

FEDERAL IDENTIFICATION NUMBER:
35-6000979

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

UNIT NAME:

TOWN OF CHURUBUSCO

COUNTY:

WHITLEY COUNTY

ID: 92-3-948

(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

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- PART 11 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

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: GERALDINE JOHNSON

ADDRESS: 215 HOME AVENUE

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

TITLE: CLERK/TREASURE

DATE SIGNED: _____

CITY: CHURUBUSCO

EMAIL ADDRESS: turtletownusa@aol.com

ZIP: 46723-0000

*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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CHURUBUSCO

ID: 92-3-948

CASH UNITS ONLY

COUNTY: WHITLEY COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<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	\$356,579.98	\$715,730.52	\$623,349.26	\$448,961.24	\$0.00	\$448,961.24
Total by Fund Type:	\$356,579.98	\$715,730.52	\$623,349.26	\$448,961.24	\$0.00	\$448,961.24
FUND TYPE: SPECIAL REVENUE						
233 LAW ENFORCEMENT CONTINUING ED	\$1,716.54	\$1,232.00	\$908.85	\$2,039.69	\$0.00	\$2,039.69
202 LOCAL ROAD AND STREET	\$2,570.17	\$6,891.44	\$8,953.36	\$508.25	\$0.00	\$508.25
201 MOTOR VEHICLE HIGHWAY	\$49,945.82	\$179,146.36	\$105,131.14	\$123,961.04	\$0.00	\$123,961.04
230 OPERATION PULLOVER	\$0.00	\$1,680.00	\$1,680.00	\$0.00	\$0.00	\$0.00
205 PARK DONATION	\$6,533.07	\$27,000.00	\$27,243.31	\$6,289.76	\$0.00	\$6,289.76
204 PARKS AND RECREATION	\$7,309.30	\$81,904.56	\$65,992.31	\$23,221.55	\$0.00	\$23,221.55
234 POLICE DONATION	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00
104 RAINY DAY	\$38,312.05	\$30,885.60	\$5,276.17	\$63,921.48	\$0.00	\$63,921.48
Total by Fund Type:	\$106,486.95	\$328,739.96	\$215,185.14	\$220,041.77	\$0.00	\$220,041.77
FUND TYPE: CAPITAL PROJECTS						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$6,801.79	\$5,123.51	\$3,876.01	\$8,049.29	\$0.00	\$8,049.29
Total by Fund Type:	\$6,801.79	\$5,123.51	\$3,876.01	\$8,049.29	\$0.00	\$8,049.29
FUND TYPE: AGENCY						
701 PAYROLL	\$0.00	\$587,839.02	\$587,839.02	\$0.00	\$0.00	\$0.00
626 UTILITY CLEARANCE	\$0.00	\$1,043,262.34	\$1,043,262.34	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$0.00	\$1,631,101.36	\$1,631,101.36	\$0.00	\$0.00	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CHURUBUSCO

ID: 92-3-948

CASH UNITS ONLY

COUNTY: WHITLEY COUNTY

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>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$469,868.72	\$2,680,695.35	\$2,473,511.77	\$677,052.30	\$0.00	\$677,052.30
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$1,631,101.36				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$1,049,593.99	\$2,473,511.77			

