

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:
NORTH JUDSON CIVIL TOWN

COUNTY:
STARKE COUNTY

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 2010

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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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$413,770.26	\$1,167,308.27	\$1,064,333.89	\$516,744.64	\$0.00	\$516,744.64
Total by Fund Type:	\$413,770.26	\$1,167,308.27	\$1,064,333.89	\$516,744.64	\$0.00	\$516,744.64
FUND TYPE: SPECIAL REVENUE						
620 FEDERAL GRANTS # 2	\$12,883.09	\$120,222.24	\$133,105.33	\$0.00	\$0.00	\$0.00
412 FEDERAL GRANTS # 3	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
233 LAW ENFORCEMENT CONTINUING ED	\$5,946.94	\$5,383.12	\$8,252.22	\$3,077.84	\$0.00	\$3,077.84
710 LEVY EXCESS	\$0.00	\$1,895.32	\$947.66	\$947.66	\$0.00	\$947.66
202 LOCAL ROAD AND STREET	\$54,365.57	\$70,050.65	\$72,396.53	\$52,019.69	\$0.00	\$52,019.69
201 MOTOR VEHICLE HIGHWAY	\$113,892.25	\$170,464.77	\$199,081.58	\$85,275.44	\$0.00	\$85,275.44
204 PARKS AND RECREATION	\$16,314.87	\$41,054.52	\$36,209.48	\$21,159.91	\$0.00	\$21,159.91
217 POLICE DONATION	\$389.79	\$589.79	\$489.79	\$489.79	\$0.00	\$489.79
500 RAINY DAY	\$88,768.56	\$193,962.74	\$141,365.65	\$141,365.65	\$0.00	\$141,365.65
219 UNSAFE BUILDING	\$0.21	\$7,961.23	\$4,805.50	\$3,155.94	\$0.00	\$3,155.94
Total by Fund Type:	\$292,561.28	\$615,584.38	\$600,653.74	\$307,491.92	\$0.00	\$307,491.92
FUND TYPE: CAPITAL PROJECTS						
447 CAPITAL IMPROVEMENTS	\$63,847.56	\$42,834.36	\$49,892.73	\$56,789.19	\$0.00	\$56,789.19
444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$136,207.27	\$304,027.20	\$297,478.02	\$142,756.45	\$0.00	\$142,756.45
402 CUMULATIVE CAPITAL DEVELOPMENT	\$43,435.41	\$56,344.62	\$57,675.79	\$42,104.24	\$0.00	\$42,104.24
401 CUMULATIVE CAPITAL IMPROVEMENT	\$9,228.84	\$13,177.72	\$19,855.18	\$2,551.38	\$0.00	\$2,551.38
Total by Fund Type:	\$252,719.08	\$416,383.90	\$424,901.72	\$244,201.26	\$0.00	\$244,201.26
FUND TYPE: AGENCY						
806 PAYROLL	\$0.00	\$521,940.86	\$521,142.27	\$798.59	\$0.00	\$798.59
800 UTILITY CLEARANCE	\$8.86	\$866,841.31	\$866,850.17	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$8.86	\$1,388,782.17	\$1,387,992.44	\$798.59	\$0.00	\$798.59

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH JUDSON CIVIL TOWN

ID: 75-3-876

CASH UNITS ONLY

COUNTY: STARKE COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$959,059.48	\$3,588,058.72	\$3,477,881.79	\$1,069,236.41	\$0.00	\$1,069,236.41
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$2,447,838.41				
Transfers Out			\$2,447,048.68			
Net Receipts and Disbursements		\$1,140,220.31	\$1,030,833.11			

