

FEDERAL IDENTIFICATION NUMBER:
35-6001090

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

UNIT NAME:
LIGONIER CIVIL CITY

COUNTY:
NOBLE COUNTY

ID: 57-3-452
(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: _____ TITLE: CLERK-TREASURER
PRINTED NAME OF OFFICIAL: BARBARA HAWN DATE SIGNED: _____
ADDRESS: 103 WEST THRID STREET CITY: LIGONIER
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): _____ EMAIL ADDRESS: NONE
ZIP: 46767-1903

*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	\$111,307.42	\$1,761,482.56	\$1,742,749.46	\$130,040.52	\$0.00	\$130,040.52
476 PETTY CASH	\$60.00	\$0.00	\$0.00	\$60.00	\$0.00	\$60.00
Total by Fund Type:	\$111,367.42	\$1,761,482.56	\$1,742,749.46	\$130,100.52	\$0.00	\$130,100.52
FUND TYPE: SPECIAL REVENUE						
242 CEDIT SPECIAL REVENUE	\$122,036.03	\$184,989.97	\$213,633.99	\$93,392.01	\$0.00	\$93,392.01
448 CFF STREETScape	\$0.00	\$452,819.40	\$451,410.15	\$1,409.25	\$0.00	\$1,409.25
445 CITY GIFT	\$6,542.97	\$20,899.44	\$21,761.65	\$5,680.76	\$0.00	\$5,680.76
231 DOWNTOWN REDEVELOPMENT	\$609.55	\$0.00	\$0.00	\$609.55	\$0.00	\$609.55
447 FIRE GIFT GRANT	\$405.35	\$0.00	\$0.00	\$405.35	\$0.00	\$405.35
505 INDIANA EMPLOYMENT	\$11,507.81	\$0.00	\$12,212.25	\$-704.44	\$0.00	\$-704.44
474 JEN/THOMP	\$4,050.61	\$5,300.00	\$7,387.54	\$1,963.07	\$0.00	\$1,963.07
471 LAND PURCHASE	\$2,272.38	\$22,664.40	\$22,664.40	\$2,272.38	\$22,664.40	\$24,936.78
233 LAW ENFORCEMENT CONTINUING ED	\$5,457.15	\$3,293.00	\$6,529.98	\$2,220.17	\$0.00	\$2,220.17
202 LOCAL ROAD AND STREET	\$1,427.78	\$19,383.90	\$66,836.61	\$-46,024.93	\$75,000.00	\$28,975.07
201 MOTOR VEHICLE HIGHWAY	\$204,207.61	\$247,961.80	\$347,018.05	\$105,151.36	\$0.00	\$105,151.36
446 PARK DONATION	\$29,120.61	\$52,400.00	\$5,440.97	\$76,079.64	\$0.00	\$76,079.64
211 PARK NONREVERTING OPERATING	\$4,331.68	\$22,677.95	\$20,887.50	\$6,122.13	\$0.00	\$6,122.13
477 PARKS _SPORTS CHANGE	\$107.00	\$0.00	\$0.00	\$107.00	\$0.00	\$107.00
204 PARKS AND RECREATION	\$10,548.44	\$119,367.58	\$104,691.79	\$25,224.23	\$0.00	\$25,224.23
245 RAINY DAY	\$200,941.47	\$45,498.53	\$9,747.14	\$236,692.86	\$0.00	\$236,692.86
311 REDEV AUTH LEASE PAYMENT	\$120,963.65	\$270,372.51	\$270,372.51	\$120,963.65	\$0.00	\$120,963.65
246 REIMBURSEMENT	\$0.00	\$81,095.00	\$56,538.58	\$24,556.42	\$0.00	\$24,556.42
217 REX HAGEN FAMILY FOUNDATION	\$15,000.10	\$5,000.00	\$20,000.00	\$0.10	\$0.00	\$0.10
243 RIVERBOAT	\$55,712.67	\$27,266.26	\$32,953.14	\$50,025.79	\$0.00	\$50,025.79
205 SPTS/REC	\$33,571.76	\$130,894.88	\$125,123.85	\$39,342.79	\$0.00	\$39,342.79
244 STATE GRANT	\$3,190.00	\$0.00	\$0.00	\$3,190.00	\$0.00	\$3,190.00

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						
800 TAX INCREMENT FINANCING #2	\$1,236,540.60	\$1,031,649.13	\$982,780.70	\$1,285,409.03	\$250,000.00	\$1,535,409.03
Total by Fund Type:	\$2,068,545.22	\$2,743,533.75	\$2,777,990.80	\$2,034,088.17	\$347,664.40	\$2,381,752.57
FUND TYPE: DEBT SERVICE						
307 GENERAL OBLIGATION BOND	\$601,502.32	\$238,530.76	\$577,334.11	\$262,698.97	\$350,000.00	\$612,698.97
321 REDEV AUTH DEBT SERV RES	\$8,461.70	\$269,018.75	\$277,480.45	\$0.00	\$269,018.75	\$269,018.75
Total by Fund Type:	\$609,964.02	\$507,549.51	\$854,814.56	\$262,698.97	\$619,018.75	\$881,717.72
FUND TYPE: CAPITAL PROJECTS						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$128,990.46	\$154,700.88	\$100,000.00	\$183,691.34	\$0.00	\$183,691.34
401 CUMULATIVE CAPITAL IMPROVEMENT	\$34,611.24	\$43,391.50	\$30,000.00	\$48,002.74	\$0.00	\$48,002.74
426 CUMULATIVE FIRE	\$26,466.14	\$94,276.66	\$87,149.46	\$33,593.34	\$63,000.00	\$96,593.34
443 GENERAL IMPROVEMENT	\$93,795.88	\$27,308.41	\$0.00	\$121,104.29	\$0.00	\$121,104.29
403 PARK NONREVERTING CAPITAL	\$1,545.63	\$5,057.83	\$0.00	\$6,603.46	\$0.00	\$6,603.46
Total by Fund Type:	\$285,409.35	\$324,735.28	\$217,149.46	\$392,995.17	\$63,000.00	\$455,995.17
FUND TYPE: AGENCY						
701 PAYROLL	\$-71,848.28	\$1,136,503.70	\$1,106,230.21	\$-41,574.79	\$0.00	\$-41,574.79
Total by Fund Type:	\$-71,848.28	\$1,136,503.70	\$1,106,230.21	\$-41,574.79	\$0.00	\$-41,574.79