**CASH AND INVESTMENTS ON PART 4 ARE
1785186.75! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

**TRANSFERS IN DO NOT MATCH
TRANSFERS OUT! PLEASE CORRECT.**

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 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	\$84,594.60	\$120,025.62	\$117,566.52	\$87,053.70	\$0.00	\$87,053.70
611 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$400.00	\$1,930.00	\$400.00	\$1,930.00	\$0.00	\$1,930.00
608 WASTEWATER UTILITY-DEBT RESERVE	\$63,325.00	\$422.40	\$412.52	\$63,334.88	\$0.00	\$63,334.88
609 WASTEWATER UTILITY-DEPREC/IMPROVE	\$167,600.65	\$60,593.22	\$147,405.94	\$80,787.93	\$0.00	\$80,787.93
606 WASTEWATER UTILITY-OPERATING	\$85,346.86	\$407,565.32	\$391,985.09	\$100,927.09	\$0.00	\$100,927.09
596 WATER UTILITY-BOND AND INTEREST	\$62,505.41	\$49,637.77	\$22,896.00	\$89,247.18	\$0.00	\$89,247.18
597 WATER UTILITY-CONSTRUCTION	\$0.00	\$390,527.80	\$390,527.80	\$0.00	\$0.00	\$0.00
604 WATER UTILITY-CUSTOMER DEPOSIT	\$3,850.00	\$4,405.00	\$3,650.00	\$4,605.00	\$0.00	\$4,605.00
599 WATER UTILITY-DEBT RESERVE	\$0.00	\$20,293.78	\$9,366.00	\$10,927.78	\$0.00	\$10,927.78
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$484,537.54	\$633,168.22	\$604,416.82	\$513,288.94	\$0.00	\$513,288.94
601 WATER UTILITY-OPERATING	\$128,385.87	\$286,344.64	\$259,088.56	\$155,641.95	\$0.00	\$155,641.95
Total by Fund Type:	\$1,080,545.93	\$1,974,913.77	\$1,947,715.25	\$1,107,744.45	\$0.00	\$1,107,744.45

Subtotal All Funds:	\$1,080,545.93	\$1,974,913.77	\$1,947,715.25	\$1,107,744.45	\$0.00	\$1,107,744.45
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Section II

Less:

Investment Sales	\$300,000.00					
Investment Purchases			\$674,071.64			
Transfers In	\$433,716.92					
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,241,196.85	\$1,273,643.61			

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

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

UNIT NAME: TOWN OF CHURUBUSCO

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$315,529.91
	Total for: TAXES	\$315,529.91
101351000	ABC EXCISE TAX DISTRIBUTION	\$1,815.00
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$3,326.66
101353000	CIGARETTE TAX DISTR-GENERAL FUND	\$1,393.23
101121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$6,020.00
101120000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$637.54
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$148,376.03
101124000	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$17,147.10
218127000	CREDIT INTERGOVERNMENTAL	\$64,606.59
101980000	RIVERBOAT REVENUE SHARING	\$10,425.88
	Total for: INTERGOVERNMENTAL	\$253,748.03
240442000	GARBAGE AND TRASH COLLECTION FEE	\$116,515.88
101640000	CABLE TV RECEIPTS	\$10,977.86
	Total for: CHARGES FOR SERVICES	\$127,493.74
101222000	FINES AND FEES-OTHER	\$500.00
101530000	COURT COSTS	\$175.00
	Total for: FINES, FORFEITURES, AND FEES	\$675.00
101609000	INTEREST EARNED	\$13,281.47
101620000	RENTAL OF PROPERTY	\$2,466.67
101600000	MISCELLANEOUS REVENUE-OTHER	\$1,845.00
102460000	MISCELLANEOUS REVENUE-OTHER	\$548.70
	Total for: MISCELLANEOUS	\$18,141.84
101960000	REFUNDS-OTHER	\$142.00
	Total for: OTHER FINANCING SOURCES	\$142.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$715,730.52
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$121,128.26
201123000	OTHER TAXES	\$5,610.55
	Total for: TAXES	\$126,738.81
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$36,904.10
201358000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$4,624.96
201359000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$2,234.40
201121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,025.00
201120000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$320.28
201124000	WHEEL TAX INTERGOVERNMENTAL	\$2,666.15
	Total for: INTERGOVERNMENTAL	\$49,774.89
201600000	MISCELLANEOUS REVENUE-OTHER	\$716.00

