGORIES	600001213 MISCELLANEOUS MISCELLEANOUS EXPENSE OFFICE	\$1,195.52	
	GENERAL CATEGORIES	600001152 MISCELLANEOUS TRAINING/SEMINARS/CEU'S	\$935.59	
	GENERAL CATEGORIES	600001315 MISCELLANEOUS DUE/LICENSES FEES	\$496.00	
	GENERAL CATEGORIES	600001324 MISCELLANEOUS TELEPHONE	\$1,115.73	
	GENERAL CATEGORIES	600001325 MISCELLANEOUS PAGER AIRTIME RENTAL	\$185.84	
	GENERAL CATEGORIES	600001326 MISCELLANEOUS UPS CHARGES	\$271.43	
	GENERAL CATEGORIES	600001354 MISCELLANEOUS W/S/SW WATER DEPT	\$100.80	
	Expense Category Total:			\$208,357.01
		NO FUNCTION NEEDED	600001001 REFUNDS WATER REFUNDS	\$124.35
Expense Category Total:			\$124.35	
Fund Total:			\$208,481.36	
601 WATER UTILITY-BOND AND INTEREST WATER BOND_INTEREST	NO FUNCTION NEEDED	601001381 BONDS RETIRED (PRINCIPAL ONLY) PRINCIPAL BONDS	\$40,000.00	
	NO FUNCTION NEEDED	601001382 INTEREST PAID ON BONDS AND LOANS INTEREST / BONDS	\$14,862.36	
	Expense Category Total:			\$54,862.36
Fund Total:			\$54,862.36	
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER WORK IMPROVEMENT	WATER TREATMENT EXPENSE-MAINT	603001302 CONTRACTUAL SERVICES-LEGAL ATTORNEY WATER IMPROVE/REPLAC	\$0.00	
	Expense Category Total:		\$0.00	
	NO FUNCTION NEEDED	603001220 CAPITAL OUTLAY-OTHER EQUIPMENT REPAIR WATER IMP/REP	\$5,249.77	
	NO FUNCTION NEEDED	603001435 WATER/SEWER LINE CONSTRUCTION WATER IMPROVEMENTS	\$214,347.40	
	NO FUNCTION NEEDED	603001924 OTHER DISBURSEMENTS TEMP LOAN TRANSFER	\$0.00	
Expense Category Total:			\$219,597.17	
	WATER TREATMENT EXPENSE-MAINT	603001301 CAPITAL OUTLAY-OTHER	\$74,817.20	

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

603 WATER UTILITY-DEPRECIATION/IMPROVE WATER WORK IMPROVEMENT	WATER TREATMENT EXPENSE-MAINT	ENGINEERING WATER IMPROVE/REPLACE 603001303 CAPITAL OUTLAY-OTHER PROFESSIONAL SERVICES	\$25,783.58
Expense Category Total:			\$100,600.78
Fund Total:			\$320,197.95
604 WATER UTILITY-CUSTOMER DEPOSIT CUSTOMER DEPOSIT (METER)	NO FUNCTION NEEDED	604001590 GUARANTEED DEPOSIT REFUNDS METER DEPOSIT REFUNDS	\$1,329.06
Expense Category Total:			\$1,329.06
Fund Total:			\$1,329.06
606 WASTEWATER UTILITY-OPERATING SEWER CASH OPERATING	GENERAL CATEGORIES	606001351 ACCOUNTING AND COLLECTION LABOR ELECTRIC/GAS @ WWTP	\$26,736.02
	GENERAL CATEGORIES	606001352 ACCOUNTING AND COLLECTION LABOR LIFT STATION ELECTRIC	\$10,969.50
	GENERAL CATEGORIES	606001111 SALARIES AND WAGES-EMPLOYEES OPERATING LABOR SEWER	\$71,803.90
	GENERAL CATEGORIES	606001112 SALARIES AND WAGES-EMPLOYEES OFFICE WAGES SEWER	\$15,084.66
	GENERAL CATEGORIES	606001113 SALARIES AND WAGES-OFFICERS, DIRECTORS TOWN MANAGER SALARY	\$14,235.63
	GENERAL CATEGORIES	606001132 EMPLOYEE PENSIONS AND BENEFITS RETIREMENT SEWER EMPLOYEES	\$2,891.71
	GENERAL CATEGORIES	606001131 EMPLOYEE PENSIONS AND BENEFITS SS/MED UNEMPLOYMENT SEWER	\$7,805.64
	GENERAL CATEGORIES	606001210 OFFICE SUPPLIES OFFICE SUPPLIES	\$1,204.28
	GENERAL CATEGORIES	606001354 PURCHASED WATER WATER/SEWER SEWER PLANT	\$3,547.34
	GENERAL CATEGORIES	606001215 SLUDGE REMOVAL EXPENSE SLUDGE HAULING	\$9,591.81
	GENERAL CATEGORIES	606001290 CHEMICALS CHEMICALS	\$6,066.99
	GENERAL CATEGORIES	606001231 MATERIALS AND SUPPLIES MATERIALS SUPPLIES	\$6,628.77
	GENERAL CATEGORIES	606001221 PURCHASED GAS GAS _OIL SEWER DEPT	\$1,735.18
	GENERAL CATEGORIES	606001220 REPAIRS EQUIPMENT/MOTOR REPAIR	\$2,833.96
	GENERAL CATEGORIES	606001235 REPAIRS REPAIR PARTS _EQUIPMENT	\$4,314.67
	GENERAL CATEGORIES	606001304 CONTRACTUAL SERVICES-ENGINEERING ENGINEERING SEWER	\$354.25
	GENERAL CATEGORIES	606001301 CONTRACTUAL SERVICES-LEGAL ATTORNEY SEWER CASH	\$667.00
	GENERAL CATEGORIES	606001303 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL SERVICES	\$5,236.41
	GENERAL CATEGORIES	606001214 CONTRACTUAL SERVICES-OTHER MISC EXPENSE PLANT	\$6,945.79