Subtotal All Funds:	\$3,003,437.73	\$6,473,804.80	\$6,698,934.49	\$2,778,308.04	\$1,029,683.15	\$3,807,991.19
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Section II

Less:

Investment Sales	\$717,018.75					
Investment Purchases			\$1,065,664.40			
Transfers In	\$0.00					
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$5,756,786.05	\$5,633,270.09			

CASH AND INVESTMENTS ON PART 4 ARE 1029683.15! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
607 WASTEWATER UTIL-BOND AND INTEREST	\$706,922.40	\$1,024,591.25	\$968,380.00	\$763,133.65	\$165,000.00	\$928,133.65
609 WASTEWATER UTILITY-CONSTRUCTION	\$-13,484.21	\$25,605.78	\$12,021.57	\$100.00	\$0.00	\$100.00
610 WASTEWATER UTILITY-DEBT RESERVE	\$404.27	\$378,000.00	\$0.00	\$378,404.27	\$0.00	\$378,404.27
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$139,408.54	\$101,353.85	\$0.00	\$240,762.39	\$0.00	\$240,762.39
606 WASTEWATER UTILITY-OPERATING	\$2,131,951.09	\$1,656,095.19	\$2,363,002.65	\$1,425,043.63	\$750,000.00	\$2,175,043.63
602 WATER UTILITY-BOND AND INTEREST	\$-155,932.70	\$436,017.30	\$263,021.70	\$17,062.90	\$0.00	\$17,062.90
612 WATER UTILITY-CONSTRUCTION	\$-152,405.44	\$152,835.61	\$430.17	\$0.00	\$0.00	\$0.00
611 WATER UTILITY-DEBT RESERVE	\$577.95	\$326,250.00	\$0.00	\$326,827.95	\$0.00	\$326,827.95
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$1,487.69	\$10,302.00	\$10,302.00	\$1,487.69	\$10,302.00	\$11,789.69
604 WATER UTILITY-METER FUND	\$12,029.73	\$599.23	\$10,702.74	\$1,926.22	\$0.00	\$1,926.22
605 WATER UTILITY-OPERATING	\$496,985.13	\$782,872.31	\$1,139,430.32	\$140,427.12	\$0.00	\$140,427.12
601 WATER UTILITY- CASH	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
Total by Fund Type:	\$3,167,994.45	\$4,894,522.52	\$4,767,291.15	\$3,295,225.82	\$925,302.00	\$4,220,527.82

Subtotal All Funds:	\$3,167,994.45	\$4,894,522.52	\$4,767,291.15	\$3,295,225.82	\$925,302.00	\$4,220,527.82
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Section II

Less:

Investment Sales	\$1,729,250.00	
Investment Purchases		\$1,500,000.00
Transfers In	\$582,691.59	
Transfers Out		\$582,691.59
Net Receipts and Disbursements	\$2,582,580.93	\$2,684,599.56

CASH AND INVESTMENTS ON PART 4 ARE 925302.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: LIGONIER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110	GENERAL PROPERTY TAXES	\$1,020,729.00
	Total for: TAXES	\$1,020,729.00
101221	BUILDING AND PLANNING PERMITS	\$5,066.20
101227	STREET AND CURB CUT PERMITS	\$25.00
101228	PERMITS, OTHER	\$740.00
	Total for: LICENSES AND PERMITS	\$5,831.20
101352	ABC EXCISE TAX DISTRIBUTION	\$8,700.03
101351	LIQUOR GALLONAGE TAX DISTRIBUTION	\$2,062.50
101353	CIGARETTE TAX DISTR-GENERAL FUND	\$3,643.64
101121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$6,217.25
101125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$5,490.33
101123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$402,726.53
101124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$44,005.50
	Total for: INTERGOVERNMENTAL	\$472,845.78
101426	FIRE PROTECTION CONTRACTS	\$29,288.28
101434	PARKING METER FINES AND PENALTIES	\$270.00
101442	GARBAGE AND TRASH COLLECTION FEES	\$164,642.56
101445	GARBAGE AND TRASH COLLECTION FEES	\$711.00
	Total for: CHARGES FOR SERVICES	\$194,911.84
101540	ORDINANCE VIOLATIONS	\$535.00
101510	FINES AND FEES-OTHER	\$100.00
101530	COURT COSTS	\$2,829.00
	Total for: FINES, FORFEITURES, AND FEES	\$3,464.00
101609	INTEREST EARNED	\$22.81
101620	RENTAL OF PROPERTY	\$8,309.22
101640	CABLE TV FRANCHISE	\$5,965.11
101499	MISCELLANEOUS REVENUE-OTHER	\$31,688.28
101990	MISCELLANEOUS REVENUE-OTHER	\$10,232.47
	Total for: MISCELLANEOUS	\$56,217.89
101913	INSURANCE REIMBURSEMENTS	\$5,644.00
101960	REFUNDS-OTHER	\$1,838.85
	Total for: OTHER FINANCING SOURCES	\$7,482.85
	TOTAL RECEIPTS FOR 101 GENERAL	\$1,761,482.56
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201110	GENERAL PROPERTY TAXES	\$35,804.54
	Total for: TAXES	\$35,804.54
201121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$144.00
201357	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$114,398.52