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: TOWN OF CHURUBUSCO

COUNTY: WHITLEY COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
	Total for: MISCELLANEOUS	\$716.00
201911000	SALE OF CAPITAL ASSETS	\$1,916.66
	Total for: OTHER FINANCING SOURCES	\$1,916.66
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$179,146.36
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202358000	LOCAL ROAD AND STREET DISTRIBUTION	\$6,891.44
	Total for: INTERGOVERNMENTAL	\$6,891.44
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$6,891.44
Fund:	<u>233 LAW ENFORCEMENT CONTINUING ED</u>	
233428000	ACCIDENT REPORT COPIES	\$1,232.00
	Total for: CHARGES FOR SERVICES	\$1,232.00
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED		\$1,232.00
Fund:	<u>204 PARKS AND RECREATION</u>	
204110000	GENERAL PROPERTY TAXES	\$69,107.38
	Total for: TAXES	\$69,107.38
204121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,503.00
204120000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$159.18
	Total for: INTERGOVERNMENTAL	\$1,662.18
204620000	RENTAL OF PROPERTY (RECREATION)	\$6,475.00
	Total for: CHARGES FOR SERVICES	\$6,475.00
204990000	MISCELLANEOUS REVENUE-OTHER	\$3,200.00
	Total for: MISCELLANEOUS	\$3,200.00
204510000	OTHER FINANCING SOURCES	\$1,460.00
	Total for: OTHER FINANCING SOURCES	\$1,460.00
TOTAL RECEIPTS FOR 204 PARKS AND RECREATION		\$81,904.56
Fund:	<u>205 PARK DONATION</u>	
205601000	CONTRIBUTIONS AND DONATIONS	\$27,000.00
	Total for: MISCELLANEOUS	\$27,000.00
TOTAL RECEIPTS FOR 205 PARK DONATION		\$27,000.00
Fund:	<u>104 RAINY DAY</u>	
104003000	OTHER TAXES	\$11,775.24
104002000	OTHER TAXES	\$19,110.36
	Total for: TAXES	\$30,885.60

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 104 RAINY DAY	\$30,885.60
Fund: <u>230 OPERATION PULLOVER</u>	
230511000 FED. GRANTS-PUBLIC SAFETY	\$1,562.36
Total for: INTERGOVERNMENTAL	\$1,562.36
230990000 MISCELLANEOUS REVENUE-OTHER	\$117.64
Total for: MISCELLANEOUS	\$117.64
TOTAL RECEIPTS FOR 230 OPERATION PULLOVER	\$1,680.00
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401654000 CIGARETTE TAX DISTR-CCI FUND	\$5,108.51
Total for: INTERGOVERNMENTAL	\$5,108.51
401920000 MISCELLANEOUS REVENUE-OTHER	\$15.00
Total for: MISCELLANEOUS	\$15.00
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$5,123.51
Fund: <u>701 PAYROLL</u>	
701930000 TRANSFER OF FUNDS-OTHER	\$183.43
701111000 TRANSFER OF FUNDS-OTHER	\$265,829.96
701112000 TRANSFER OF FUNDS-OTHER	\$25,843.16
701113000 TRANSFER OF FUNDS-OTHER	\$33,758.43
701114000 TRANSFER OF FUNDS-OTHER	\$94,564.56
701115000 TRANSFER OF FUNDS-OTHER	\$165,979.48
701116000 TRANSFER OF FUNDS-OTHER	\$1,680.00
Total for: OTHER FINANCING SOURCES	\$587,839.02
TOTAL RECEIPTS FOR 701 PAYROLL	\$587,839.02
Fund: <u>626 UTILITY CLEARANCE</u>	
626441000 TRANSFER OF FUNDS-OTHER	\$416,537.71
626447000 TRANSFER OF FUNDS-OTHER	\$510,208.75
626442000 TRANSFER OF FUNDS-OTHER	\$116,515.88
Total for: OTHER FINANCING SOURCES	\$1,043,262.34
TOTAL RECEIPTS FOR 626 UTILITY CLEARANCE	\$1,043,262.34
Total Receipts:	\$2,680,695.35

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

ID: 92-3-948 PAGE: 1
COUNTY: WHITLEY COUNTY
UNIT NAME: TOWN OF CHURUBUSCO

Fund:	101 GENERAL		
		SUPPLIES	\$246.02
		OTHER SERVICES AND CHARGES	\$98,722.56
		CAPITAL OUTLAY	\$63,263.07
		OTHER DISBURSEMENTS	\$610.40
	TOTAL		\$162,842.05

