

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 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: GERALDINE JOHNSON

ADDRESS: 530 S MAIN ST

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).

**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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$149,829.29	\$607,294.34	\$517,898.56	\$239,225.07	\$0.00	\$239,225.07
<b>Total by Fund Type:</b>	<b>\$149,829.29</b>	<b>\$607,294.34</b>	<b>\$517,898.56</b>	<b>\$239,225.07</b>	<b>\$0.00</b>	<b>\$239,225.07</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
233 LAW ENFORCEMENT CONTINUING ED	\$2,039.69	\$1,345.00	\$1,348.75	\$2,035.94	\$0.00	\$2,035.94
710 LEVY EXCESS	\$0.00	\$1,097.39	\$0.00	\$1,097.39	\$0.00	\$1,097.39
202 LOCAL ROAD AND STREET	\$508.25	\$7,111.59	\$7,019.22	\$600.62	\$0.00	\$600.62
201 MOTOR VEHICLE HIGHWAY	\$123,961.04	\$102,474.83	\$111,864.71	\$114,571.16	\$0.00	\$114,571.16
204 PARKS AND RECREATION	\$23,221.55	\$56,337.46	\$70,786.58	\$8,772.43	\$0.00	\$8,772.43
104 RAINY DAY	\$63,921.48	\$97,103.76	\$29,989.11	\$131,036.13	\$0.00	\$131,036.13
240 SOLID WASTE PLANNING	\$30,115.20	\$118,086.72	\$104,021.82	\$44,180.10	\$0.00	\$44,180.10
<b>Total by Fund Type:</b>	<b>\$243,767.21</b>	<b>\$383,556.75</b>	<b>\$325,030.19</b>	<b>\$302,293.77</b>	<b>\$0.00</b>	<b>\$302,293.77</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
218 CREDIT CAPITAL PROJECTS	\$268,425.40	\$95,090.04	\$34,148.90	\$329,366.54	\$0.00	\$329,366.54
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$8,049.29	\$4,878.00	\$6,025.90	\$6,901.39	\$0.00	\$6,901.39
<b>Total by Fund Type:</b>	<b>\$276,474.69</b>	<b>\$99,968.04</b>	<b>\$40,174.80</b>	<b>\$336,267.93</b>	<b>\$0.00</b>	<b>\$336,267.93</b>
<b>FUND TYPE: INTERNAL SERVICE</b>						
102 DATA PROCESSING INTERNAL SERVICE	\$591.35	\$866.33	\$588.47	\$869.21	\$0.00	\$869.21
<b>Total by Fund Type:</b>	<b>\$591.35</b>	<b>\$866.33</b>	<b>\$588.47</b>	<b>\$869.21</b>	<b>\$0.00</b>	<b>\$869.21</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
445 DONATION TRUST #1	\$6,289.76	\$200.00	\$235.00	\$6,254.76	\$0.00	\$6,254.76
234 DONATION TRUST #2	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$6,389.76</b>	<b>\$200.00</b>	<b>\$335.00</b>	<b>\$6,254.76</b>	<b>\$0.00</b>	<b>\$6,254.76</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$0.00	\$608,507.27	\$608,507.27	\$0.00	\$0.00	\$0.00
626 UTILITY CLEARANCE	\$0.00	\$1,065,398.32	\$1,065,398.32	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$1,673,905.59</b>	<b>\$1,673,905.59</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

(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 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$677,052.30</b>	<b>\$2,765,791.05</b>	<b>\$2,557,932.61</b>	<b>\$884,910.74</b>	<b>\$0.00</b>	<b>\$884,910.74</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$1,097.39				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$2,764,693.66	\$2,557,932.61			

