

FEDERAL IDENTIFICATION NUMBER:
35-6001142

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

UNIT NAME:
INC. TOWN OF NORTH JUDSON

COUNTY:
STARKE

ID: 75-3-876
(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: _____

PRINTED NAME OF OFFICIAL: CONNIE MILLER

ADDRESS: 204 KELLER AVENUE

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: NORTH JUDSON

EMAIL ADDRESS: njclerk@embarqmail.com

ZIP: 46366-0000

*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 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	\$346,076.46	\$619,504.36	\$551,810.56	\$413,770.26	\$0.00	\$413,770.26
Total by Fund Type:	\$346,076.46	\$619,504.36	\$551,810.56	\$413,770.26	\$0.00	\$413,770.26
FUND TYPE: SPECIAL REVENUE						
232 CRIMINAL JUSTICE INSTITUTE GRANT	\$0.00	\$8,300.22	\$8,300.22	\$0.00	\$0.00	\$0.00
708 FEDERAL GRANTS # 1	\$0.00	\$312,190.05	\$312,190.05	\$0.00	\$0.00	\$0.00
620 FEDERAL GRANTS # 2	\$0.00	\$141,615.15	\$128,732.06	\$12,883.09	\$0.00	\$12,883.09
233 LAW ENFORCEMENT CONTINUING ED	\$3,004.94	\$3,561.00	\$619.00	\$5,946.94	\$0.00	\$5,946.94
710 LEVY EXCESS	\$18,226.00	\$0.00	\$18,226.00	\$0.00	\$0.00	\$0.00
231 LOCAL GOVT GRANT # 1	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET	\$56,500.83	\$8,864.74	\$11,000.00	\$54,365.57	\$0.00	\$54,365.57
201 MOTOR VEHICLE HIGHWAY	\$145,493.70	\$61,539.10	\$93,140.55	\$113,892.25	\$0.00	\$113,892.25
204 PARK NONREVERTING OPERATING	\$17,797.24	\$19,530.58	\$21,012.95	\$16,314.87	\$0.00	\$16,314.87
217 POLICE DONATION	\$79.79	\$310.00	\$0.00	\$389.79	\$0.00	\$389.79
500 RAINY DAY	\$49,010.24	\$39,758.32	\$0.00	\$88,768.56	\$0.00	\$88,768.56
219 UNSAFE BUILDING	\$0.00	\$2,271.00	\$2,270.79	\$0.21	\$0.00	\$0.21
Total by Fund Type:	\$290,112.74	\$598,940.16	\$596,491.62	\$292,561.28	\$0.00	\$292,561.28
FUND TYPE: CAPITAL PROJECTS						
447 CAPITAL IMPROVEMENTS	\$34,492.56	\$37,145.00	\$7,790.00	\$63,847.56	\$0.00	\$63,847.56
444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$148,731.39	\$135,202.85	\$147,726.97	\$136,207.27	\$0.00	\$136,207.27
707 CONSTRUCTION	\$0.00	\$901.40	\$901.40	\$0.00	\$0.00	\$0.00
402 CUMULATIVE CAPITAL DEVELOPMENT	\$54,856.85	\$7,328.56	\$18,750.00	\$43,435.41	\$0.00	\$43,435.41
401 CUMULATIVE CAPITAL IMPROVEMENT	\$15,424.91	\$5,136.11	\$11,332.18	\$9,228.84	\$0.00	\$9,228.84
Total by Fund Type:	\$253,505.71	\$185,713.92	\$186,500.55	\$252,719.08	\$0.00	\$252,719.08
FUND TYPE: INTERNAL SERVICE						
504 SELF-INSURANCE	\$5.69	\$1.87	\$7.56	\$0.00	\$0.00	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: INC. TOWN OF NORTH JUDSON

ID: 75-3-876

CASH UNITS ONLY

COUNTY: STARKE

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<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						
Total by Fund Type:	\$5.69	\$1.87	\$7.56	\$0.00	\$0.00	\$0.00
FUND TYPE: AGENCY						
806 PAYROLL	\$-1,464.53	\$515,001.11	\$513,536.58	\$0.00	\$0.00	\$0.00
800 UTILITY CLEARANCE	\$92.38	\$785,576.59	\$785,660.11	\$8.86	\$0.00	\$8.86
Total by Fund Type:	\$-1,372.15	\$1,300,577.70	\$1,299,196.69	\$8.86	\$0.00	\$8.86
Subtotal All Funds:	\$888,328.45	\$2,704,738.01	\$2,634,006.98	\$959,059.48	\$0.00	\$959,059.48

Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$1,353,146.10	
Transfers Out		\$1,351,765.09
Net Receipts and Disbursements	\$1,351,591.91	\$1,282,241.89

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 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						
607 WASTEWATER UTIL-BOND AND INTEREST	\$38,707.49	\$195,101.22	\$124,177.50	\$109,631.21	\$0.00	\$109,631.21
670 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$13,640.19	\$4,725.00	\$2,950.00	\$15,415.19	\$0.00	\$15,415.19
608 WASTEWATER UTILITY-DEBT RESERVE	\$215,080.38	\$44,216.40	\$46,175.44	\$213,121.34	\$0.00	\$213,121.34
606 WASTEWATER UTILITY-OPERATING	\$193,496.41	\$1,053,030.40	\$1,082,789.53	\$163,737.28	\$0.00	\$163,737.28
602 WATER UTILITY-BOND AND INTEREST	\$9,857.52	\$29,390.04	\$29,607.54	\$9,640.02	\$0.00	\$9,640.02
650 WATER UTILITY-CUSTOMER DEPOSIT	\$40,282.74	\$7,650.00	\$6,471.07	\$41,461.67	\$0.00	\$41,461.67
605 WATER UTILITY-DEBT RESERVE	\$33,267.50	\$0.00	\$0.00	\$33,267.50	\$0.00	\$33,267.50
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$112,977.39	\$22,563.84	\$0.00	\$135,541.23	\$0.00	\$135,541.23
601 WATER UTILITY-OPERATING	\$58,273.67	\$326,969.14	\$332,078.18	\$53,164.63	\$0.00	\$53,164.63
Total by Fund Type:	\$715,583.29	\$1,683,646.04	\$1,624,249.26	\$774,980.07	\$0.00	\$774,980.07

Subtotal All Funds:	\$715,583.29	\$1,683,646.04	\$1,624,249.26	\$774,980.07	\$0.00	\$774,980.07
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Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$421,271.50		
Transfers Out			\$421,271.50
Net Receipts and Disbursements	\$1,262,374.54	\$1,202,977.76	

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$329,598.31
101124000	OTHER TAXES	\$318.70
	Total for: TAXES	\$329,917.01
101451000	DOG TAX LICENSES	\$794.00
101221000	BUILDING AND PLANNING PERMITS	\$590.00
101214000	PERMITS, OTHER	\$580.00
101215000	PERMITS, OTHER	\$591.50
	Total for: LICENSES AND PERMITS	\$2,555.50
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$3,344.64
101128000	CIGARETTE TAX DISTR-GENERAL FUND	\$3,892.25
101126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,419.00
101122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$39,505.55
101127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$965.39
101125000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$48,839.03
101129000	RIVERBOAT REVENUE SHARING	\$10,482.21
	Total for: INTERGOVERNMENTAL	\$111,448.07
101413000	COPIES OF PUBLIC RECORDS	\$9.80
101426000	FIRE PROTECTION CONTRACTS	\$33,800.00
101442000	GARBAGE AND TRASH COLLECTION FEES	\$82,611.52
101491000	SALE OF CEMETERY LOTS	\$3,550.00
101495000	CHARGES FOR SERVICES-OTHER	\$312.00
	Total for: CHARGES FOR SERVICES	\$120,283.32
101540000	ORDINANCE VIOLATIONS	\$1,550.00
101444000	FINES AND FEES-OTHER	\$1,894.36
	Total for: FINES, FORFEITURES, AND FEES	\$3,444.36
101609000	INTEREST EARNED	\$21,488.00
101640000	CABLE TV FRANCHISE	\$9,728.08
	Total for: MISCELLANEOUS	\$31,216.08
101970000	TRANSFER OF FUNDS-OTHER	\$18,226.00
101913000	INSURANCE REIMBURSEMENTS	\$2,808.00
101990000	OTHER FINANCING SOURCES	\$-393.98
	Total for: OTHER FINANCING SOURCES	\$20,640.02
	TOTAL RECEIPTS FOR 101 GENERAL	\$619,504.36
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$11,931.16
	Total for: TAXES	\$11,931.16
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$43,731.31
201359000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$651.87