UNIT NAME: LIGONIER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>		
201125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$192.40
201370	WHEEL TAX INTERGOVERNMENTAL	\$18,971.79
	Total for: INTERGOVERNMENTAL	\$133,706.71
201990	MISCELLANEOUS REVENUE-OTHER	\$78,450.55
	Total for: MISCELLANEOUS	\$78,450.55
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY		\$247,961.80
Fund: <u>202 LOCAL ROAD AND STREET</u>		
202358	LOCAL ROAD AND STREET DISTRIBUTION	\$17,956.01
	Total for: INTERGOVERNMENTAL	\$17,956.01
202610	INTEREST EARNED	\$1,427.89
	Total for: MISCELLANEOUS	\$1,427.89
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET		\$19,383.90
Fund: <u>211 PARK NONREVERTING OPERATING</u>		
211471	PARK RECEIPTS	\$22,677.95
	Total for: CHARGES FOR SERVICES	\$22,677.95
TOTAL RECEIPTS FOR 211 PARK NONREVERTING OPERATING		\$22,677.95
Fund: <u>233 LAW ENFORCEMENT CONTINUING ED</u>		
233510	FINES AND FEES-OTHER	\$3,293.00
	Total for: FINES, FORFEITURES, AND FEES	\$3,293.00
TOTAL RECEIPTS FOR 233 LAW ENFORCEMENT CONTINUING ED		\$3,293.00
Fund: <u>243 RIVERBOAT</u>		
243338	RIVERBOAT REVENUE SHARING	\$27,266.26
	Total for: INTERGOVERNMENTAL	\$27,266.26
TOTAL RECEIPTS FOR 243 RIVERBOAT		\$27,266.26
Fund: <u>204 PARKS AND RECREATION</u>		
204110	GENERAL PROPERTY TAXES	\$108,937.20
	Total for: TAXES	\$108,937.20
204121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$661.00
204125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$585.38
	Total for: INTERGOVERNMENTAL	\$1,246.38
204620	RENTAL OF PROPERTY	\$4,684.00
204990	MISCELLANEOUS REVENUE-OTHER	\$4,500.00
	Total for: MISCELLANEOUS	\$9,184.00

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 204 PARKS AND RECREATION		\$119,367.58
Fund: <u>446 PARK DONATION</u>		
446671	STATE GRANTS-PARKS	\$2,000.00
	Total for: INTERGOVERNMENTAL	\$2,000.00
446670	CONTRIBUTIONS AND DONATIONS	\$18,400.00
446672	CONTRIBUTIONS AND DONATIONS	\$32,000.00
	Total for: MISCELLANEOUS	\$50,400.00
TOTAL RECEIPTS FOR 446 PARK DONATION		\$52,400.00
Fund: <u>246 REIMBURSEMENT</u>		
246495	STATE GRANTS-PUBLIC SAFETY	\$15,945.00
246496	STATE GRANTS-SOCIAL PROGS-COMMUNITY SERVICE	\$65,150.00
	Total for: INTERGOVERNMENTAL	\$81,095.00
TOTAL RECEIPTS FOR 246 REIMBURSEMENT		\$81,095.00
Fund: <u>245 RAINY DAY</u>		
245127	CEDIT INTERGOVERNMENTAL	\$45,498.53
	Total for: INTERGOVERNMENTAL	\$45,498.53
TOTAL RECEIPTS FOR 245 RAINY DAY		\$45,498.53
Fund: <u>242 CEDIT SPECIAL REVENUE</u>		
242127	CEDIT INTERGOVERNMENTAL	\$184,989.97
	Total for: INTERGOVERNMENTAL	\$184,989.97
TOTAL RECEIPTS FOR 242 CEDIT SPECIAL REVENUE		\$184,989.97
Fund: <u>800 TAX INCREMENT FINANCING #2</u>		
800110	GENERAL PROPERTY TAXES	\$731,456.98
	Total for: TAXES	\$731,456.98
800125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$501.85
800124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$40,965.11
	Total for: INTERGOVERNMENTAL	\$41,466.96
800610	INTEREST EARNED	\$8,725.19
	Total for: MISCELLANEOUS	\$8,725.19
800950	SALE OF INVESTMENTS	\$250,000.00
	Total for: OTHER FINANCING SOURCES	\$250,000.00
TOTAL RECEIPTS FOR 800 TAX INCREMENT FINANCING #2		\$1,031,649.13
Fund: <u>445 CITY GIFT</u>		
445670	CONTRIBUTIONS AND DONATIONS	\$20,899.44