**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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
607 WASTEWATER UTIL-BOND AND INTEREST	\$31,656.21	\$60,151.00	\$60,000.00	\$31,807.21	\$0.00	\$31,807.21
611 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$1,930.00	\$4,680.00	\$1,040.00	\$5,570.00	\$0.00	\$5,570.00
608 WASTEWATER UTILITY-DEBT RESERVE	\$63,334.88	\$0.35	\$0.00	\$63,335.23	\$0.00	\$63,335.23
609 WASTEWATER UTILITY-DEPREC/IMPROVE	\$80,787.93	\$59,202.77	\$52,078.61	\$87,912.09	\$0.00	\$87,912.09
606 WASTEWATER UTILITY-OPERATING	\$100,927.09	\$397,248.02	\$399,974.45	\$98,200.66	\$0.00	\$98,200.66
613 WASTEWATER UTILITY-OTHER #1	\$55,397.49	\$60,023.00	\$56,480.00	\$58,940.49	\$0.00	\$58,940.49
602 WATER UTILITY-BOND AND INTEREST	\$66,349.41	\$49,920.00	\$56,840.00	\$59,429.41	\$0.00	\$59,429.41
598 WATER UTILITY-CONSTRUCTION	\$0.00	\$430,312.20	\$430,312.20	\$0.00	\$0.00	\$0.00
604 WATER UTILITY-CUSTOMER DEPOSIT	\$4,605.00	\$4,615.00	\$2,810.00	\$6,410.00	\$0.00	\$6,410.00
600 WATER UTILITY-DEBT RESERVE	\$1,561.00	\$18,731.00	\$18,732.00	\$1,560.00	\$0.00	\$1,560.00
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$513,288.94	\$127,580.21	\$78,827.36	\$562,041.79	\$0.00	\$562,041.79
601 WATER UTILITY-OPERATING	\$155,641.95	\$286,078.55	\$260,870.67	\$180,849.83	\$0.00	\$180,849.83
596 WATER UTILITY-OTHER #1	\$22,897.77	\$56,850.00	\$14,223.00	\$65,524.77	\$0.00	\$65,524.77
599 WATER UTILITY-OTHER #2	\$9,366.78	\$18,730.00	\$0.00	\$28,096.78	\$0.00	\$28,096.78
<b>Total by Fund Type:</b>	<b>\$1,107,744.45</b>	<b>\$1,574,122.10</b>	<b>\$1,432,188.29</b>	<b>\$1,249,678.26</b>	<b>\$0.00</b>	<b>\$1,249,678.26</b>

(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(UTILITIES ONLY)

FOR THE FISCAL YEAR ENDING 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$1,107,744.45</b>	<b>\$1,574,122.10</b>	<b>\$1,432,188.29</b>	<b>\$1,249,678.26</b>	<b>\$0.00</b>	<b>\$1,249,678.26</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$577,844.20				
Transfers Out			\$75,572.00			
Net Receipts and Disbursements		\$996,277.90	\$1,356,616.29			

UNIT NAME: TOWN OF CHURUBUSCO

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$260,243.51
	<b>Total for: TAXES</b>	<b>\$260,243.51</b>
101351000	ABC EXCISE TAX DISTRIBUTION	\$1,815.00
101352000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$2,589.14
101353000	CIGARETTE TAX DISTR-GENERAL FUND	\$1,330.36
101121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8,468.00
101122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$38,188.44
101120000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$897.54
101123000	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$200,000.04
101124000	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$35,650.29
101980000	RIVERBOAT REVENUE SHARING	\$10,425.88
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$299,364.69</b>
101640000	CABLE TV RECEIPTS	\$10,397.44
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$10,397.44</b>
101222000	FINES AND FEES-OTHER	\$70.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$70.00</b>
101609000	INTEREST EARNED	\$11,275.58
101620000	RENTAL OF PROPERTY	\$233.34
101600000	MISCELLANEOUS REVENUE-OTHER	\$25,385.11
	<b>Total for: MISCELLANEOUS</b>	<b>\$36,894.03</b>
101960000	REFUNDS-OTHER	\$324.67
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$324.67</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$607,294.34</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110000	GENERAL PROPERTY TAXES	\$40,965.01
	<b>Total for: TAXES</b>	<b>\$40,965.01</b>
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$32,267.98
201358000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$8,767.01
201359000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$2,234.11
201121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,256.00
201122000	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,815.72
201120000	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$133.02
201124000	WHEEL TAX INTERGOVERNMENTAL	\$1,944.04
201123000	WHEEL TAX INTERGOVERNMENTAL	\$5,995.27
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$60,413.15</b>
201600000	MISCELLANEOUS REVENUE-OTHER	\$909.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$909.00</b>
201960000	REFUNDS-OTHER	\$187.67

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: TOWN OF CHURUBUSCO  
COUNTY: WHITLEY COUNTY