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$159.75
201122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,430.06
201127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$34.95
	Total for: INTERGOVERNMENTAL	\$46,007.94
201495000	CHARGES FOR SERVICES-OTHER	\$600.00
	Total for: CHARGES FOR SERVICES	\$600.00
201990000	OTHER FINANCING SOURCES	\$3,000.00
	Total for: OTHER FINANCING SOURCES	\$3,000.00
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$61,539.10
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358000	LOCAL ROAD AND STREET DISTRIBUTION	\$8,864.74
	Total for: INTERGOVERNMENTAL	\$8,864.74
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$8,864.74
Fund:	<u>204 PARK NONREVERTING OPERATING</u>	
204110000	GENERAL PROPERTY TAXES	\$15,286.79
	Total for: TAXES	\$15,286.79
204126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$205.50
204122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,832.27
204127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$44.77
	Total for: INTERGOVERNMENTAL	\$2,082.54
204493000	CONTRACTUAL SERVICES	\$1,900.00
	Total for: CHARGES FOR SERVICES	\$1,900.00
204670000	CONTRIBUTIONS AND DONATIONS	\$261.25
	Total for: MISCELLANEOUS	\$261.25
	TOTAL RECEIPTS FOR 204 PARK NONREVERTING OPERATING	\$19,530.58
Fund:	<u>708 FEDERAL GRANTS # 1</u>	
708990000	FED. GRANTS-PUBLIC SAFETY	\$312,190.05
	Total for: INTERGOVERNMENTAL	\$312,190.05
	TOTAL RECEIPTS FOR 708 FEDERAL GRANTS # 1	\$312,190.05
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
233413000	COPIES OF PUBLIC RECORDS	\$2,484.00
	Total for: CHARGES FOR SERVICES	\$2,484.00
233510000	FINES AND FEES-OTHER	\$1,077.00
	Total for: FINES, FORFEITURES, AND FEES	\$1,077.00

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED	\$3,561.00
Fund: <u>219 UNSAFE BUILDING</u>	
219970000 TRANSFER OF FUNDS-OTHER	\$2,271.00
Total for: OTHER FINANCING SOURCES	\$2,271.00
TOTAL RECEIPTS FOR 219 UNSAFE BUILDING	\$2,271.00
Fund: <u>620 FEDERAL GRANTS # 2</u>	
620331120 FED. GRANTS-WATER AND SEWER	\$128,732.06
621331120 FED. GRANTS-WATER AND SEWER	\$12,873.21
Total for: INTERGOVERNMENTAL	\$141,605.27
621609000 INTEREST EARNED	\$9.88
Total for: MISCELLANEOUS	\$9.88
TOTAL RECEIPTS FOR 620 FEDERAL GRANTS # 2	\$141,615.15
Fund: <u>500 RAINY DAY</u>	
500110000 GENERAL PROPERTY TAXES	\$7,841.21
Total for: TAXES	\$7,841.21
500123000 CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$747.11
Total for: INTERGOVERNMENTAL	\$747.11
500970000 TRANSFER OF FUNDS-OTHER	\$31,170.00
Total for: OTHER FINANCING SOURCES	\$31,170.00
TOTAL RECEIPTS FOR 500 RAINY DAY	\$39,758.32
Fund: <u>232 CRIMINAL JUSTICE INSTITUTE GRANT</u>	
232340000 STATE GRANTS-PUBLIC SAFETY	\$8,300.22
Total for: INTERGOVERNMENTAL	\$8,300.22
TOTAL RECEIPTS FOR 232 CRIMINAL JUSTICE INSTITUTE GRANT	\$8,300.22
Fund: <u>231 LOCAL GOVT GRANT # 1</u>	
231341000 LOCAL GOVERNMENT GRANT-OTHER	\$1,000.00
Total for: INTERGOVERNMENTAL	\$1,000.00
TOTAL RECEIPTS FOR 231 LOCAL GOVT GRANT # 1	\$1,000.00
Fund: <u>217 POLICE DONATION</u>	
217670000 CONTRIBUTIONS AND DONATIONS	\$310.00
Total for: MISCELLANEOUS	\$310.00
TOTAL RECEIPTS FOR 217 POLICE DONATION	\$310.00
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	