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

<u>Title</u>	<u>Amount</u>
Total for: MISCELLANEOUS	\$20,899.44
TOTAL RECEIPTS FOR 445 CITY GIFT	\$20,899.44
Fund: <u>217 REX HAGEN FAMILY FOUNDATION</u>	
217670 CONTRIBUTIONS AND DONATIONS	\$5,000.00
Total for: MISCELLANEOUS	\$5,000.00
TOTAL RECEIPTS FOR 217 REX HAGEN FAMILY FOUNDATION	\$5,000.00
Fund: <u>474 JEN/THOMP</u>	
474670 CONTRIBUTIONS AND DONATIONS	\$3,700.00
474675 CONTRIBUTIONS AND DONATIONS	\$1,600.00
Total for: MISCELLANEOUS	\$5,300.00
TOTAL RECEIPTS FOR 474 JEN/THOMP	\$5,300.00
Fund: <u>205 SPTS/REC</u>	
205110 GENERAL PROPERTY TAXES	\$83,036.04
Total for: TAXES	\$83,036.04
205121 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$111.50
205125 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$446.20
Total for: INTERGOVERNMENTAL	\$557.70
205474 CONCESSION STANDS	\$159.14
Total for: CHARGES FOR SERVICES	\$159.14
205471 FINES AND FEES-OTHER	\$44,482.00
Total for: FINES, FORFEITURES, AND FEES	\$44,482.00
205620 RENTAL OF PROPERTY	\$1,010.00
205990 MISCELLANEOUS REVENUE-OTHER	\$1,650.00
Total for: MISCELLANEOUS	\$2,660.00
TOTAL RECEIPTS FOR 205 SPTS/REC	\$130,894.88
Fund: <u>471 LAND PURCHASE</u>	
471610 INTEREST EARNED	\$664.40
Total for: MISCELLANEOUS	\$664.40
471950 SALE OF CAPITAL ASSETS	\$22,000.00
Total for: OTHER FINANCING SOURCES	\$22,000.00
TOTAL RECEIPTS FOR 471 LAND PURCHASE	\$22,664.40
Fund: <u>311 REDEV AUTH LEASE PAYMENT</u>	
311231 OTHER FINANCING SOURCES	\$270,372.51
Total for: OTHER FINANCING SOURCES	\$270,372.51
TOTAL RECEIPTS FOR 311 REDEV AUTH LEASE PAYMENT	\$270,372.51

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>448 CFF STREETSCAPE</u>	
448495	STATE GRANTS-PUBLIC SAFETY	\$452,819.40
	Total for: INTERGOVERNMENTAL	\$452,819.40
TOTAL RECEIPTS FOR 448 CFF STREETSCAPE		\$452,819.40
Fund:	<u>307 GENERAL OBLIGATION BOND</u>	
307110	GENERAL PROPERTY TAXES	\$236,309.91
	Total for: TAXES	\$236,309.91
307121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$951.00
307122	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,269.85
	Total for: INTERGOVERNMENTAL	\$2,220.85
TOTAL RECEIPTS FOR 307 GENERAL OBLIGATION BOND		\$238,530.76
Fund:	<u>321 REDEV AUTH DEBT SERV RES</u>	
321950	SALE OF INVESTMENTS	\$269,018.75
	Total for: OTHER FINANCING SOURCES	\$269,018.75
TOTAL RECEIPTS FOR 321 REDEV AUTH DEBT SERV RES		\$269,018.75
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402110	GENERAL PROPERTY TAXES	\$54,087.70
	Total for: TAXES	\$54,087.70
402121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$218.25
402125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$290.64
	Total for: INTERGOVERNMENTAL	\$508.89
402610	INTEREST EARNED	\$104.29
	Total for: MISCELLANEOUS	\$104.29
402950	SALE OF INVESTMENTS	\$100,000.00
	Total for: OTHER FINANCING SOURCES	\$100,000.00
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT		\$154,700.88
Fund:	<u>403 PARK NONREVERTING CAPITAL</u>	
403610	INTEREST EARNED	\$57.83
	Total for: MISCELLANEOUS	\$57.83
403950	SALE OF INVESTMENTS	\$5,000.00
	Total for: OTHER FINANCING SOURCES	\$5,000.00
TOTAL RECEIPTS FOR 403 PARK NONREVERTING CAPITAL		\$5,057.83
Fund:	<u>426 CUMULATIVE FIRE</u>	
426110	GENERAL PROPERTY TAXES	\$29,100.71

UNIT NAME: LIGONIER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>426 CUMULATIVE FIRE</u>	
	Total for: TAXES	\$29,100.71
426121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$117.00
426125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$156.35
	Total for: INTERGOVERNMENTAL	\$273.35
426610	INTEREST EARNED	\$1,902.60
	Total for: MISCELLANEOUS	\$1,902.60
426950	SALE OF INVESTMENTS	\$63,000.00
	Total for: OTHER FINANCING SOURCES	\$63,000.00
	TOTAL RECEIPTS FOR 426 CUMULATIVE FIRE	\$94,276.66
Fund:	<u>443 GENERAL IMPROVEMENT</u>	
443632	GENERAL IMPROVEMENT FUND	\$27,308.41
	Total for: SPECIAL ASSESSMENTS	\$27,308.41
	TOTAL RECEIPTS FOR 443 GENERAL IMPROVEMENT	\$27,308.41
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354	CIGARETTE TAX DISTR-CCI FUND	\$13,360.02
	Total for: INTERGOVERNMENTAL	\$13,360.02
401610	INTEREST EARNED	\$31.48
	Total for: MISCELLANEOUS	\$31.48
401950	SALE OF INVESTMENTS	\$30,000.00
	Total for: OTHER FINANCING SOURCES	\$30,000.00
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$43,391.50
Fund:	<u>701 PAYROLL</u>	
701110	AGENCY FUND ADDITIONS	\$1,136,503.70
	Total for: OTHER FINANCING SOURCES	\$1,136,503.70
	TOTAL RECEIPTS FOR 701 PAYROLL	\$1,136,503.70
	Total Receipts:	\$6,473,804.80