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: ENTERPRISE						
607 WASTEWATER UTIL-BOND AND INTEREST	\$109,631.21	\$208,523.40	\$206,023.75	\$112,130.86	\$0.00	\$112,130.86
670 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$15,415.19	\$5,775.00	\$2,850.00	\$18,340.19	\$0.00	\$18,340.19
608 WASTEWATER UTILITY-DEBT RESERVE	\$213,121.34	\$44,216.40	\$41,373.92	\$215,963.82	\$0.00	\$215,963.82
606 WASTEWATER UTILITY-OPERATING	\$163,737.28	\$503,350.20	\$531,793.42	\$135,294.06	\$0.00	\$135,294.06
602 WATER UTILITY-BOND AND INTEREST	\$9,640.02	\$30,369.16	\$28,914.57	\$11,094.61	\$0.00	\$11,094.61
650 WATER UTILITY-CUSTOMER DEPOSIT	\$41,461.67	\$8,575.00	\$6,475.00	\$43,561.67	\$0.00	\$43,561.67
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	\$135,541.23	\$22,509.00	\$56,961.11	\$101,089.12	\$0.00	\$101,089.12
601 WATER UTILITY-OPERATING	\$53,164.63	\$281,600.92	\$288,052.69	\$46,712.86	\$0.00	\$46,712.86
Total by Fund Type:	\$774,980.07	\$1,104,919.08	\$1,162,444.46	\$717,454.69	\$0.00	\$717,454.69

Subtotal All Funds:	\$774,980.07	\$1,104,919.08	\$1,162,444.46	\$717,454.69	\$0.00	\$717,454.69
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$56,961.11
Transfers In	\$292,451.26	
Transfers Out		\$292,451.26
Net Receipts and Disbursements	\$812,467.82	\$813,032.09

UNIT NAME: NORTH JUDSON CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: STARKE COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$372,292.01
101124000	OTHER TAXES	\$18,752.52
	Total for: TAXES	\$391,044.53
101451000	DOG TAX LICENSES	\$2,480.00
101221000	BUILDING AND PLANNING PERMITS	\$325.00
101214000	PERMITS, OTHER	\$1,625.00
101215000	PERMITS, OTHER	\$1,304.00
	Total for: LICENSES AND PERMITS	\$5,734.00
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$2,603.14
101128000	CIGARETTE TAX DISTR-GENERAL FUND	\$3,169.05
101126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$6,918.00
101122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$41,189.64
101127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,442.58
101125000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$39,214.66
101129000	RIVERBOAT REVENUE SHARING	\$10,482.21
	Total for: INTERGOVERNMENTAL	\$105,019.28
101426000	FIRE PROTECTION CONTRACTS	\$40,400.00
101442000	GARBAGE AND TRASH COLLECTION FEES	\$83,852.39
101442010	GARBAGE AND TRASH COLLECTION FEES	\$11,194.78
101491000	SALE OF CEMETERY LOTS	\$10,400.00
	Total for: CHARGES FOR SERVICES	\$145,847.17
101540000	ORDINANCE VIOLATIONS	\$2,515.00
101444000	FINES AND FEES-OTHER	\$2,396.96
101510000	FINES AND FEES-OTHER	\$261.60
	Total for: FINES, FORFEITURES, AND FEES	\$5,173.56
101609000	INTEREST EARNED	\$14,892.23
101640000	CABLE TV FRANCHISE	\$9,779.31
	Total for: MISCELLANEOUS	\$24,671.54
101970000	TRANSFER OF FUNDS-OTHER	\$489,823.89
101990000	OTHER FINANCING SOURCES	\$-5.70
	Total for: OTHER FINANCING SOURCES	\$489,818.19
	TOTAL RECEIPTS FOR 101 GENERAL	\$1,167,308.27
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$34,473.01
	Total for: TAXES	\$34,473.01
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$39,805.02
201359000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$4,091.98
201126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$557.25