Fund:	201 MOTOR VEHICLE HIGHWAY		
		PERSONAL SERVICES	\$26,986.65
		SUPPLIES	\$13,163.78
		OTHER SERVICES AND CHARGES	\$50,911.25
		CAPITAL OUTLAY	\$13,953.46
		OTHER DISBURSEMENTS	\$116.00
	TOTAL		\$105,131.14

Fund:	202 LOCAL ROAD AND STREET		
		CAPITAL OUTLAY	\$8,953.36
	TOTAL		\$8,953.36

Fund:	233 LAW ENFORCEMENT CONTINUING ED		
		OTHER SERVICES AND CHARGES	\$776.00
		CAPITAL OUTLAY	\$132.85
	TOTAL		\$908.85

Fund:	204 PARKS AND RECREATION		
		PERSONAL SERVICES	\$33,935.20
		SUPPLIES	\$3,485.23
		OTHER SERVICES AND CHARGES	\$18,655.77
		CAPITAL OUTLAY	\$9,916.11
	TOTAL		\$65,992.31

Fund:	205 PARK DONATION		
		OTHER DISBURSEMENTS	\$27,243.31
	TOTAL		\$27,243.31

Fund:	104 RAINY DAY		
		OTHER DISBURSEMENTS	\$5,276.17
	TOTAL		\$5,276.17

Fund:	230 OPERATION PULLOVER		
		PERSONAL SERVICES	\$117.34
		OTHER DISBURSEMENTS	\$1,562.66
	TOTAL		\$1,680.00

Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
		CAPITAL OUTLAY	\$3,876.01
	TOTAL		\$3,876.01

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

ID: 92-3-948 PAGE: 2

COUNTY: WHITLEY COUNTY
UNIT NAME: TOWN OF CHURUBUSCO

Fund:	701 PAYROLL	
	PERSONAL SERVICES	\$587,839.02
	TOTAL	\$587,839.02

Fund:	626 UTILITY CLEARANCE	
		\$1,043,262.34
	TOTAL	\$1,043,262.34

TOTAL DISBURSEMENTS:		\$2,013,004.56
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(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3B- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2009

ID: 92-3-948 PAGE: 1
 COUNTY: WHITLEY COUNTY
 UNIT NAME: TOWN OF CHURUBUSCO

Fund:	101 GENERAL		
Dept:	CITY COUNCIL/TOWN BOARD		
	PERSONAL SERVICES		\$308,208.83
TOTAL			\$308,208.83
Dept:	ATTORNEY		
	OTHER SERVICES AND CHARGES		\$93,647.61
TOTAL			\$93,647.61
Dept:	BUILDING MAINTENANCE		
	CAPITAL OUTLAY		\$40,878.10
TOTAL			\$40,878.10
Dept:	CASA		
	SUPPLIES		\$17,265.72
	OTHER DISBURSEMENTS		\$506.95
TOTAL			\$17,772.67
BY OBJECT FOR GENERAL			
	PERSONAL SERVICES		\$308,208.83
	SUPPLIES		\$17,265.72
	OTHER SERVICES AND CHARGES		\$93,647.61
	CAPITAL OUTLAY		\$40,878.10
	OTHER DISBURSEMENTS		\$506.95
	TRANSFER OF FUNDS		\$0.00
	PURCHASE OF INVESTMENTS		\$0.00
TOTAL GENERAL			\$460,507.21