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

ID: 57-3-452 PAGE: 1
COUNTY: NOBLE COUNTY
UNIT NAME: LIGONIER CIVIL CITY

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$164,107.56
	SUPPLIES		\$5,299.83
	OTHER SERVICES AND CHARGES		\$64,247.85
	CAPITAL OUTLAY		\$113,362.81
	TOTAL		\$347,018.05

Fund:	202 LOCAL ROAD AND STREET		
	PERSONAL SERVICES		\$0.00
	CAPITAL OUTLAY		\$66,836.61
	TOTAL		\$66,836.61

Fund:	211 PARK NONREVERTING OPERATING		
	PERSONAL SERVICES		\$4,140.00
	SUPPLIES		\$6,446.43
	OTHER SERVICES AND CHARGES		\$10,301.07
	TOTAL		\$20,887.50

Fund:	233 LAW ENFORCEMENT CONTINUING ED		
	PERSONAL SERVICES		\$0.00
	CAPITAL OUTLAY		\$6,529.98
	TOTAL		\$6,529.98

Fund:	243 RIVERBOAT		
	PERSONAL SERVICES		\$0.00
	CAPITAL OUTLAY		\$32,953.14
	TOTAL		\$32,953.14

Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$61,392.72
	SUPPLIES		\$10,545.55
	OTHER SERVICES AND CHARGES		\$32,753.52
	TOTAL		\$104,691.79

Fund:	446 PARK DONATION		
	PERSONAL SERVICES		\$0.00
	SUPPLIES		\$513.91
	OTHER SERVICES AND CHARGES		\$4,927.06
	TOTAL		\$5,440.97

Fund:	246 REIMBURSEMENT		
	PERSONAL SERVICES		\$0.00
	OTHER SERVICES AND CHARGES		\$56,538.58
	TOTAL		\$56,538.58

Fund:	245 RAINY DAY		
	PERSONAL SERVICES		\$0.00
	CAPITAL OUTLAY		\$9,747.14

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

ID: 57-3-452 PAGE: 2

COUNTY: NOBLE COUNTY
 UNIT NAME: LIGONIER CIVIL CITY

TOTAL		\$9,747.14
Fund:	242 CEDIT SPECIAL REVENUE	
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$124,747.45
	CAPITAL OUTLAY	\$88,886.54
TOTAL		\$213,633.99
Fund:	800 TAX INCREMENT FINANCING #2	
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$44,958.65
	DEBT SERVICE-PRINCIPAL	\$262,538.30
	CAPITAL OUTLAY	\$175,283.75
	PURCHASE OF INVESTMENTS	\$500,000.00
TOTAL		\$982,780.70
Fund:	505 INDIANA EMPLOYMENT	
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$12,212.25
TOTAL		\$12,212.25
Fund:	445 CITY GIFT	
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$17,111.65
	CAPITAL OUTLAY	\$4,650.00
TOTAL		\$21,761.65
Fund:	217 REX HAGEN FAMILY FOUNDATION	
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$20,000.00
TOTAL		\$20,000.00
Fund:	474 JEN/THOMP	
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$7,387.54
TOTAL		\$7,387.54
Fund:	205 SPTS/REC	
	PERSONAL SERVICES	\$79,399.30
	SUPPLIES	\$7,603.05
	OTHER SERVICES AND CHARGES	\$38,121.50
TOTAL		\$125,123.85
Fund:	471 LAND PURCHASE	
	PERSONAL SERVICES	\$0.00
	PURCHASE OF INVESTMENTS	\$22,664.40
TOTAL		\$22,664.40
Fund:	311 REDEV AUTH LEASE PAYMENT	

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

ID: 57-3-452 PAGE: 3

COUNTY: NOBLE COUNTY
 UNIT NAME: LIGONIER CIVIL CITY

	PERSONAL SERVICES	\$0.00
	DEBT SERVICE-PRINCIPAL	\$170,000.00
	DEBT SERVICE-INTEREST	\$100,372.51
TOTAL		\$270,372.51
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Fund: 448 CFF STREETScape		
	PERSONAL SERVICES	\$0.00
	CAPITAL OUTLAY	\$451,410.15
TOTAL		\$451,410.15
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Fund: 307 GENERAL OBLIGATION BOND		
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$1,030.46
	DEBT SERVICE-INTEREST	\$16,191.32
	CAPITAL OUTLAY	\$210,112.33
	PURCHASE OF INVESTMENTS	\$350,000.00
TOTAL		\$577,334.11
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Fund: 321 REDEV AUTH DEBT SERV RES		
	PERSONAL SERVICES	\$0.00
	OTHER SERVICES AND CHARGES	\$0.00
	CAPITAL OUTLAY	\$277,480.45
TOTAL		\$277,480.45
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Fund: 402 CUMULATIVE CAPITAL DEVELOPMENT		
	PERSONAL SERVICES	\$0.00
	PURCHASE OF INVESTMENTS	\$100,000.00
TOTAL		\$100,000.00
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Fund: 426 CUMULATIVE FIRE		
	PERSONAL SERVICES	\$0.00
	CAPITAL OUTLAY	\$24,149.46
	PURCHASE OF INVESTMENTS	\$63,000.00
TOTAL		\$87,149.46
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Fund: 401 CUMULATIVE CAPITAL IMPROVEMENT		
	PERSONAL SERVICES	\$0.00
	PURCHASE OF INVESTMENTS	\$30,000.00
TOTAL		\$30,000.00
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Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$1,106,230.21
TOTAL		\$1,106,230.21
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TOTAL DISBURSEMENTS:		\$4,956,185.03