	<u>Title</u>	<u>Amount</u>
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110000	GENERAL PROPERTY TAXES	\$6,450.29
	Total for: TAXES	\$6,450.29
402126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$86.25
402122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$773.13
402127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$18.89
	Total for: INTERGOVERNMENTAL	\$878.27
	TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$7,328.56
Fund:	<u>444 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
444110000	GENERAL PROPERTY TAXES	\$68,751.00
	Total for: TAXES	\$68,751.00
444125000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$22,917.00
	Total for: INTERGOVERNMENTAL	\$22,917.00
444960000	REIMBURSEMENTS-OTHER	\$43,534.85
	Total for: OTHER FINANCING SOURCES	\$43,534.85
	TOTAL RECEIPTS FOR 444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$135,202.85
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401128000	CIGARETTE TAX DISTR-CCI FUND	\$5,136.11
	Total for: INTERGOVERNMENTAL	\$5,136.11
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$5,136.11
Fund:	<u>707 CONSTRUCTION</u>	
707970000	TRANSFER OF FUNDS-OTHER	\$901.40
	Total for: OTHER FINANCING SOURCES	\$901.40
	TOTAL RECEIPTS FOR 707 CONSTRUCTION	\$901.40
Fund:	<u>447 CAPITAL IMPROVEMENTS</u>	
447493000	CONTRACTUAL SERVICES	\$37,145.00
	Total for: CHARGES FOR SERVICES	\$37,145.00
	TOTAL RECEIPTS FOR 447 CAPITAL IMPROVEMENTS	\$37,145.00
Fund:	<u>504 SELF-INSURANCE</u>	
504609000	INTEREST EARNED	\$0.01
	Total for: MISCELLANEOUS	\$0.01
504915000	INSURANCE REIMBURSEMENTS	\$1.86
	Total for: OTHER FINANCING SOURCES	\$1.86
	TOTAL RECEIPTS FOR 504 SELF-INSURANCE	\$1.87

	<u>Title</u>	<u>Amount</u>
Fund:	<u>806 PAYROLL</u>	
806921000	TRANSFER OF FUNDS-OTHER	\$33,747.92
806922000	TRANSFER OF FUNDS-OTHER	\$48,794.49
806923000	TRANSFER OF FUNDS-OTHER	\$11,411.28
806924000	TRANSFER OF FUNDS-OTHER	\$13,545.87
806925000	TRANSFER OF FUNDS-OTHER	\$3,656.14
806926000	TRANSFER OF FUNDS-OTHER	\$31,507.97
806932000	TRANSFER OF FUNDS-OTHER	\$4,830.00
806933000	TRANSFER OF FUNDS-OTHER	\$7,463.03
806930000	TRANSFER OF FUNDS-OTHER	\$82,354.61
806931000	TRANSFER OF FUNDS-OTHER	\$1,676.36
806110000	TRANSFER OF FUNDS-OTHER	\$276,013.44
	Total for: OTHER FINANCING SOURCES	\$515,001.11
TOTAL RECEIPTS FOR 806 PAYROLL		\$515,001.11
Fund:	<u>800 UTILITY CLEARANCE</u>	
800441010	TRANSFER OF FUNDS-OTHER	\$205,125.39
800441020	TRANSFER OF FUNDS-OTHER	\$467,418.80
800442000	TRANSFER OF FUNDS-OTHER	\$82,611.52
800443000	TRANSFER OF FUNDS-OTHER	\$12,920.54
800444000	TRANSFER OF FUNDS-OTHER	\$14,211.92
800609000	TRANSFER OF FUNDS-OTHER	\$902.18
800990000	TRANSFER OF FUNDS-OTHER	\$2,386.24
	Total for: OTHER FINANCING SOURCES	\$785,576.59
TOTAL RECEIPTS FOR 800 UTILITY CLEARANCE		\$785,576.59
Total Receipts:		\$2,704,738.01

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

ID: 75-3-876 PAGE: 1
COUNTY: STARKE
UNIT NAME: INC. TOWN OF NORTH JUDSON

Fund:	201 MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$23,223.44
	SUPPLIES	\$17,342.82
	CAPITAL OUTLAY	\$42,844.29
	TRANSFER OF FUNDS	\$9,730.00
	TOTAL	\$93,140.55