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER CASH OPERATING	GENERAL CATEGORIES	606001152 TRANSPORTATION EXPENSE TRAVEL/SEMINARS	\$353.25
	GENERAL CATEGORIES	606001344 INSURANCE-GENERAL LIABILITY INSURANCE	\$10,495.00
	GENERAL CATEGORIES	606001134 INSURANCE-OTHER EMPLOYER SHARE HEALTH INS	\$4,828.37
	GENERAL CATEGORIES	606001136 RENTS UNIFORM RENTAL	\$709.27
	GENERAL CATEGORIES	606001213 MISCELLANEOUS MISC. EXPENSE OFFICE	\$1,055.24
	GENERAL CATEGORIES	606024000 MISCELLANEOUS NPDES PERMIT FEES	\$2,400.00
	GENERAL CATEGORIES	606001324 MISCELLANEOUS TELEPHONE	\$1,232.91
	GENERAL CATEGORIES	606001326 MISCELLANEOUS UPS CHARGES / SEWER	\$54.17
	GENERAL CATEGORIES	606001353 MISCELLANEOUS PROPANE DISESEL FUEL SEWER PLANT	\$1,231.61
	Expense Category Total:		
	NO FUNCTION NEEDED	606001430 EQUIPMENT EQUIPMENT	\$0.00
	NO FUNCTION NEEDED	606001001 REFUNDS REFUNDS SEWER CASH	\$100.76
Expense Category Total:			\$100.76
Fund Total:			\$221,114.09
607 WASTEWATER UTIL-BOND AND INTEREST SEWER BOND _INTEREST	NO FUNCTION NEEDED	607001381 BONDS RETIRED (PRINCIPAL ONLY) PRINCIPAL BONDS	\$40,000.00
	NO FUNCTION NEEDED	607001382 INTEREST PAID ON BONDS AND LOANS INTEREST BONDS	\$20,155.00
	Expense Category Total:		\$60,155.00
Fund Total:			\$60,155.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE SEWER IMPROVEMENT/REPLACEMENT	NO FUNCTION NEEDED	609001315 EQUIPMENT EQUIPMENT	\$11,584.64
	NO FUNCTION NEEDED	609001435 CONSTRUCTION SW CONSTRUCTION IMPROV/REPL	\$151,390.82
	NO FUNCTION NEEDED	609001303 CAPITAL OUTLAY-OTHER PROFESSIONAL SERVICES SEWER IMP/REP	\$593.40
	NO FUNCTION NEEDED	609001304 CAPITAL OUTLAY-OTHER ENGINEER SEWER IMPROV/REP	\$46,885.18
	Expense Category Total:		\$210,454.04
	GENERAL CATEGORIES	609001301 CAPITAL OUTLAY-OTHER ATTORNEY/SEWER	\$2,202.50
Expense Category Total:			\$2,202.50
Fund Total:			\$212,656.54