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

ID: 57-3-452 PAGE: 1
 COUNTY: NOBLE COUNTY
 UNIT NAME: LIGONIER CIVIL CITY

Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$20,015.04
	SUPPLIES		\$3,744.94
	OTHER SERVICES AND CHARGES		\$9,066.09
	CAPITAL OUTLAY		\$705.60
TOTAL			\$33,531.67
Dept:	MAYOR		
	PERSONAL SERVICES		\$11,567.71
	OTHER SERVICES AND CHARGES		\$3,058.76
TOTAL			\$14,626.47
Dept:	COUNCIL OF GOVERNMENTS		
	PERSONAL SERVICES		\$224,245.94
	SUPPLIES		\$1,932.65
	OTHER SERVICES AND CHARGES		\$214,912.72
	CAPITAL OUTLAY		\$11,756.93
TOTAL			\$452,848.24
Dept:	LAW DEPARTMENT		
	PERSONAL SERVICES		\$8,000.00
	OTHER SERVICES AND CHARGES		\$204.82
TOTAL			\$8,204.82
Dept:	BUILDING DEPARTMENT		
	PERSONAL SERVICES		\$52,792.55
	SUPPLIES		\$440.34
	OTHER SERVICES AND CHARGES		\$3,474.64
	CAPITAL OUTLAY		\$1,404.50
TOTAL			\$58,112.03
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$131,657.97
	OTHER SERVICES AND CHARGES		\$144,116.74
TOTAL			\$275,774.71
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$558,038.66
	SUPPLIES		\$13,672.32
	OTHER SERVICES AND CHARGES		\$121,421.72
	CAPITAL OUTLAY		\$22,624.02
TOTAL			\$715,756.72
Dept:	HEALTH DEPARTMENT		
	OTHER SERVICES AND CHARGES		\$183,894.80
TOTAL			\$183,894.80

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

ID: 57-3-452 PAGE: 2

COUNTY: NOBLE COUNTY
UNIT NAME: LIGONIER CIVIL CITY

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$1,006,317.87
SUPPLIES	\$19,790.25
OTHER SERVICES AND CHARGES	\$680,150.29
CAPITAL OUTLAY	\$36,491.05
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL

\$1,742,749.46

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
605 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	605441 METERED-OTHER WATER WORKS OP/MAINT-METERED	\$610,484.08
	NO FUNCTION NEEDED	605447 FIRE PROTECTION-PUBLIC WATER WKS OP. MAINT- HYD	\$118,337.67
	NO FUNCTION NEEDED	605446 RECONNECT FEE WATER WKS OP/MAINT- RECONNECT	\$1,800.00
	NO FUNCTION NEEDED	605960 OTHER REVENUE WATER WKS	\$210.50
	NO FUNCTION NEEDED	605990 OTHER REVENUE WATER WKS OP/MAINT-MISC REV	\$51,530.13
Expense Category Total:			\$782,362.38
605 WATER UTILITY-OPERATING	GENERAL CATEGORIES	605448 UNMETERED SALES-OTHER WATER WKS OP/MAINT- UNMETERED	\$122.28
	Expense Category Total:		\$122.28
605 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	605609 INTEREST EARNED WATER WKS OP/MAINT-INT	\$387.65
	Expense Category Total:		\$387.65
Fund Total:			\$782,872.31
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602609 INTEREST EARNED WATER SINKING B _J- CHECKING	\$2.74
	NO FUNCTION NEEDED	602610 INTEREST EARNED WATER SINKING B _J INVESTMENT	\$5,808.58
	NO FUNCTION NEEDED	602990 CAPITAL CONTRIBUTIONS WATER/OTHER/ADJ ENTRY	\$350.00
	NO FUNCTION NEEDED	602920 TRANSFER OF FUNDS-OTHER WATER SINK B _J- BOND	\$240,667.50
	NO FUNCTION NEEDED	602950 TRANSFER OF FUNDS-OTHER WATER SINKING B _J	\$189,188.48
Expense Category Total:			\$436,017.30
Fund Total:			\$436,017.30
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	603610 INTEREST EARNED WATER DEPRECIATION- INT INVEST	\$302.00
	NO FUNCTION NEEDED	603950 SALE OF INVESTMENTS WATER DEPRECIATION- INV. CASHED	\$10,000.00
Expense Category Total:			\$10,302.00
Fund Total:			\$10,302.00
612 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	612920 TRANSFER OF FUNDS-OTHER WATER UTILITY CONST/TRANSFER	\$152,835.61