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING WATER OPERATION_MAINTEN	NO FUNCTION NEEDED	601920000 UTILITY COLLECTIONS UTILITY COLLECTIONS	\$250,906.76
	NO FUNCTION NEEDED	601609000 INTEREST EARNED INTEREST NOW ACCOUNT	\$6,640.75
	NO FUNCTION NEEDED	601620000 RENTAL OF PROPERTY HYDRANT RENTAL	\$20,574.32
	NO FUNCTION NEEDED	601990000 MISCELLANEOUS REVENUE-OTHER MISCELLANEOUS RECEIPTS	\$8,012.49
	NO FUNCTION NEEDED	601960000 REFUNDS-OTHER REFUNDS	\$210.32
Expense Category Total:			\$286,344.64
Fund Total:			\$286,344.64
596 WATER UTILITY-BOND AND INTEREST WATER BOND MONEY BONY	NO FUNCTION NEEDED	602920000 UTILITY COLLECTIONS WATER BOND _ INT. UTILITY COLLECTIONS	\$26,740.00
	NO FUNCTION NEEDED	596609000 INTEREST EARNED WATER BOND INTEREST BONY	\$1.77
	NO FUNCTION NEEDED	596610000 TRANSFER OF FUNDS-OTHER WATER BOND PAYMENT BONY	\$22,896.00
Expense Category Total:			\$49,637.77
Fund Total:			\$49,637.77
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	NO FUNCTION NEEDED	603931000 MISC. SERVICE REVENUES MISCELLANEOUS RECEIPTS	\$196,158.00
	NO FUNCTION NEEDED	603620000 UTILITY COLLECTIONS WATER DEPRECIATION UTILITIES	\$128,301.76
	NO FUNCTION NEEDED	603610000 INTEREST EARNED WATER DEPRECIATION INT. ON INVESTMENTS	\$8,708.46
	NO FUNCTION NEEDED	603950000 SALE OF INVESTMENTS SALE OF INVESTMENTS	\$300,000.00
Expense Category Total:			\$633,168.22
Fund Total:			\$633,168.22
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSIT	NO FUNCTION NEEDED	604445000 GUARANTEED REVENUES WATER METER DEPOSITS	\$4,405.00
	Expense Category Total:		
Fund Total:			\$4,405.00
597 WATER UTILITY-CONSTRUCTION WATER TOWER CONSTRUCTION	NO FUNCTION NEEDED	598960000 TRANSFER OF FUNDS-OTHER WATER CONSTRUCTION	\$180,527.80
	NO FUNCTION NEEDED	597960000 TRANSFER OF FUNDS-OTHER WATER CONSTRUCTION WATER TOWER	\$210,000.00

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

Expense Category Total: \$390,527.80

Fund Total: \$390,527.80

Fund Name	Expense Category	Account Title	Amount
599 WATER UTILITY-DEBT RESERVE WATER DEBTNO SERV BONY	NO FUNCTION NEEDED	599609000 INTEREST EARNED WATER DEBT RESERVE INTEREEST	\$0.66
	NO FUNCTION NEEDED	600950000 TRANSFER OF FUNDS-OTHER WATER DEBT SERVICE RESERVE	\$10,927.00
	NO FUNCTION NEEDED	599950000 TRANSFER OF FUNDS-OTHER WATER DEBT SERVICE RESERVE	\$9,366.12
Expense Category Total:			\$20,293.78
Fund Total:			\$20,293.78
606 WASTEWATER UTILITY-OPERATING SEWAGE OPERATE_MAINTENC	NO FUNCTION NEEDED	606920000 UTILITY COLLECTIONS SEWER UTILITY COLLECTIONS	\$393,340.26
	NO FUNCTION NEEDED	606615000 OTHER REVENUE LEINS	\$3,877.87
	NO FUNCTION NEEDED	606609000 INTEREST EARNED INTEREST NOW ACCOUNT	\$6,640.63
	NO FUNCTION NEEDED	606950000 MISCELLANEOUS REVENUE-OTHER SEWER MISCELLANEOUS	\$3,515.74
	NO FUNCTION NEEDED	606960000 REFUNDS-OTHER REFUNDS	\$190.82
Expense Category Total:			\$407,565.32
Fund Total:			\$407,565.32
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE BOND AND INTEREST	NO FUNCTION NEEDED	607920000 INTEREST EARNED SEWER BOND/INTEREST UTILITY COLLECTIONS	\$60,000.00
	NO FUNCTION NEEDED	613609000 INTEREST EARNED SEWER BOND INTEREST HELD BANK OF NY	\$25.62
	NO FUNCTION NEEDED	613610000 MISCELLANEOUS REVENUE-OTHER SEWER BOND HELD BANK OF NY/PAYMENT	\$60,000.00
Expense Category Total:			\$120,025.62
Fund Total:			\$120,025.62
609 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE IMPROVEMENT	NO FUNCTION NEEDED	609920000 UTILITY COLLECTIONS SEWER IMPROVEMENT/UTILITY COLLECTIONS	\$59,070.70
	NO FUNCTION NEEDED	609610000 INTEREST EARNED SEWER IMPROVEMENT INT. ON INVESTMENTS	\$412.52
	NO FUNCTION NEEDED	609950000 MISCELLANEOUS REVENUE-OTHER SEWER IMPROVEMENT MISCELLANEOUS	\$1,110.00
Expense Category Total:			\$60,593.22
Fund Total:			\$60,593.22
611 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWER METER DEPOSITS	NO FUNCTION NEEDED	611445000 GUARANTEED REVENUES SEWER METER DEPOSITS	\$1,930.00