	<u>Title</u>	<u>Amount</u>
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>		
201122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,814.02
201127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$95.91
	Total for: INTERGOVERNMENTAL	\$48,364.18
201495000	CHARGES FOR SERVICES-OTHER	\$600.00
	Total for: CHARGES FOR SERVICES	\$600.00
201970000	TRANSFER OF FUNDS-OTHER	\$87,027.58
	Total for: OTHER FINANCING SOURCES	\$87,027.58
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$170,464.77
Fund: <u>202 LOCAL ROAD AND STREET</u>		
202358000	LOCAL ROAD AND STREET DISTRIBUTION	\$9,072.12
	Total for: INTERGOVERNMENTAL	\$9,072.12
202970000	TRANSFER OF FUNDS-OTHER	\$60,978.53
	Total for: OTHER FINANCING SOURCES	\$60,978.53
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$70,050.65
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>		
233413000	COPIES OF PUBLIC RECORDS	\$1,572.25
	Total for: CHARGES FOR SERVICES	\$1,572.25
233510000	FINES AND FEES-OTHER	\$76.00
	Total for: FINES, FORFEITURES, AND FEES	\$76.00
233970000	TRANSFER OF FUNDS-OTHER	\$3,734.87
	Total for: OTHER FINANCING SOURCES	\$3,734.87
	TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED	\$5,383.12
Fund: <u>219 UNSAFE BUILDING</u>		
219970000	TRANSFER OF FUNDS-OTHER	\$3,980.72
219495000	REIMBURSEMENTS-OTHER	\$3,980.51
	Total for: OTHER FINANCING SOURCES	\$7,961.23
	TOTAL RECEIPTS FOR 219 UNSAFE BUILDING	\$7,961.23
Fund: <u>204 PARKS AND RECREATION</u>		
204110000	GENERAL PROPERTY TAXES	\$19,910.42
	Total for: TAXES	\$19,910.42
204126000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$359.50
204122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,202.85
204127000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$72.41
	Total for: INTERGOVERNMENTAL	\$2,634.76

	<u>Title</u>	<u>Amount</u>
Fund: <u>204 PARKS AND RECREATION</u>		
204493000	CONTRACTUAL SERVICES	\$1,900.00
	Total for: CHARGES FOR SERVICES	\$1,900.00
204970000	TRANSFER OF FUNDS-OTHER	\$16,609.34
	Total for: OTHER FINANCING SOURCES	\$16,609.34
TOTAL RECEIPTS FOR 204 PARKS AND RECREATION		\$41,054.52
Fund: <u>620 FEDERAL GRANTS # 2</u>		
620331120	FED. GRANTS-WATER AND SEWER	\$120,143.68
	Total for: INTERGOVERNMENTAL	\$120,143.68
621609000	INTEREST EARNED	\$78.56
	Total for: MISCELLANEOUS	\$78.56
TOTAL RECEIPTS FOR 620 FEDERAL GRANTS # 2		\$120,222.24
Fund: <u>412 FEDERAL GRANTS # 3</u>		
412990000	FED. GRANTS-GENERAL GOVERNMENT	\$4,000.00
	Total for: INTERGOVERNMENTAL	\$4,000.00
TOTAL RECEIPTS FOR 412 FEDERAL GRANTS # 3		\$4,000.00
Fund: <u>500 RAINY DAY</u>		
500110000	GENERAL PROPERTY TAXES	\$10,854.71
	Total for: TAXES	\$10,854.71
500123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$3,464.38
	Total for: INTERGOVERNMENTAL	\$3,464.38
500970000	TRANSFER OF FUNDS-OTHER	\$179,643.65
	Total for: OTHER FINANCING SOURCES	\$179,643.65
TOTAL RECEIPTS FOR 500 RAINY DAY		\$193,962.74
Fund: <u>710 LEVY EXCESS</u>		
710124000	OTHER TAXES	\$947.66
	Total for: TAXES	\$947.66
710970000	TRANSFER OF FUNDS-OTHER	\$947.66
	Total for: OTHER FINANCING SOURCES	\$947.66
TOTAL RECEIPTS FOR 710 LEVY EXCESS		\$1,895.32
Fund: <u>217 POLICE DONATION</u>		
217670000	CONTRIBUTIONS AND DONATIONS	\$100.00
	Total for: MISCELLANEOUS	\$100.00
217970000	TRANSFER OF FUNDS-OTHER	\$489.79