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

Expense Category Total: \$152,835.61

Fund Total: \$152,835.61

Fund Name	Expense Category	Account Title	Amount
611 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	611950 SALE OF INVESTMENTS WATERWORKS DEBT	\$326,250.00
Expense Category Total:			\$326,250.00
Fund Total:			\$326,250.00
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441 METERED-OTHER WASTEWATER	\$869,353.05
	NO FUNCTION NEEDED	606443 METERED-OTHER WASTEWATER	\$3,204.35
	NO FUNCTION NEEDED	606442 SEWAGE FEE WASTEWATER OP/MAINT-TAP FEES	\$13,013.25
	NO FUNCTION NEEDED	606990 OTHER REVENUE WASTEWATER OPER/MAINT-MISC	\$18,392.19
	NO FUNCTION NEEDED	606609 INTEREST EARNED WASTEWATER OPER/MAINT-INT	\$2,132.35
	NO FUNCTION NEEDED	606950 SALE OF INVESTMENTS WASTEWATER/OP/SALE OF	\$750,000.00
Expense Category Total:			\$1,656,095.19
Fund Total:			\$1,656,095.19
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607609 INTEREST EARNED SEWAGE SINK	\$11.61
	NO FUNCTION NEEDED	607610 INTEREST EARNED SEWAGE SINK BOND\INT-INT	\$16,664.50
	NO FUNCTION NEEDED	607110 NET PROCEEDS FROM BORROWINGS SEWAGE SINK BOND\INT-TIF#1 DIST	\$842,915.14
	NO FUNCTION NEEDED	607950 SALE OF INVESTMENTS SEWAGE SINKG BOND\INT- INVEST	\$165,000.00
Expense Category Total:			\$1,024,591.25
Fund Total:			\$1,024,591.25
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	608609 INTEREST EARNED WWTP DEP-INTEREST	\$1,353.85
	NO FUNCTION NEEDED	608950 SALE OF INVESTMENTS WWTP DEP-INV. CASHED	\$100,000.00
Expense Category Total:			\$101,353.85
Fund Total:			\$101,353.85
609 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	609611 CAPITAL CONTRIBUTIONS WWTP CONST-PROJECTS	\$25,605.78
Expense Category Total:			\$25,605.78
Fund Total:			\$25,605.78
610 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	610950 SALE OF INVESTMENTS SEWAGE SINK DEBT	\$378,000.00

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

Expense Category Total:

\$378,000.00

Fund Total:

\$378,000.00

Fund Name	Expense Category	Account Title	Amount
604 WATER UTILITY-METER FUND	NO FUNCTION NEEDED	604445 METERED-OTHER WATER METER-CUSTOMER	\$599.23
			\$599.23
			\$599.23
Total REVENUES:			\$4,894,522.52

EXPENDITURES

605 WATER UTILITY-OPERATING	GENERAL CATEGORIES	605001601 SALARIES AND WAGES-EMPLOYEES WAT OP/MAINT- SALARIES	\$136,833.97
	GENERAL CATEGORIES	605001603 SALARIES AND WAGES-OFFICERS, DIRECTORS WAT OP/MAINT- OFFICIALS	\$24,847.01
	GENERAL CATEGORIES	605001604 EMPLOYEE PENSIONS AND BENEFITS WAT OP/MAINT-EMP	\$71,852.32
	GENERAL CATEGORIES	605001340 SUPPLIES AND EXPENSE WATER- OFF SUPPLIES/EQUIP	\$2,281.29
	GENERAL CATEGORIES	605001615 PURCHASED POWER WAT OP/MAINT-ELECTRIC	\$30,234.64
	GENERAL CATEGORIES	605001618 CHEMICALS WAT OP/MAINT-CHEMICALS	\$6,512.62
	GENERAL CATEGORIES	605001620 MATERIALS AND SUPPLIES WAT OP/MAINT-MAT/SUPP	\$37,858.66
	GENERAL CATEGORIES	605001616 PURCHASED GAS WATER- HEAT	\$14,506.40
	GENERAL CATEGORIES	605001341 MAINTENANCE WAT OP/MAINT-TRANS	\$1,606.91
	GENERAL CATEGORIES	605001334 METERS WAT OP/MAINT-METERS	\$7,870.32
	GENERAL CATEGORIES	605001335 REPAIRS WATER- HYDRANT REPAIR	\$4,110.96
	GENERAL CATEGORIES	605001631 CONTRACTUAL SERVICES-ENGINEERING WAT OP/MAINT-CONT ENG	\$562.50
	GENERAL CATEGORIES	605001632 CONTRACTUAL SERVICES-ACCOUNTING WAT OP/MAINT-CONT ACCT	\$16,875.38
	GENERAL CATEGORIES	605001633 CONTRACTUAL SERVICES-LEGAL WAT OP/MAINT-CONT LEGAL	\$1,827.50
	GENERAL CATEGORIES	605001634 CONTRACTUAL SERVICES-MANAGEMENT FEES WAT OP/MAINT-CONT MGT	\$1,150.00
	GENERAL CATEGORIES	605001635 CONTRACTUAL SERVICES-OTHER WAT OP/MAINT-CONT	\$45,156.52