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
625 STORM WATER UTILITY-OPERATING STORM WATER CASH OPERATING	GENERAL CATEGORIES	625001352 ACCOUNTING AND COLLECTION LABOR ELECTRICITY/ MIRROR LAKE WELL	\$165.48
	GENERAL CATEGORIES	625001111 SALARIES AND WAGES-EMPLOYEES OPERATING WAGES	\$9,312.01
	GENERAL CATEGORIES	625001112 SALARIES AND WAGES-EMPLOYEES OFFICE WAGES	\$8,482.55
	GENERAL CATEGORIES	625001113 SALARIES AND WAGES-OFFICERS, DIRECTORS TOWN MANAGER SALARY	\$3,558.79
	GENERAL CATEGORIES	625001115 SALARIES AND WAGES-OFFICERS, DIRECTORS BOARD MEMBER WAGES	\$3,300.00
	GENERAL CATEGORIES	625001116 EMPLOYEE PENSIONS AND BENEFITS RETIREMENT/SW	\$681.99
	GENERAL CATEGORIES	625001131 EMPLOYEE PENSIONS AND BENEFITS SS/MED/UNEMPLOYMENT SW	\$1,854.71
	GENERAL CATEGORIES	625001210 OFFICE SUPPLIES OFFICE SUPPLIES	\$1,081.47
	GENERAL CATEGORIES	625001231 MATERIALS AND SUPPLIES MATERIALS SUPPLIES	\$20.00
	GENERAL CATEGORIES	625001215 MAINTENANCE DRAIN MAINTENANCE	\$0.00
	GENERAL CATEGORIES	625001235 REPAIRS EQUIPMENT REPAIR / SW	\$0.00
	GENERAL CATEGORIES	625001301 CONTRACTUAL SERVICES-LEGAL ATTORNEY / SW	\$5,818.75
	GENERAL CATEGORIES	625001310 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL SERVICES SW	\$3,691.56
	GENERAL CATEGORIES	625001312 CONTRACTUAL SERVICES-PROFESSIONAL ENGINEERING SERVICES SW	\$4,076.74
	GENERAL CATEGORIES	625001334 INSURANCE-GENERAL LIABILITY INSURANCE STORM WATER	\$6,087.00
	GENERAL CATEGORIES	625001134 INSURANCE-OTHER HEALTH INS EMPLOYER SHARE	\$1,187.97
	GENERAL CATEGORIES	625001136 RENTS UNIFORM RENTAL	\$702.87
	GENERAL CATEGORIES	625001214 MISCELLANEOUS MISC. EXPENSES SW	\$2,373.53
	GENERAL CATEGORIES	625001213 MISCELLANEOUS MISC. EXPENSE OFFICE SW	\$1,352.22
	Expense Category Total:		\$53,747.64
	NO FUNCTION NEEDED	625002420 CONSTRUCTION STORM WATER IMPROVEMENTS	\$11,606.39
	NO FUNCTION NEEDED	625001001 REFUNDS REFUNDS/REIMBURSEMENTS	\$1,260.10
	Expense Category Total:		\$12,866.49
	Fund Total:		\$66,614.13

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
626 STORM WATER UTILITY-CONSTRUCTION STORM WATER CONSTRUCTION	NO FUNCTION NEEDED	626001441 CONSTRUCTION SW CONSTRUCTION	\$42,728.29
	NO FUNCTION NEEDED	626001301 CAPITAL OUTLAY-OTHER ATTORNEY SW CONST	\$6,534.48
			\$49,262.77
	GENERAL CATEGORIES	626001303 CAPITAL OUTLAY-OTHER ENGINEER SW CONST	\$25,563.01
			\$25,563.01
			\$74,825.78
			\$1,220,236.27

Total EXPENDITURES:

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
		TOS GENERAL CHECKING	386-927-7	\$2,094,830.46			\$2,839,280.22
		TOS WATER CHECKING	386-925-1	\$505,050.19			\$386,259.31
		TOS WASTEWATER CHECKING	386-928-0	\$1,112,354.36			\$1,027,046.95
		TOS STORM WATER CHECKING	386-926-4	\$148,554.94			\$63,307.54

Total CASH: **\$4,315,894.02**

Total Cash and Investments: **\$4,315,894.02**

FOR THE FISCAL YEAR ENDING 2009

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

ALL OTHER LOCAL	\$21,449.00	
TOTAL PAID TO LOCAL GOVERNMENTS		\$21,449.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$21,449.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SHIPSHEWANA CIVIL TOWN

ID: 44-3-728

COUNTY: LAGRANGE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: SHIPSHEWANA CIVIL TOWN

ID: 44-3-728

COUNTY: LAGRANGE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: LAGRANGE COUNTY
UNIT NAME: SHIPSHEWANA CIVIL TOWN

ID: 44-3-728
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2009

<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>
30-0137169	SHIPSHEWANA AREA HISTORICAL SOCIETY	P.O. BOX 1889	LAGRANGE COUNTY	AL YODER	260-768-3030	SUPPLIES, PROFESSIONAL SERVICES,ETC	\$1,394.74
35-6000167	LAGRANGE COUNTY ANIMAL SHELTER	SHIPSHEWANA, IN 46565-1889 CO/LAGRANGE COUNTY AUDITO 114 W MICHIGAN STREET LAGRANGE, IN 4-6761	LAGRANGE COUNTY	BRANDY LOWER	260-463-4142	ANIMAL CONTROL SERVICES	\$500.00
80-0309463	LAGRANGE COUNTY ECONOMIC DEV CORP	304 N TOWNLINE ROAD SUITE 2 LAGRANGE, IN 46761	LAGRANGE COUNTY	KEITH GILLENWATER	260-499-4994	DONATION	\$6,562.00