<u>Title</u>	<u>Amount</u>
Total for: OTHER FINANCING SOURCES	\$489.79
TOTAL RECEIPTS FOR 217 POLICE DONATION	\$589.79
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110000 GENERAL PROPERTY TAXES	\$7,116.74
Total for: TAXES	\$7,116.74
402126000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$132.75
402122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$787.38
402127000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$27.88
Total for: INTERGOVERNMENTAL	\$948.01
402970000 TRANSFER OF FUNDS-OTHER	\$48,279.87
Total for: OTHER FINANCING SOURCES	\$48,279.87
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$56,344.62
Fund: <u>444 CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
444110000 GENERAL PROPERTY TAXES	\$98,418.00
Total for: TAXES	\$98,418.00
444970000 TRANSFER OF FUNDS-OTHER	\$159,266.97
444960000 REIMBURSEMENTS-OTHER	\$46,342.23
Total for: OTHER FINANCING SOURCES	\$205,609.20
TOTAL RECEIPTS FOR 444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$304,027.20
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401128000 CIGARETTE TAX DISTR-CCI FUND	\$4,904.35
Total for: INTERGOVERNMENTAL	\$4,904.35
401970000 TRANSFER OF FUNDS-OTHER	\$8,273.37
Total for: OTHER FINANCING SOURCES	\$8,273.37
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$13,177.72
Fund: <u>447 CAPITAL IMPROVEMENTS</u>	
447493000 CONTRACTUAL SERVICES	\$42,620.00
Total for: CHARGES FOR SERVICES	\$42,620.00
447609000 INTEREST EARNED	\$182.36
Total for: MISCELLANEOUS	\$182.36
447990000 OTHER FINANCING SOURCES	\$32.00
Total for: OTHER FINANCING SOURCES	\$32.00
TOTAL RECEIPTS FOR 447 CAPITAL IMPROVEMENTS	\$42,834.36
Fund: <u>806 PAYROLL</u>	
806921000 TRANSFER OF FUNDS-OTHER	\$31,388.21

	<u>Title</u>	<u>Amount</u>
Fund:	<u>806 PAYROLL</u>	
806922000	TRANSFER OF FUNDS-OTHER	\$48,795.59
806923000	TRANSFER OF FUNDS-OTHER	\$11,708.08
806924000	TRANSFER OF FUNDS-OTHER	\$13,216.93
806925000	TRANSFER OF FUNDS-OTHER	\$3,869.61
806926000	TRANSFER OF FUNDS-OTHER	\$31,759.22
806932000	TRANSFER OF FUNDS-OTHER	\$4,587.22
806933000	TRANSFER OF FUNDS-OTHER	\$1,808.42
806930000	TRANSFER OF FUNDS-OTHER	\$84,045.63
806931000	TRANSFER OF FUNDS-OTHER	\$2,907.18
806110000	TRANSFER OF FUNDS-OTHER	\$284,610.49
806970000	TRANSFER OF FUNDS-OTHER	\$3,244.28
	Total for: OTHER FINANCING SOURCES	\$521,940.86
TOTAL RECEIPTS FOR 806 PAYROLL		\$521,940.86
Fund:	<u>800 UTILITY CLEARANCE</u>	
800441010	TRANSFER OF FUNDS-OTHER	\$204,606.68
800441020	TRANSFER OF FUNDS-OTHER	\$474,207.69
800442000	TRANSFER OF FUNDS-OTHER	\$83,852.39
800443000	TRANSFER OF FUNDS-OTHER	\$15,399.23
800444000	TRANSFER OF FUNDS-OTHER	\$16,397.98
800609000	TRANSFER OF FUNDS-OTHER	\$533.85
800990000	TRANSFER OF FUNDS-OTHER	\$22,715.87
800441015	TRANSFER OF FUNDS-OTHER	\$48,607.82
800443015	TRANSFER OF FUNDS-OTHER	\$519.80
	Total for: OTHER FINANCING SOURCES	\$866,841.31
TOTAL RECEIPTS FOR 800 UTILITY CLEARANCE		\$866,841.31
Total Receipts:		\$3,588,058.72