<u>Title</u>	<u>Amount</u>
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$187.67</b>
<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$102,474.83</b>
Fund: <u>202 LOCAL ROAD AND STREET</u>	
202358000 LOCAL ROAD AND STREET DISTRIBUTION	\$7,111.59
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,111.59</b>
<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$7,111.59</b>
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>	
233428000 ACCIDENT REPORT COPIES	\$1,345.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$1,345.00</b>
<b>TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$1,345.00</b>
Fund: <u>204 PARKS AND RECREATION</u>	
204110000 GENERAL PROPERTY TAXES	\$27,162.84
<b>Total for: TAXES</b>	<b>\$27,162.84</b>
204121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$853.00
204122000 AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,754.18
204120000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$90.44
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,697.62</b>
204620000 RENTAL OF PROPERTY (RECREATION)	\$6,425.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$6,425.00</b>
204990000 MISCELLANEOUS REVENUE-OTHER	\$10,539.00
<b>Total for: MISCELLANEOUS</b>	<b>\$10,539.00</b>
204960000 REFUNDS-OTHER	\$143.00
204510000 OTHER FINANCING SOURCES	\$6,370.00
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$6,513.00</b>
<b>TOTAL RECEIPTS FOR 204 PARKS AND RECREATION</b>	<b>\$56,337.46</b>
Fund: <u>240 SOLID WASTE PLANNING</u>	
240442000 GARBAGE AND TRASH COLLECTION FEE	\$118,086.72
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$118,086.72</b>
<b>TOTAL RECEIPTS FOR 240 SOLID WASTE PLANNING</b>	<b>\$118,086.72</b>
Fund: <u>104 RAINY DAY</u>	
104002000 CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$62,008.43
104003000 CREDIT INTERGOVERNMENTAL	\$35,095.33
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$97,103.76</b>
<b>TOTAL RECEIPTS FOR 104 RAINY DAY</b>	<b>\$97,103.76</b>

	<u>Title</u>	<u>Amount</u>
Fund:	<u>710 LEVY EXCESS</u>	
710449000	TRANSFER OF FUNDS-OTHER	\$1,097.39
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,097.39</b>
<b>TOTAL RECEIPTS FOR 710 LEVY EXCESS</b>		<b>\$1,097.39</b>
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
401654000	CIGARETTE TAX DISTR-CCI FUND	\$4,878.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$4,878.00</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>		<b>\$4,878.00</b>
Fund:	<u>218 CEDIT CAPITAL PROJECTS</u>	
218127000	CEDIT INTERGOVERNMENTAL	\$95,090.04
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$95,090.04</b>
<b>TOTAL RECEIPTS FOR 218 CEDIT CAPITAL PROJECTS</b>		<b>\$95,090.04</b>
Fund:	<u>102 DATA PROCESSING INTERNAL SERVICE</u>	
102460000	MISCELLANEOUS REVENUE-OTHER	\$866.33
	<b>Total for: MISCELLANEOUS</b>	<b>\$866.33</b>
<b>TOTAL RECEIPTS FOR 102 DATA PROCESSING INTERNAL SERVICE</b>		<b>\$866.33</b>
Fund:	<u>445 DONATION TRUST #1</u>	
445601000	OTHER CONTRIBUTIONS	\$200.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$200.00</b>
<b>TOTAL RECEIPTS FOR 445 DONATION TRUST #1</b>		<b>\$200.00</b>
Fund:	<u>701 PAYROLL</u>	
701111000	AGENCY FUND ADDITIONS	\$273,898.83
701112000	AGENCY FUND ADDITIONS	\$27,867.61
701113000	AGENCY FUND ADDITIONS	\$32,868.32
701114000	AGENCY FUND ADDITIONS	\$99,404.54
701115000	AGENCY FUND ADDITIONS	\$174,467.97
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$608,507.27</b>
<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>		<b>\$608,507.27</b>
Fund:	<u>626 UTILITY CLEARANCE</u>	
626441000	AGENCY FUND ADDITIONS	\$450,579.79
626447000	AGENCY FUND ADDITIONS	\$496,731.81
626442000	AGENCY FUND ADDITIONS	\$118,086.72
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,065,398.32</b>

UNIT NAME: TOWN OF CHURUBUSCO

PART 2 - RECEIPTS

COUNTY: WHITLEY COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>626 UTILITY CLEARANCE</u>	
<b>TOTAL RECEIPTS FOR 626 UTILITY CLEARANCE</b>	<b>\$1,065,398.32</b>
<b>Total Receipts:</b>	<b>\$2,765,791.05</b>