Fund:	202 LOCAL ROAD AND STREET	
	CAPITAL OUTLAY	\$11,000.00
	TOTAL	\$11,000.00

Fund:	204 PARK NONREVERTING OPERATING	
	PERSONAL SERVICES	\$12,615.00
	SUPPLIES	\$2,476.13
	COST OF SALES AND SERVICES	\$1,584.87
	CAPITAL OUTLAY	\$3,796.95
	TRANSFER OF FUNDS	\$540.00
	TOTAL	\$21,012.95

Fund:	708 FEDERAL GRANTS # 1	
	CAPITAL OUTLAY	\$312,190.05
	TOTAL	\$312,190.05

Fund:	233 LAW ENFORCEMENT CONTINUING ED	
	OTHER DISBURSEMENTS	\$619.00
	TOTAL	\$619.00

Fund:	219 UNSAFE BUILDING	
	OTHER DISBURSEMENTS	\$2,270.79
	TOTAL	\$2,270.79

Fund:	620 FEDERAL GRANTS # 2	
	CAPITAL OUTLAY	\$128,732.06
	TOTAL	\$128,732.06

Fund:	232 CRIMINAL JUSTICE INSTITUTE GRANT	
	OTHER DISBURSEMENTS	\$8,300.22
	TOTAL	\$8,300.22

Fund:	710 LEVY EXCESS	
	TRANSFER OF FUNDS	\$18,226.00
	TOTAL	\$18,226.00

Fund:	231 LOCAL GOVT GRANT # 1	
	OTHER DISBURSEMENTS	\$1,000.00
	TOTAL	\$1,000.00

Fund:	402 CUMULATIVE CAPITAL DEVELOPMENT	
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(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 75-3-876 PAGE: 2

COUNTY: STARKE
 UNIT NAME: INC. TOWN OF NORTH JUDSON

	EQUIPMENT AND CAPITAL IMPROVEMENTS	\$10,000.00
	TRANSFER OF FUNDS	\$8,750.00
TOTAL		\$18,750.00
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Fund: 444 CO ECONOMIC DEVELOPMENT INCOME TAX		
	OTHER DISBURSEMENTS	\$144,554.57
	TRANSFER OF FUNDS	\$3,172.40
TOTAL		\$147,726.97
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Fund: 401 CUMULATIVE CAPITAL IMPROVEMENT		
	CAPITAL OUTLAY	\$11,102.18
	TRANSFER OF FUNDS	\$230.00
TOTAL		\$11,332.18
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Fund: 707 CONSTRUCTION		
	CAPITAL OUTLAY	\$901.40
TOTAL		\$901.40
<hr/>		
Fund: 447 CAPITAL IMPROVEMENTS		
	CAPITAL OUTLAY	\$7,790.00
TOTAL		\$7,790.00
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Fund: 504 SELF-INSURANCE		
	INSURANCE CLAIMS AND EXPENSE	\$7.56
TOTAL		\$7.56
<hr/>		
Fund: 806 PAYROLL		
	TRANSFER OF FUNDS	\$513,536.58
TOTAL		\$513,536.58
<hr/>		
Fund: 800 UTILITY CLEARANCE		
	TRANSFER OF FUNDS	\$785,660.11
TOTAL		\$785,660.11
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TOTAL DISBURSEMENTS:		\$2,082,196.42

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

ID: 75-3-876 PAGE: 1
COUNTY: STARKE
UNIT NAME: INC. TOWN OF NORTH JUDSON

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$233,759.94
SUPPLIES	\$18,361.64
COST OF SALES AND SERVICES	\$225,382.82
EQUIPMENT AND CAPITAL IMPROVEMENTS	\$4,200.42
OTHER DISBURSEMENTS	\$58,185.74
TRANSFER OF FUNDS	\$11,920.00