(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2010

ID: 75-3-876 PAGE: 1
 COUNTY: STARKE COUNTY
 UNIT NAME: NORTH JUDSON CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$23,563.21
	SUPPLIES		\$24,158.18
	CAPITAL OUTLAY		\$50,393.61
	TRANSFER OF FUNDS		\$100,966.58
	TOTAL		\$199,081.58
Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$11,418.00
	TRANSFER OF FUNDS		\$60,978.53
	TOTAL		\$72,396.53
Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	OTHER DISBURSEMENTS		\$4,517.35
	TRANSFER OF FUNDS		\$3,734.87
	TOTAL		\$8,252.22
Fund:	219 UNSAFE BUILDING		
	OTHER DISBURSEMENTS		\$824.78
	TRANSFER OF FUNDS		\$3,980.72
	TOTAL		\$4,805.50
Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$13,522.00
	SUPPLIES		\$3,273.99
	COST OF SALES AND SERVICES		\$2,173.32
	CAPITAL OUTLAY		\$630.83
	TRANSFER OF FUNDS		\$16,609.34
	TOTAL		\$36,209.48
Fund:	620 FEDERAL GRANTS # 2		
	CAPITAL OUTLAY		\$133,105.33
	TOTAL		\$133,105.33
Fund:	412 FEDERAL GRANTS # 3		
	EQUIPMENT AND CAPITAL IMPROVEMENTS		\$4,000.00
	TOTAL		\$4,000.00
Fund:	500 RAINY DAY		
	TRANSFER OF FUNDS		\$141,365.65
	TOTAL		\$141,365.65
Fund:	710 LEVY EXCESS		
	TRANSFER OF FUNDS		\$947.66
	TOTAL		\$947.66
Fund:	217 POLICE DONATION		
	TRANSFER OF FUNDS		\$489.79
	TOTAL		\$489.79
Fund:	402 CUMULATIVE CAPITAL DEVELOPMENT		

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 75-3-876 PAGE: 2
COUNTY: STARKE COUNTY
UNIT NAME: NORTH JUDSON CIVIL TOWN

	EQUIPMENT AND CAPITAL IMPROVEMENTS	\$9,395.92
	TRANSFER OF FUNDS	\$48,279.87
	TOTAL	\$57,675.79
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Fund:	444 CO ECONOMIC DEVELOPMENT INCOME TAX	
	SUPPLIES	\$49,924.51
	OTHER DISBURSEMENTS	\$88,286.54
	TRANSFER OF FUNDS	\$159,266.97
	TOTAL	\$297,478.02
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Fund:	401 CUMULATIVE CAPITAL IMPROVEMENT	
	CAPITAL OUTLAY	\$9,684.81
	TRANSFER OF FUNDS	\$10,170.37
	TOTAL	\$19,855.18
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Fund:	447 CAPITAL IMPROVEMENTS	
	CAPITAL OUTLAY	\$49,860.73
	OTHER DISBURSEMENTS	\$32.00
	TOTAL	\$49,892.73
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Fund:	806 PAYROLL	
	TRANSFER OF FUNDS	\$521,142.27
	TOTAL	\$521,142.27
<hr/>		
Fund:	800 UTILITY CLEARANCE	
	TRANSFER OF FUNDS	\$866,850.17
	TOTAL	\$866,850.17
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	TOTAL DISBURSEMENTS:	\$2,413,547.90

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

ID: 75-3-876 PAGE: 1
COUNTY: STARKE COUNTY
UNIT NAME: NORTH JUDSON CIVIL TOWN

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$235,643.03
	SUPPLIES	\$35,948.68
	COST OF SALES AND SERVICES	\$260,728.15
	CAPITAL OUTLAY	\$3,130.00
	EQUIPMENT AND CAPITAL IMPROVEMENTS	\$8,790.03
	OTHER DISBURSEMENTS	\$7,828.11
	TRANSFER OF FUNDS	\$512,265.89
	TOTAL	\$1,064,333.89
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$235,643.03
	SUPPLIES	\$35,948.68
	OTHER SERVICES AND CHARGES	\$0.00
	CAPITAL OUTLAY	\$3,130.00
	OTHER DISBURSEMENTS	\$7,828.11
	TRANSFER OF FUNDS	\$512,265.89
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$1,064,333.89