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

Expense Category Total:

\$1,930.00

Fund Total:

\$1,930.00

Fund Name	Expense Category	Account Title	Amount
608 WASTEWATER UTILITY-DEBT RESERVE SEWAGE DEBT RESERVE	NO FUNCTION NEEDED	608610000 INTEREST EARNED SEWER DEBT SERVICE INT. ON INVESTMENTS	\$422.40
Expense Category Total:			\$422.40
Fund Total:			\$422.40
Total REVENUES:			\$1,974,913.77

EXPENDITURES

601 WATER UTILITY-OPERATING WATER OPERATION_MAINTEN	TRANSMISSION/DISTRIBUTION-OPERATION	601001640000 OFFICE SUPPLIES OFFICE SUPPLIES /POSTAGE	\$3,661.49
	TRANSMISSION/DISTRIBUTION-OPERATION	601001615000 PURCHASED POWER ELECTRIC SERVICES/UTILITIES	\$8,133.44
	TRANSMISSION/DISTRIBUTION-OPERATION	601001620000 MATERIALS AND SUPPLIES MATERIALS/SUPPLIES	\$78,341.98
	TRANSMISSION/DISTRIBUTION-OPERATION	601001636000 MATERIALS AND SUPPLIES OTHER	\$1,029.90
	TRANSMISSION/DISTRIBUTION-OPERATION	601001631000 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL	\$6,440.24
	TRANSMISSION/DISTRIBUTION-OPERATION	601001635000 CONTRACTUAL SERVICES-TESTING TESTING	\$1,775.00
	TRANSMISSION/DISTRIBUTION-OPERATION	601001655000 INSURANCE-OTHER INSURANCE	\$30,042.07
	TRANSMISSION/DISTRIBUTION-OPERATION	601001650000 MISCELLANEOUS MILEAGE/TELEPHONE/PAGERS	\$4,144.30
	TRANSMISSION/DISTRIBUTION-OPERATION	601001675000 MISCELLANEOUS MISCELLANEOUS EXPENSE	\$274.23
	TRANSMISSION/DISTRIBUTION-OPERATION	601001999000 MISCELLANEOUS WATER ADJUSTMENTS	\$624.82
Expense Category Total:			\$134,467.47
	SALES EXPENSE	601001670000 TAXES SALES TAX	\$23,894.51
Expense Category Total:			\$23,894.51
	ADMINISTRATION AND GENERAL	601001601000 ADMINISTRATIVE AND GENERAL SALARIES OPERATING SALARIES	\$87,970.00
	ADMINISTRATION AND GENERAL	601001604000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE RETIREMENT/BENEFITS	\$7,506.60
	ADMINISTRATION AND GENERAL	601001408000 TAXES GROSS INCOME TAX	\$5,025.31
Expense Category Total:			\$100,501.91
	TRANSMISSION/DISTRIBUTION-OPERATION	601001665000 EQUIPMENT EQUIPMENT	\$224.67
Expense Category Total:			\$224.67

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

Fund Total:

\$259,088.56

Fund Name	Expense Category	Account Title	Amount
596 WATER UTILITY-BOND AND INTEREST WATER ADMINISTRATION AND GENERAL BOND MONEY BONY		602001006000 DEBT SERVICE OF PRINCIPAL BOND _INTEREST MONTHLY SRF PAYMENT	\$22,896.00
	Expense Category Total:		\$22,896.00
	Fund Total:		\$22,896.00
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	TRANSMISSION/DISTRIBUTION-OPERATION	603001005000 PURCHASE OF INVESTMENTS MISCELLANEOUS EXPENSE	\$247,047.41
	TRANSMISSION/DISTRIBUTION-OPERATION	603001002000 EQUIPMENT PURCHASE OF EQUIPMENT	\$2,116.36
	TRANSMISSION/DISTRIBUTION-OPERATION	603001003000 CONSTRUCTION NEW CONSTRUCTION	\$54,353.05
	TRANSMISSION/DISTRIBUTION-OPERATION	603001001000 CAPITAL OUTLAY-OTHER MATERIAL/REPAIR	\$900.00
	Expense Category Total:		\$304,416.82
	ADMINISTRATION AND GENERAL	605001002000 PURCHASE OF INVESTMENTS WATER CD MATURED	\$300,000.00
	Expense Category Total:		\$300,000.00
	Fund Total:		\$604,416.82
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSIT	CUSTOMER ACCOUNTS	604001001000 GUARANTEED DEPOSIT REFUNDS DEPOSITS REFUND	\$50.00
		604001002000 GUARANTEED DEPOSIT REFUNDS DEPOSITS APPLIED	\$3,600.00
	Expense Category Total:		\$3,650.00
	Fund Total:		\$3,650.00
597 WATER UTILITY-CONSTRUCTION WATER TOWER CONSTRUCTION	TRANSMISSION/DISTRIBUTION-OPERATION	598001731000 CONSTRUCTION WATER PROFFESIONAL SERVICES	\$25,645.00
	TRANSMISSION/DISTRIBUTION-OPERATION	598001720000 CONSTRUCTION WATER CONSTRUCTION	\$154,882.80
	TRANSMISSION/DISTRIBUTION-OPERATION	597001720000 CONSTRUCTION WATER CONSTRUCTION	\$199,921.42
	TRANSMISSION/DISTRIBUTION-OPERATION	597001731000 CONSTRUCTION WATER PROFESSIONAL	\$10,078.58
	Expense Category Total:		\$390,527.80
	Fund Total:		\$390,527.80
599 WATER UTILITY-DEBT RESERVE WATER SERV BONY	DEBTADMINISTRATION AND GENERAL	600001002000 DEBT SERVICE OF PRINCIPAL WATER DEBT RESERVE PAYMENT	\$9,366.00
	Expense Category Total:		\$9,366.00
	Fund Total:		\$9,366.00