TOTAL **\$551,810.56**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$233,759.94
SUPPLIES	\$18,361.64
OTHER SERVICES AND CHARGES	\$0.00
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$58,185.74
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$551,810.56**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OP	NO FUNCTION NEEDED	601410000 FIRE PROTECTION-PUBLIC WATER OP/HYDRANT RENT (OLD ACCT)	\$40,070.80
	NO FUNCTION NEEDED	601446000 MISC. SERVICE REVENUES WATER OP/TAP FEES	\$500.00
	NO FUNCTION NEEDED	601441010 UTILITY COLLECTIONS WATER OP/WATER RECEIPTS	\$205,025.39
	NO FUNCTION NEEDED	601444000 UTILITY COLLECTIONS WATER OP/PENALTIES	\$1,808.47
	NO FUNCTION NEEDED	601443000 UTILITY COLLECTIONS WATER OP/WATER SALES TAX	\$12,920.54
	NO FUNCTION NEEDED	601990000 OTHER REVENUE WATER OP/OTHER	\$500.89
	NO FUNCTION NEEDED	601609000 INTEREST EARNED WATER OP/INTEREST EARNED	\$5,143.05
	NO FUNCTION NEEDED	601970000 TRANSFER PER BOND ORDINANCE WATER OP/TRANSFER OF FUNDS	\$60,000.00
	NO FUNCTION NEEDED	601914000 REFUNDS-OTHER WATER OP/DAMAGE REIMBURSEMENT	\$1,000.00
	Expense Category Total:		\$326,969.14
	Fund Total:		\$326,969.14
602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED B_1		602970000 TRANSFER PER BOND ORDINANCE WATER B_1/TRANSFER FROM OP	\$29,390.04
	Expense Category Total:		\$29,390.04
	Fund Total:		\$29,390.04
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPR	NO FUNCTION NEEDED	603970000 TRANSFER PER BOND ORDINANCE WATER DEPR/TRANSFER FROM OP	\$22,563.84
	Expense Category Total:		\$22,563.84
	Fund Total:		\$22,563.84
650 WATER UTILITY-CUSTOMER DEPOSIT WATER NO FUNCTION NEEDED CUSTOMER DEPOSIT		650445000 GUARANTEED REVENUES WATER METER/CUSTOMER DEPOSITS	\$7,650.00
	Expense Category Total:		\$7,650.00
	Fund Total:		\$7,650.00
606 WASTEWATER UTILITY-OPERATING SEWER OP	NO FUNCTION NEEDED	606495000 MISC. SERVICE REVENUES SEWER OP/REIMBURSE FOR SERVICES	\$551.49
	NO FUNCTION NEEDED	606441020 UTILITY COLLECTIONS SEWER OP/UTILITY RECEIPTS	\$467,418.80
	NO FUNCTION NEEDED	606441030 UTILITY COLLECTIONS SEWER OP/SEWER LIENS	\$976.23

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER OP	NO FUNCTION NEEDED	606444000 UTILITY COLLECTIONS SEWER OP/PENALTIES	\$10,509.09
	NO FUNCTION NEEDED	606446000 SEWER CONNECTION FEES SEWER OP/TAP FEES	\$1,945.00
	NO FUNCTION NEEDED	606990000 OTHER REVENUE SEWER OP/OTHER	\$492,553.31
	NO FUNCTION NEEDED	606609000 INTEREST EARNED SEWER OP/INTEREST EARNED	\$9,076.48
	NO FUNCTION NEEDED	606970000 TRANSFER PER BOND ORDINANCE SEWER OP/TRANSFER OF FUNDS	\$70,000.00
	Expense Category Total:		\$1,053,030.40
	Fund Total:		\$1,053,030.40
607 WASTEWATER UTIL-BOND AND INTEREST SEWER B _J	NO FUNCTION NEEDED	607970000 TRANSFER PER BOND ORDINANCE SEWER B _J/TRANSFER FROM OP	\$195,101.22
	Expense Category Total:		\$195,101.22
	Fund Total:		\$195,101.22
670 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWER CUSTOMER DEPOSIT	NO FUNCTION NEEDED	670445000 GUARANTEED REVENUES SEWER DEPOSIT/CUSTOMER DEPOSITS	\$4,725.00
	Expense Category Total:		\$4,725.00
	Fund Total:		\$4,725.00
608 WASTEWATER UTILITY-DEBT RESERVE SEWER DEBT RES	NO FUNCTION NEEDED	608970000 TRANSFER PER BOND ORDINANCE SEWER DEBT RES/TRANSFER FROM OP	\$44,216.40
	Expense Category Total:		\$44,216.40
	Fund Total:		\$44,216.40
	Total REVENUES:		\$1,683,646.04