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

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

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$29,099.21
	SUPPLIES		\$18,132.21
	OTHER SERVICES AND CHARGES		\$54,652.45
	CAPITAL OUTLAY		\$9,980.84
	<b>TOTAL</b>		<b>\$111,864.71</b>
Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$7,019.22
	<b>TOTAL</b>		<b>\$7,019.22</b>
Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$630.00
	CAPITAL OUTLAY		\$718.75
	<b>TOTAL</b>		<b>\$1,348.75</b>
Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$32,987.83
	SUPPLIES		\$4,232.59
	OTHER SERVICES AND CHARGES		\$23,784.64
	CAPITAL OUTLAY		\$9,781.52
	<b>TOTAL</b>		<b>\$70,786.58</b>
Fund:	240 SOLID WASTE PLANNING		
	SUPPLIES		\$366.14
	OTHER SERVICES AND CHARGES		\$103,655.68
	<b>TOTAL</b>		<b>\$104,021.82</b>
Fund:	104 RAINY DAY		
	OTHER DISBURSEMENTS		\$29,989.11
	<b>TOTAL</b>		<b>\$29,989.11</b>
Fund:	401 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	CAPITAL OUTLAY		\$6,025.90
	<b>TOTAL</b>		<b>\$6,025.90</b>
Fund:	218 CEDIT CAPITAL PROJECTS		
	CAPITAL OUTLAY		\$34,148.90
	<b>TOTAL</b>		<b>\$34,148.90</b>
Fund:	102 DATA PROCESSING INTERNAL SERVICE		
	OTHER DISBURSEMENTS		\$588.47
	<b>TOTAL</b>		<b>\$588.47</b>
Fund:	445 DONATION TRUST #1		
	OTHER DISBURSEMENTS		\$235.00
	<b>TOTAL</b>		<b>\$235.00</b>
Fund:	234 DONATION TRUST #2		
	OTHER SERVICES AND CHARGES		\$100.00

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

ID: 92-3-948 PAGE: 2  
COUNTY: WHITLEY COUNTY  
UNIT NAME: TOWN OF CHURUBUSCO

<b>TOTAL</b>		<b>\$100.00</b>
Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$608,507.27
<b>TOTAL</b>		<b>\$608,507.27</b>
Fund: 626 UTILITY CLEARANCE		
	AGENCY FUND DEDUCTIONS	\$1,065,398.32
<b>TOTAL</b>		<b>\$1,065,398.32</b>
<b>TOTAL DISBURSEMENTS:</b>		<b>\$2,040,034.05</b>

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

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

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Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$319,925.26
	SUPPLIES	\$29,866.74
	OTHER SERVICES AND CHARGES	\$95,334.13
	CAPITAL OUTLAY	\$72,024.43
	OTHER DISBURSEMENTS	\$748.00
	<b>TOTAL</b>	<b>\$517,898.56</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$319,925.26
	SUPPLIES	\$29,866.74
	OTHER SERVICES AND CHARGES	\$95,334.13
	CAPITAL OUTLAY	\$72,024.43
	OTHER DISBURSEMENTS	\$748.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$517,898.56</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING WATER OPERATION_MAINTEN	NO FUNCTION NEEDED	601920000 UTILITY COLLECTIONS UTILITY COLLECTIONS	\$258,329.76
	NO FUNCTION NEEDED	601609000 INTEREST EARNED INTEREST NOW ACCOUNT	\$5,637.81
	NO FUNCTION NEEDED	601620000 RENTAL OF PROPERTY HYDRANT RENTAL	\$20,969.98
	NO FUNCTION NEEDED	601990000 MISCELLANEOUS REVENUE-OTHER MISCELLANEOUS RECEIPTS	\$718.16
	NO FUNCTION NEEDED	601960000 REFUNDS-OTHER REFUNDS	\$422.84
	<b>Expense Category Total:</b>		<b>\$286,078.55</b>
	<b>Fund Total:</b>		<b>\$286,078.55</b>
602 WATER UTILITY-BOND AND INTEREST WATER BOND AND INTEREST	NO FUNCTION NEEDED		\$49,920.00
	<b>Expense Category Total:</b>		<b>\$49,920.00</b>
	<b>Fund Total:</b>		<b>\$49,920.00</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	NO FUNCTION NEEDED	603620000 UTILITY COLLECTIONS WATER DEPRECIATION UTILITIES	\$123,674.00
	NO FUNCTION NEEDED	603931000 CAPITAL CONTRIBUTIONS MISCELLANEOUS RECEIPTS	\$3,906.21
	<b>Expense Category Total:</b>		<b>\$127,580.21</b>
	<b>Fund Total:</b>		<b>\$127,580.21</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSIT	NO FUNCTION NEEDED	604445000 GUARANTEED REVENUES WATER METER DEPOSITS	\$4,615.00
	<b>Expense Category Total:</b>		<b>\$4,615.00</b>
	<b>Fund Total:</b>		<b>\$4,615.00</b>
598 WATER UTILITY-CONSTRUCTION WATER CONSTRUCTION SRF	NO FUNCTION NEEDED	598960000 TRANSFER OF FUNDS-OTHER WATER CONSTRUCTION	\$430,312.20
	<b>Expense Category Total:</b>		<b>\$430,312.20</b>
	<b>Fund Total:</b>		<b>\$430,312.20</b>
596 WATER UTILITY-OTHER #1 WATER BOND MONEY BONY	NO FUNCTION NEEDED		\$56,850.00
	<b>Expense Category Total:</b>		<b>\$56,850.00</b>
	<b>Fund Total:</b>		<b>\$56,850.00</b>
599 WATER UTILITY-OTHER #2 WATER DEBT SERV BONY	NO FUNCTION NEEDED		\$18,730.00