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601446000 MISC. SERVICE REVENUES WATER OP/TAP FEES	\$2,680.00
	NO FUNCTION NEEDED	601441010 UTILITY COLLECTIONS WATER OP/WATER RECEIPTS	\$204,566.68
	NO FUNCTION NEEDED	601444000 UTILITY COLLECTIONS WATER OP/PENALTIES	\$2,368.91
	NO FUNCTION NEEDED	601443000 UTILITY COLLECTIONS WATER OP/SALES TAX	\$15,399.23
	NO FUNCTION NEEDED	601441015 UTILITY COLLECTIONS WATER OP/HYDRANT RECEIPTS	\$48,607.82
	NO FUNCTION NEEDED	601443015 UTILITY COLLECTIONS (DO NOT USE) - OLD HYDRANT TAX	\$519.80
	NO FUNCTION NEEDED	601990000 OTHER REVENUE WATER OP/OTHER	\$2,369.41
	NO FUNCTION NEEDED	601609000 INTEREST EARNED WATER OP/INTEREST EARNED	\$5,089.07
Expense Category Total:			\$281,600.92
Fund Total:			\$281,600.92
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602970000 TRANSFER PER BOND ORDINANCE WATER B _I/TRANSFER FROM OP	\$30,369.16
	Expense Category Total:		
Fund Total:			\$30,369.16
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	603970000 TRANSFER PER BOND ORDINANCE WATER DEPR/TRANSFER FROM OP	\$22,509.00
	Expense Category Total:		
Fund Total:			\$22,509.00
650 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	650445000 GUARANTEED REVENUES WATER METER/CUSTOMER DEPOSITS	\$8,575.00
	Expense Category Total:		
Fund Total:			\$8,575.00
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606495000 MISC. SERVICE REVENUES SEWER OP/REIMBURSE FOR SERVICES	\$200.00
	NO FUNCTION NEEDED	606441020 UTILITY COLLECTIONS SEWER OP/SEWER RECEIPTS	\$474,207.69
	NO FUNCTION NEEDED	606441030 UTILITY COLLECTIONS SEWER OP/SEWER LIENS	\$2,182.35
	NO FUNCTION NEEDED	606444000 UTILITY COLLECTIONS SEWER OP/PENALTIES	\$11,632.11

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606446000 SEWER CONNECTION FEES SEWER OP/TAP FEES	\$1,400.00
	NO FUNCTION NEEDED	606990000 OTHER REVENUE SEWER OP/OTHER	\$4,741.66
	NO FUNCTION NEEDED	606609000 INTEREST EARNED SEWER OP/INTEREST EARNED	\$8,347.39
	NO FUNCTION NEEDED	606913000 REFUNDS-OTHER SEWER OP/INSURANCE REIMBURSEMENT	\$639.00
	Expense Category Total:		\$503,350.20
	Fund Total:		\$503,350.20
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607970000 TRANSFER PER BOND ORDINANCE SEWER B _J/TRANSFER FROM OP	\$208,523.40
	Expense Category Total:		\$208,523.40
	Fund Total:		\$208,523.40
670 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	670445000 GUARANTEED REVENUES SEWER DEPOSIT/CUSTOMER DEPOSITS	\$5,775.00
	Expense Category Total:		\$5,775.00
	Fund Total:		\$5,775.00
608 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	608970000 TRANSFER PER BOND ORDINANCE SEWER DEBT RES/TRANSFER FROM OP	\$31,049.70
	NO FUNCTION NEEDED	608990000 INTERFUND LOAN PAYMENTS RECEIVED SEWER DEBT RES/OTHER-JET/VAC SPLIT	\$13,166.70
	Expense Category Total:		\$44,216.40
	Fund Total:		\$44,216.40
Total REVENUES:			\$1,104,919.08