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

Fund Name	Expense Category	Account Title	Amount	
606 WASTEWATER UTILITY-OPERATING SEWAGE OPERATE_MAINTENC	TREATMENT AND DISPOSAL-OPERATIONS	606001740000 OFFICE SUPPLIES OFFICE SUPPLIES/POSTAGE	\$3,057.59	
	TREATMENT AND DISPOSAL-OPERATIONS	606001711000 SLUDGE REMOVAL EXPENSE SLUDGE REMOVAL	\$18,798.81	
	TREATMENT AND DISPOSAL-OPERATIONS	606001715000 PURCHASED POWER ELECTRIC POWER	\$50,653.17	
	TREATMENT AND DISPOSAL-OPERATIONS	606001716000 PURCHASED POWER HEAT	\$3,211.13	
	TREATMENT AND DISPOSAL-OPERATIONS	606001718000 CHEMICALS CHEMICALS	\$165.95	
	TREATMENT AND DISPOSAL-OPERATIONS	606001720000 MATERIALS AND SUPPLIES MATERIALS/SUPPLIES	\$56,098.03	
	TREATMENT AND DISPOSAL-OPERATIONS	606001738000 MATERIALS AND SUPPLIES OTHER	\$6,960.02	
	TREATMENT AND DISPOSAL-OPERATIONS	606001731000 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL SERVICES	\$25,605.55	
	TREATMENT AND DISPOSAL-OPERATIONS	606001735000 CONTRACTUAL SERVICES-TESTING TESTING	\$3,509.10	
	TREATMENT AND DISPOSAL-OPERATIONS	606001600000 BAD DEBT EXPENSE LEINS/LEINS RELEASE	\$5,466.67	
	TREATMENT AND DISPOSAL-OPERATIONS	606001750000 MISCELLANEOUS MILEAGE/CELL/PAGER/	\$995.77	
	TREATMENT AND DISPOSAL-OPERATIONS	606001775000 MISCELLANEOUS MISCELLEANOUS	\$1,398.63	
	TREATMENT AND DISPOSAL-OPERATIONS	606001999000 MISCELLANEOUS SEWER ADJUSTMENTS	\$247.77	
	Expense Category Total:			\$176,168.19
		ADMINISTRATION AND GENERAL	606001701000 ADMINISTRATIVE AND GENERAL SALARIES OPERATING LABOR	\$154,683.99
		ADMINISTRATION AND GENERAL	606001704000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE BENEFITS	\$13,927.24
		ADMINISTRATION AND GENERAL	606001755000 INSURANCE-OTHER INSURANCE	\$46,790.72
Expense Category Total:			\$215,401.95	
	TREATMENT AND DISPOSAL-OPERATIONS	606001770000 EQUIPMENT EQUIPMENT/LEASES	\$414.95	
Expense Category Total:			\$414.95	
Fund Total:			\$391,985.09	
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE BOND AND INTEREST	ADMINISTRATION AND GENERAL	607001003000 PURCHASE OF INVESTMENTS INVESTMENTS_P/I PAYMENT	\$60,000.00	
	ADMINISTRATION AND GENERAL	613001003000 DEBT SERVICE OF PRINCIPAL SEWER BOND PAYMENT BONY	\$57,566.52	
Expense Category Total:			\$117,566.52	
Fund Total:			\$117,566.52	
609 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE IMPROVEMENT	TREATMENT AND DISPOSAL-OPERATIONS	609001001000 PURCHASE OF INVESTMENTS MAINTENANCE/REPAIR	\$24,214.32	

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

Fund Name	Expense Category	Account Title	Amount
609 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE IMPROVEMENT	TREATMENT AND DISPOSAL-OPERATIONS	609001003000 PURCHASE OF INVESTMENTS OTHER EXPENSES	\$40,751.91
	TREATMENT AND DISPOSAL-OPERATIONS	609001999000 PURCHASE OF INVESTMENTS SEWAGE IMPROV ADJUSTMENTS	\$2,058.00
	TREATMENT AND DISPOSAL-OPERATIONS	609001004000 CONSTRUCTION CONSTRUCTION	\$80,381.71
	Expense Category Total:		\$147,405.94
	Fund Total:		\$147,405.94
611 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWER METER DEPOSITS	CUSTOMER ACCOUNTS	611001001000 GUARANTEED DEPOSIT REFUNDS SEWER DEPOSIT APPLIED	\$400.00
	Expense Category Total:		\$400.00
	Fund Total:		\$400.00
608 WASTEWATER UTILITY-DEBT RESERVE SEWAGE DEBT RESERVE	ADMINISTRATION AND GENERAL	608001002000 DEBT SERVICE OF PRINCIPAL MISCELLANEOUS	\$412.52
	Expense Category Total:		\$412.52
	Fund Total:		\$412.52
Total EXPENDITURES:			\$1,947,715.25

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		PETTY CASH				0.00	\$90.00
		CASH CHANGE				0.00	\$100.00
		NATIONAL CITY				0.00	\$200.00
		FARMERS_MERCHANTS				0.00	\$1,633,799.83
		THE BANK OF NEW YORK				0.00	\$150,996.92

Total CASH: **\$1,785,186.75**

Total Cash and Investments: **\$1,785,186.75**

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	
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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: TOWN OF CHURUBUSCO

ID: 92-3-948

COUNTY: WHITLEY 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: TOWN OF CHURUBUSCO

ID: 92-3-948

COUNTY: WHITLEY 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: WHITLEY COUNTY
UNIT NAME: TOWN OF CHURUBUSCO

ID: 92-3-948
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