EXPENDITURES

601 WATER UTILITY-OPERATING WATER OP	NO FUNCTION NEEDED	601006111010 SALARIES AND WAGES-EMPLOYEES WATER OP/SALARIES	\$81,852.23
	NO FUNCTION NEEDED	601006331000 ADMINISTRATIVE AND GENERAL SALARIES WATER OP/LEGAL ADVERTISING	\$10.64
	NO FUNCTION NEEDED	601006121000 EMPLOYEE PENSIONS AND BENEFITS WATER OP/EMPLOYER FICA _SUTA	\$7,100.84
	NO FUNCTION NEEDED	601006122000 EMPLOYEE PENSIONS AND BENEFITS WATER OP/EMPLOYER PERF	\$4,927.78
	NO FUNCTION NEEDED	601006323000 SUPPLIES AND EXPENSE WATER OP/TELEPHONE	\$2,353.22
	NO FUNCTION NEEDED	601006313000 SUPPLIES AND EXPENSE WATER OP/RADIO SERVICE	\$272.50

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OP	NO FUNCTION NEEDED	601006421000 PLANT REPAIRS WATER OP/BLDG IMPROVE_REPAIR	\$6,050.32
	NO FUNCTION NEEDED	601006351000 PURCHASED POWER WATER OP/UTILITIES	\$17,470.75
	NO FUNCTION NEEDED	601006221000 PURCHASED GAS WATER OP/FUEL	\$1,280.87
	NO FUNCTION NEEDED	601006224000 MAINTENANCE WATER OP/GARAGE MAINT	\$3,498.55
	NO FUNCTION NEEDED	601006231010 REPAIRS WATER OP/EQUIPMENT REPAIR	\$1,234.97
	NO FUNCTION NEEDED	601006341000 INSURANCE-OTHER WATER OP/INSURANCE	\$27,087.71
	NO FUNCTION NEEDED	601006022300 TAXES WATER OP/SALES TAX PAYABLE	\$13,352.17
	NO FUNCTION NEEDED	601006314000 MISCELLANEOUS WATER OP/OTHER EXPENSES	\$49,097.22
	NO FUNCTION NEEDED	601006600000 TRANSFER OF FUNDS-OTHER WATER OP/TRANSFER OF FUNDS	\$111,953.88
	NO FUNCTION NEEDED	601006441010 EQUIPMENT WATER OP/MOTOR EQUIPMENT	\$4,534.53
Expense Category Total:			\$332,078.18
Fund Total:			\$332,078.18
602 WATER UTILITY-BOND AND INTEREST WATER B_I	NO FUNCTION NEEDED	602006800010 BONDS RETIRED (PRINCIPAL ONLY) WATER B_I/LOAN PRINCIPAL	\$15,000.00
	NO FUNCTION NEEDED	602006800000 INTEREST PAID ON BONDS AND LOANS WATER B_I/LOAN INTEREST PAID	\$14,607.54
Expense Category Total:			\$29,607.54
Fund Total:			\$29,607.54
650 WATER UTILITY-CUSTOMER DEPOSIT WATER CUSTOMER DEPOSIT	NO FUNCTION NEEDED	650006445000 GUARANTEED DEPOSIT REFUNDS WATER METER/CUSTOMER DEP REFUND	\$6,471.07
	Expense Category Total:		\$6,471.07
Fund Total:			\$6,471.07
606 WASTEWATER UTILITY-OPERATING SEWER OP	NO FUNCTION NEEDED	606007111010 SALARIES AND WAGES-EMPLOYEES SEWER OP/SALARIES	\$84,153.11
	NO FUNCTION NEEDED	606007121000 EMPLOYEE PENSIONS AND BENEFITS SEWER OP/EMPLOYER FICA_SUTA	\$7,012.57
	NO FUNCTION NEEDED	606007122000 EMPLOYEE PENSIONS AND BENEFITS SEWER OP/EMPLOYER PERF	\$4,927.76
	NO FUNCTION NEEDED	606007323000 SUPPLIES AND EXPENSE SEWER OP/TELEPHONE	\$2,428.04
	NO FUNCTION NEEDED	606007421000 PLANT REPAIRS SEWER OP/BLDG IMPROVE_REPAIR	\$4,079.62