EXPENDITURES

601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601006111010 SALARIES AND WAGES-EMPLOYEES WATER OP/SALARIES	\$84,895.26
	NO FUNCTION NEEDED	601006331000 ADMINISTRATIVE AND GENERAL SALARIES WATER OP/LEGAL ADVERTISING	\$132.00
	NO FUNCTION NEEDED	601006121000 EMPLOYEE PENSIONS AND BENEFITS WATER OP/EMPLOYER FICA _SUTA	\$7,081.21
	NO FUNCTION NEEDED	601006122000 EMPLOYEE PENSIONS AND BENEFITS WATER OP/EMPLOYER PERF	\$5,483.63
	NO FUNCTION NEEDED	601006323000 SUPPLIES AND EXPENSE WATER OP/TELEPHONE	\$3,163.09
	NO FUNCTION NEEDED	601006313000 SUPPLIES AND EXPENSE WATER	\$42.25

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	OP/RADIO SERVICE 601006421000 PLANT REPAIRS WATER OP/BLDG IMPROVE_REPAIR	\$3,913.61
	NO FUNCTION NEEDED	601006351000 PURCHASED POWER WATER OP/UTILITIES	\$15,051.07
	NO FUNCTION NEEDED	601006221000 PURCHASED GAS WATER OP/FUEL	\$2,036.06
	NO FUNCTION NEEDED	601006224000 MAINTENANCE WATER OP/GARAGE MAINT	\$2,043.65
	NO FUNCTION NEEDED	601006231010 REPAIRS WATER OP/EQUIPMENT REPAIR	\$4,757.53
	NO FUNCTION NEEDED	601006341000 INSURANCE-OTHER WATER OP/INSURANCE	\$23,867.09
	NO FUNCTION NEEDED	601006022300 TAXES WATER OP/SALES TAX PAYABLE	\$15,937.82
	NO FUNCTION NEEDED	601006314000 MISCELLANEOUS WATER OP/OTHER EXPENSES	\$58,853.50
	NO FUNCTION NEEDED	601006600000 TRANSFER OF FUNDS-OTHER WATER OP/TRANSFER OF FUNDS	\$52,878.16
	NO FUNCTION NEEDED	601006441010 EQUIPMENT WATER OP/MOTOR EQUIPMENT	\$7,916.70
	Expense Category Total:		\$288,052.69
	Fund Total:		\$288,052.69
602 WATER UTILITY-BOND AND INTEREST	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	\$13,914.57
	Expense Category Total:		\$28,914.57
	Fund Total:		\$28,914.57
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	603006314000 PURCHASE OF INVESTMENTS WATER DEPR/OTHER EXPENSES	\$56,961.11
	Expense Category Total:		\$56,961.11
	Fund Total:		\$56,961.11
650 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	650006445000 GUARANTEED DEPOSIT REFUNDS WATER METER/CUSTOMER DEP REFUND	\$6,475.00
	Expense Category Total:		\$6,475.00
	Fund Total:		\$6,475.00
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606007111010 SALARIES AND WAGES-EMPLOYEES SEWER OP/SALARIES	\$84,903.51
	NO FUNCTION NEEDED	606007121000 EMPLOYEE PENSIONS AND BENEFITS SEWER OP/EMPLOYER FICA_SUTA	\$7,080.70
	NO FUNCTION NEEDED	606007122000 EMPLOYEE PENSIONS AND	\$5,483.62