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

Expense Category Total: \$18,730.00

Fund Total: \$18,730.00

Fund Name	Expense Category	Account Title	Amount
600 WATER UTILITY-DEBT RESERVE WATER DEBTNO FUNCTION NEEDED SERVICE RESERV			\$18,731.00
Expense Category Total:			\$18,731.00
Fund Total:			\$18,731.00
606 WASTEWATER UTILITY-OPERATING SEWAGE NO FUNCTION NEEDED OPERATE_MAINTENC		606920000 UTILITY COLLECTIONS SEWER UTILITY COLLECTIONS	\$381,179.04
	NO FUNCTION NEEDED	606950000 AIRPORT REVENUES SEWER MISCELLANEOUS	\$10,243.62
	NO FUNCTION NEEDED	606609000 INTEREST EARNED INTEREST NOW ACCOUNT	\$5,637.70
	NO FUNCTION NEEDED	606960000 REFUNDS-OTHER REFUNDS	\$187.66
Expense Category Total:			\$397,248.02
Fund Total:			\$397,248.02
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE BOND AND INTEREST	NO FUNCTION NEEDED		\$60,151.00
Expense Category Total:			\$60,151.00
Fund Total:			\$60,151.00
609 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE IMPROVEMENT	NO FUNCTION NEEDED	609920000 CAPITAL CONTRIBUTIONS SEWER IMPROVEMENT/UTILITY COLLECTIONS	\$55,402.77
	NO FUNCTION NEEDED	609950000 MISCELLANEOUS REVENUE-OTHER SEWER IMPROVEMENT MISCELLANEOUS	\$3,800.00
Expense Category Total:			\$59,202.77
Fund Total:			\$59,202.77
611 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWER METER DEPOSITS	NO FUNCTION NEEDED	611445000 GUARANTEED REVENUES SEWER METER DEPOSITS	\$4,680.00
Expense Category Total:			\$4,680.00
Fund Total:			\$4,680.00
613 WASTEWATER UTILITY-OTHER #1 SEWER BOND MONEY BANK NY	NO FUNCTION NEEDED		\$60,023.00
Expense Category Total:			\$60,023.00
Fund Total:			\$60,023.00
608 WASTEWATER UTILITY-DEBT RESERVE SEWAGE DEBT RESERVE	NO FUNCTION NEEDED	608610000 INTEREST EARNED SEWER DEBT SERVICE INT. ON INVESTMENTS	\$0.35
Expense Category Total:			\$0.35

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

Fund Total:

\$0.35

Total REVENUES:

\$1,574,122.10

**EXPENDITURES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>	
601 WATER UTILITY-OPERATING WATER OPERATION _MAINTEN	TRANSMISSION/DISTRIBUTION-OPERATION	601001640000 OFFICE SUPPLIES OFFICE SUPPLIES /POSTAGE	\$3,770.15	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001615000 PURCHASED POWER ELECTRIC SERVICES/UTILITIES	\$11,406.09	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001620000 MATERIALS AND SUPPLIES MATERIALS/SUPPLIES	\$52,533.06	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001636000 MATERIALS AND SUPPLIES OTHER	\$1,195.10	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001631000 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL	\$12,808.15	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001635000 CONTRACTUAL SERVICES-TESTING TESTING	\$2,015.00	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001630000 TRANSPORTATION EXPENSE VEHICLE LOANS	\$740.88	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001655000 INSURANCE-OTHER INSURANCE	\$36,056.89	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001650000 MISCELLANEOUS MILEAGE/TELEPHONE/PAGERS	\$4,240.03	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001675000 MISCELLANEOUS MISCELLANEOUS EXPENSE	\$934.98	
	TRANSMISSION/DISTRIBUTION-OPERATION	601001999000 MISCELLANEOUS WATER ADJUSTMENTS	\$89.88	
	<b>Expense Category Total:</b>			<b>\$125,790.21</b>
	602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED BOND AND INTEREST	SALES EXPENSE	601001670000 TAXES SALES TAX	\$26,003.47
<b>Expense Category Total:</b>			<b>\$26,003.47</b>	
602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED BOND AND INTEREST	ADMINISTRATION AND GENERAL	601001601000 ADMINISTRATIVE AND GENERAL SALARIES OPERATING SALARIES	\$92,474.80	
	ADMINISTRATION AND GENERAL	601001604000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE RETIREMENT/BENEFITS	\$7,852.84	
	ADMINISTRATION AND GENERAL	601001408000 TAXES GROSS INCOME TAX	\$5,587.61	
<b>Expense Category Total:</b>			<b>\$105,915.25</b>	
602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED BOND AND INTEREST	TRANSMISSION/DISTRIBUTION-OPERATION	601001665000 EQUIPMENT EQUIPMENT	\$3,161.74	
	<b>Expense Category Total:</b>		<b>\$3,161.74</b>	
<b>Fund Total:</b>			<b>\$260,870.67</b>	
602 WATER UTILITY-BOND AND INTEREST WATER NO FUNCTION NEEDED BOND AND INTEREST			\$56,840.00	
<b>Expense Category Total:</b>			<b>\$56,840.00</b>	

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

Fund Total:

\$56,840.00

Fund Name	Expense Category	Account Title	Amount
603 WATER UTILITY-DEPRECIATION/IMPROVE WATER DEPRECIATION	TRANSMISSION/DISTRIBUTION-OPERATION	603001002000 EQUIPMENT PURCHASE OF EQUIPMENT	\$3,635.76
	TRANSMISSION/DISTRIBUTION-OPERATION	603001003000 CONSTRUCTION NEW CONSTRUCTION	\$33,359.44
	TRANSMISSION/DISTRIBUTION-OPERATION	603001001000 CAPITAL OUTLAY-OTHER MATERIAL/REPAIR	\$39,455.86
	TRANSMISSION/DISTRIBUTION-OPERATION		\$2,376.30
			<b>\$78,827.36</b>
			<b>\$78,827.36</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSIT	CUSTOMER ACCOUNTS	604001001000 GUARANTEED DEPOSIT REFUNDS DEPOSITS REFUND	\$105.00
	CUSTOMER ACCOUNTS	604001002000 GUARANTEED DEPOSIT REFUNDS DEPOSITS APPLIED	\$2,705.00
			<b>\$2,810.00</b>
			<b>\$2,810.00</b>
598 WATER UTILITY-CONSTRUCTION WATER CONSTRUCTION SRF	TRANSMISSION/DISTRIBUTION-OPERATION	598001720000 CONSTRUCTION WATER CONSTRUCTION	\$430,312.20
			<b>\$430,312.20</b>
			<b>\$430,312.20</b>
596 WATER UTILITY-OTHER #1 WATER BOND MONEY BONY	NO FUNCTION NEEDED		\$14,223.00
			<b>\$14,223.00</b>
			<b>\$14,223.00</b>
600 WATER UTILITY-DEBT RESERVE WATER DEBTNO SERVICE RESERV	NO FUNCTION NEEDED		\$18,732.00
			<b>\$18,732.00</b>
			<b>\$18,732.00</b>
606 WASTEWATER UTILITY-OPERATING SEWAGE OPERATE_MAINTENC	GENERAL CATEGORIES	606001701000 ADMINISTRATIVE AND GENERAL SALARIES OPERATING LABOR	\$162,387.79
	GENERAL CATEGORIES	606001704000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE BENEFITS	\$14,597.36
	GENERAL CATEGORIES	606001740000 OFFICE SUPPLIES OFFICE SUPPLIES/POSTAGE	\$3,184.10
	GENERAL CATEGORIES	606001711000 SLUDGE REMOVAL EXPENSE SLUDGE REMOVAL	\$16,892.16
	GENERAL CATEGORIES	606001715000 PURCHASED POWER ELECTRIC POWER	\$54,117.88