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWER OP	NO FUNCTION NEEDED	606007311000 SLUDGE REMOVAL EXPENSE SEWER OP/SLUDGE REMOVAL	\$5,618.41
	NO FUNCTION NEEDED	606007351000 PURCHASED POWER SEWER OP/UTILITIES	\$63,192.39
	NO FUNCTION NEEDED	606007221000 PURCHASED GAS SEWER OP/FUEL	\$11,495.13
	NO FUNCTION NEEDED	606007224000 MAINTENANCE SEWER OP/GARAGE MAINT	\$2,008.42
	NO FUNCTION NEEDED	606007231010 REPAIRS SEWER OP/EQUIPMENT REPAIR	\$11,862.04
	NO FUNCTION NEEDED	606007315000 CONTRACTUAL SERVICES-PROFESSIONAL SEWER OP/ADMIN _ CONSULTING	\$895.95
	NO FUNCTION NEEDED	606007341000 INSURANCE-OTHER SEWER OP/INSURANCE	\$30,507.20
	NO FUNCTION NEEDED	606007314000 MISCELLANEOUS SEWER OP/OTHER EXPENSES	\$42,797.06
	NO FUNCTION NEEDED	606007500000 MISCELLANEOUS SEWER OP/PAYMENT OF LIENS	\$590.58
	NO FUNCTION NEEDED	606007600000 TRANSFER OF FUNDS-OTHER SEWER OP/TRANSFER OF FUNDS	\$309,317.62
	NO FUNCTION NEEDED	606007441010 EQUIPMENT SEWER OP/MOTOR EQUIPMENT	\$351,158.26
	NO FUNCTION NEEDED	606007850000 REFUNDS SEWER OP/REFUNDS	\$371.52
	NO FUNCTION NEEDED	606004600000 OTHER DISBURSEMENTS SEWER OP/FIRE/FIREHOUSE GRANT	\$150,373.85
Expense Category Total:			\$1,082,789.53
Fund Total:			\$1,082,789.53
607 WASTEWATER UTIL-BOND AND INTEREST SEWER B _J	NO FUNCTION NEEDED	607007800010 BONDS RETIRED (PRINCIPAL ONLY) SEWER B _J/LOAN PRINCIPAL	\$30,000.00
	NO FUNCTION NEEDED	607007800000 INTEREST PAID ON BONDS AND LOANS SEWER B _J/LOAN INTEREST	\$94,177.50
Expense Category Total:			\$124,177.50
Fund Total:			\$124,177.50
670 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWER CUSTOMER DEPOSIT	NO FUNCTION NEEDED	670007445000 GUARANTEED DEPOSIT REFUNDS SEWER DEPOSIT/CUSTOMER DEP REFUND	\$2,950.00
	Expense Category Total:		\$2,950.00
Fund Total:			\$2,950.00
608 WASTEWATER UTILITY-DEBT RESERVE SEWER DEBT RES	NO FUNCTION NEEDED	608007800010 BONDS RETIRED (PRINCIPAL ONLY) SEWER DEBT RES/LOAN PRINCIPAL	\$20,941.66
	NO FUNCTION NEEDED	608007800000 INTEREST PAID ON BONDS AND LOANS SEWER DEBT RES/LOAN INTEREST	\$10,088.78

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: INC. TOWN OF NORTH JUDSON
COUNTY: STARKE

ID: 75-3-876

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

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Fund Name	Expense Category	Account Title	Amount
608 WASTEWATER UTILITY-DEBT RESERVE SEWER DEBT RES	NO FUNCTION NEEDED	608007314000 OTHER DISBURSEMENTS SEWER DEBT RES/OTHER EXPENSES	\$15,145.00
Expense Category Total:			\$46,175.44
Fund Total:			\$46,175.44
Total EXPENDITURES:			\$1,624,249.26

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>
		BANK OF IN - GENERAL/PAYR				0.00	\$946,167.53
		FNB - MONTEREY - GRANT RE				0.00	\$12,883.09
		FNB - MONTEREY - WATER				0.00	\$273,075.05
		FNB - MONTEREY - SEWER				0.00	\$501,905.02
		BANK OF IN - UTILITY CLEA				0.00	\$8.86

Total CASH: **\$1,734,039.55**

Total Cash and Investments: **\$1,734,039.55**

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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: INC. TOWN OF NORTH JUDSON

ID: 75-3-876

COUNTY: STARKE

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: INC. TOWN OF NORTH JUDSON

ID: 75-3-876

COUNTY: STARKE

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: STARKE
UNIT NAME: INC. TOWN OF NORTH JUDSON

ID: 75-3-876
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