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	BENEFITS SEWER OP/EMPLOYER PERF	
		606007323000 SUPPLIES AND EXPENSE SEWER	\$3,345.22
		OP/TELEPHONE	
	NO FUNCTION NEEDED	606007331000 SUPPLIES AND EXPENSE SEWER	\$70.18
		OP/LEGAL ADVERTISING	
	NO FUNCTION NEEDED	606007421000 PLANT REPAIRS SEWER OP/BLDG	\$6,077.19
		IMPROVE_REPAIR	
	NO FUNCTION NEEDED	606007311000 SLUDGE REMOVAL EXPENSE	\$42,586.16
		SEWER OP/SLUDGE REMOVAL	
	NO FUNCTION NEEDED	606007351000 PURCHASED POWER SEWER	\$44,036.00
		OP/UTILITIES	
	NO FUNCTION NEEDED	606007221000 PURCHASED GAS SEWER OP/FUEL	\$3,489.98
	NO FUNCTION NEEDED	606007224000 MAINTENANCE SEWER OP/GARAGE	\$1,697.08
		MAINT	
	NO FUNCTION NEEDED	606007231010 REPAIRS SEWER OP/EQUIPMENT	\$11,833.13
		REPAIR	
	NO FUNCTION NEEDED	606007341000 INSURANCE-OTHER SEWER	\$31,115.58
		OP/INSURANCE	
	NO FUNCTION NEEDED	606007314000 MISCELLANEOUS SEWER	\$43,737.48
		OP/OTHER EXPENSES	
	NO FUNCTION NEEDED	606007600000 TRANSFER OF FUNDS-OTHER	\$239,573.10
		SEWER OP/TRANSFER OF FUNDS	
	NO FUNCTION NEEDED	606007441010 EQUIPMENT SEWER OP/MOTOR	\$2,764.49
		EQUIPMENT	
	NO FUNCTION NEEDED	606999610000 OTHER DISBURSEMENTS SEWER	\$4,000.00
		OP/OTHER DISBURSEMENTS	
			\$531,793.42
			\$531,793.42
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607007800010 BONDS RETIRED (PRINCIPAL ONLY)	\$115,000.00
		SEWER B _J/LOAN PRINCIPAL	
	NO FUNCTION NEEDED	607007800000 INTEREST PAID ON BONDS AND	\$91,023.75
		LOANS SEWER B _J/LOAN INTEREST	
			\$206,023.75
			\$206,023.75
670 WASTEWATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	670007445000 GUARANTEED DEPOSIT REFUNDS	\$2,850.00
		SEWER DEPOSIT/CUSTOMER DEP REFUND	
			\$2,850.00
			\$2,850.00
608 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	608007800010 BONDS RETIRED (PRINCIPAL ONLY)	\$29,044.67
		SEWER DEBT RES/LOAN PRINCIPAL	
	NO FUNCTION NEEDED	608007800000 INTEREST PAID ON BONDS AND	\$12,329.25
		LOANS SEWER DEBT RES/LOAN INTEREST	

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH JUDSON CIVIL TOWN
COUNTY: STARKE COUNTY

ID: 75-3-876

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2010

PAGE: 5

Expense Category Total:

\$41,373.92

Fund Total:

\$41,373.92

Total EXPENDITURES:

\$1,162,444.46

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2010

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>
	101 GENERAL	FNB-MONTEREY-GENERAL/PAY R				0.00	\$1,012,447.22
	447 CAPITAL IMPROVEMENTS	BANK OF IN-RAILROAD FUND				0.00	\$56,789.19
	601 WATER UTILITY-OPERATI NG	FNB-MONTEREY-WATER FUND				0.00	\$235,725.76
	606 WASTEWATER UTILITY-OPERATI NG	FNB-MONTEREY-SEWER FUND				0.00	\$481,728.93
	800 UTILITY CLEARANCE	BANK OF IN-UTILITY CLEARA				0.00	\$0.00

Total CASH: **\$1,786,691.10**

Total Cash and Investments: **\$1,786,691.10**

FOR THE FISCAL YEAR ENDING 2010

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
<hr/>		
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH JUDSON CIVIL TOWN

ID: 75-3-876

COUNTY: STARKE COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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: NORTH JUDSON CIVIL TOWN

ID: 75-3-876

COUNTY: STARKE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2010

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 2010

COUNTY: STARKE COUNTY
UNIT NAME: NORTH JUDSON CIVIL TOWN

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: NORTH JUDSON CIVIL TOWN

ID: 75-3-876

COUNTY: STARKE COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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