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

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
606 WASTEWATER UTILITY-OPERATING SEWAGE OPERATE_MAINTENC	GENERAL CATEGORIES	606001716000 PURCHASED POWER HEAT	\$1,231.35
	GENERAL CATEGORIES	606001720000 MATERIALS AND SUPPLIES MATERIALS/SUPPLIES	\$58,378.13
	GENERAL CATEGORIES	606001738000 MATERIALS AND SUPPLIES OTHER	\$7,830.72
	GENERAL CATEGORIES	606001731000 CONTRACTUAL SERVICES-PROFESSIONAL PROFESSIONAL SERVICES	\$20,526.84
	GENERAL CATEGORIES	606001735000 CONTRACTUAL SERVICES-TESTING TESTING	\$4,304.75
	GENERAL CATEGORIES	606001755000 INSURANCE-OTHER INSURANCE	\$48,768.58
	GENERAL CATEGORIES	606001750000 MISCELLANEOUS MILEAGE/CELL/PAGER/	\$2,731.65
	GENERAL CATEGORIES	606001775000 MISCELLANEOUS MISCELLEANOUS	\$3,024.80
			<b>\$397,976.11</b>
	TREATMENT AND DISPOSAL-OPERATIONS	606001770000 EQUIPMENT EQUIPMENT/LEASES	\$1,998.34
			<b>\$1,998.34</b>
			<b>\$399,974.45</b>
607 WASTEWATER UTIL-BOND AND INTEREST SEWAGE BOND AND INTEREST	NO FUNCTION NEEDED		\$60,000.00
			<b>\$60,000.00</b>
			<b>\$60,000.00</b>
609 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE IMPROVEMENT	TREATMENT AND DISPOSAL-OPERATIONS	609001004000 CONSTRUCTION CONSTRUCTION	\$28,462.24
	TREATMENT AND DISPOSAL-OPERATIONS		\$21,477.91
	TREATMENT AND DISPOSAL-OPERATIONS		\$2,138.46
			<b>\$52,078.61</b>
			<b>\$52,078.61</b>
611 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWER METER DEPOSITS	CUSTOMER ACCOUNTS	611001002000 GUARANTEED DEPOSIT REFUNDS SEWER DEPOSIT REFUND	\$177.69
	CUSTOMER ACCOUNTS	611001001000 GUARANTEED DEPOSIT REFUNDS SEWER DEPOSIT APPLIED	\$862.31
			<b>\$1,040.00</b>
			<b>\$1,040.00</b>
613 WASTEWATER UTILITY-OTHER #1 SEWER BOND MONEY BANK NY	NO FUNCTION NEEDED		\$56,480.00
			<b>\$56,480.00</b>
			<b>\$56,480.00</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF CHURUBUSCO  
COUNTY: WHITLEY COUNTY

ID: 92-3-948

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

PAGE: 6

Total EXPENDITURES:

\$1,432,188.29

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CASH

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<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 DRAWER				0.00	\$100.00
		PNC				0.00	\$200.00
		FARMERS_MERCHANT				0.00	\$1,918,690.76
		BANK OF NEW YORK				0.00	\$215,898.67

**Total CASH:** **\$2,134,979.43**

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**Total Cash and Investments:** **\$2,134,979.43**

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
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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 2010

PAGE: 1

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<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 2010

PAGE: 1

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<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: WHITLEY COUNTY  
UNIT NAME: TOWN OF CHURUBUSCO

ID: 92-3-948  
PAGE: 1

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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