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

Fund Name	Expense Category	Account Title	Amount	
605 WATER UTILITY-OPERATING	GENERAL CATEGORIES	605001636 CONTRACTUAL SERVICES-OTHER WAT OP/MAINT- OTHER CONT	\$39,628.43	
	GENERAL CATEGORIES	605001650 TRANSPORTATION EXPENSE WAT OP/MAINT-TRANSP	\$4,989.02	
	GENERAL CATEGORIES	605001656 INSURANCE-VEHICLE WAT OP/MAINT-INS VEHICLE	\$0.00	
	GENERAL CATEGORIES	605001657 INSURANCE-GENERAL LIABILITY WAT OP/ MAINT-INS GEN LIAB	\$9,978.33	
	GENERAL CATEGORIES	605001658 INSURANCE-WORKMANS COMP WAT OP/MAINT-INS WORK	\$2,666.00	
	GENERAL CATEGORIES	605001659 INSURANCE-OTHER WAT OP/MAINT-INS OTHER	\$0.00	
	GENERAL CATEGORIES	605001641 RENTS WAT OP/MAINT- RENT	\$827.56	
	GENERAL CATEGORIES	605001642 RENTAL OF EQUIPMENT WAT OP/MAINT- RENT EQ	\$35.59	
	GENERAL CATEGORIES	605001670 BAD DEBT EXPENSE WAT OP/MAINT- BAD DEBT	\$129.51	
	GENERAL CATEGORIES	605001238 TAXES WAT OP/MAINT-SALES TAX	\$34,220.51	
	GENERAL CATEGORIES	605001408 TAXES WAT OP/MAINT- UTILITY TAX	\$17,050.00	
	GENERAL CATEGORIES	605001614 MISCELLANEOUS WAT OP/MAINT-TELEPHONE	\$5,878.99	
	GENERAL CATEGORIES	605001660 MISCELLANEOUS WATER- ADVERTISING	\$0.00	
	GENERAL CATEGORIES	605001675 MISCELLANEOUS WAT OP/MAINT- MISC EXP	\$26,103.93	
	Expense Category Total:			\$545,594.87
	NO FUNCTION NEEDED	605001677 TRANSFER OF FUNDS-OTHER WAT OP/MAINT-DSR TRANS	\$429,855.98	
	NO FUNCTION NEEDED	605001382 INTEREST PAID ON BONDS AND LOANS WAT OP/MAINT- INT ON DEBT	\$2.20	
	NO FUNCTION NEEDED	605001381 DEBT SERVICE OF PRINCIPAL WAT OP/MAINT-PRINC ON	\$8,140.00	
	NO FUNCTION NEEDED	605001347 EQUIPMENT WAT OP/MAINT-CAP EQUIP	\$2,751.66	
	NO FUNCTION NEEDED	605001361 CAPITAL OUTLAY-OTHER WATER- BUILDING	\$250.00	
Expense Category Total:			\$440,999.84	
GENERAL CATEGORIES	605001441 TRANSFER OF FUNDS-OTHER WAT OP/MAINT-REIMB	\$152,835.61		
Expense Category Total:			\$152,835.61	
Fund Total:			\$1,139,430.32	
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602001381 BONDS RETIRED (PRINCIPAL ONLY)	\$165,000.00	

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

602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	WAT SINK BOND/INT-BOND	
		602001382 INTEREST PAID ON BONDS AND LOANS	\$95,743.75
	NO FUNCTION NEEDED	WAT SINK BOND/INT-INT PAY	
		602001391 INTEREST DISBURSEMENTS WAT SINK BOND/INT-MISC	\$2,277.95
		Expense Category Total:	\$263,021.70
		Fund Total:	\$263,021.70
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	603001347 CAPITAL OUTLAY-OTHER WATER UTILITY- DEPREC	\$10,302.00
		Expense Category Total:	\$10,302.00
		Fund Total:	\$10,302.00
612 WATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	612001633 OTHER DISBURSEMENTS WATER CONST-LEGAL FEES	\$297.50
	NO FUNCTION NEEDED	612001675 OTHER DISBURSEMENTS WATER CONST-MISC EXP	\$132.67
		Expense Category Total:	\$430.17
		Fund Total:	\$430.17
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001701 SALARIES AND WAGES-EMPLOYEES WW OP/MAINT-EMP WAGES	\$133,197.28
	GENERAL CATEGORIES	606001703 SALARIES AND WAGES-OFFICERS, DIRECTORS WW OP/MAINT-OFF WG/SAL	\$26,778.77
	GENERAL CATEGORIES	606001704 EMPLOYEE PENSIONS AND BENEFITS WW OP/MAINT-EMP PEN/BEN	\$52,891.01
	GENERAL CATEGORIES	606001711 SLUDGE REMOVAL EXPENSE WW OP/MAINT-SLUDGE REM	\$22,087.35
	GENERAL CATEGORIES	606001715 PURCHASED POWER WW OP/MAINT-PURCH	\$9,919.48
	GENERAL CATEGORIES	606001718 CHEMICALS WW OP/MAINT-CHEMICALS	\$13,997.73
	GENERAL CATEGORIES	606001720 MATERIALS AND SUPPLIES WW OP/MAINT-MAT/SUPP	\$13,418.23
	GENERAL CATEGORIES	606001716 PURCHASED GAS WW OP/MAINT- HEAT	\$20,332.64
	GENERAL CATEGORIES	606001731 CONTRACTUAL SERVICES-ENGINEERING WW OP/MAINT- CONT ENG	\$13,042.80
	GENERAL CATEGORIES	606001732 CONTRACTUAL SERVICES-ACCOUNTING WW OP/MAINT-CONT ACCT	\$17,465.74
	GENERAL CATEGORIES	606001733 CONTRACTUAL SERVICES-LEGAL WW OP/MAINT-CONT LEGAL	\$5,100.83
	GENERAL CATEGORIES	606001734 CONTRACTUAL SERVICES-MANAGEMENT FEES WW OP/MAINT-CONT MGT	\$206,466.52

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001735 CONTRACTUAL SERVICES-TESTING WW OP/MAINT-CONT TEST	\$21,443.48
	GENERAL CATEGORIES	606001736 CONTRACTUAL SERVICES-OTHER WW OP/MAINT-CONT OTHER	\$5,248.97
	GENERAL CATEGORIES	606001742 TRANSPORTATION EXPENSE WW OP/TMAINT- TRANSP EXP	\$822.98
	GENERAL CATEGORIES	606001757 INSURANCE-GENERAL LIABILITY WW OP/MAINT-INS GEN LIAB	\$9,978.34
	GENERAL CATEGORIES	606001758 INSURANCE-WORKMANS COMP WW OP/MAINT-INS WORK	\$1,719.00
	GENERAL CATEGORIES	606001759 INSURANCE-OTHER WW OP/MAINT-INS OTHER	\$50.00
	GENERAL CATEGORIES	606001741 RENTS WW OP/MAINT- RENT	\$86.88
	GENERAL CATEGORIES	606001742 RENTAL OF EQUIPMENT WW OP/MAINT-RENT	\$134.78
	GENERAL CATEGORIES	606001770 BAD DEBT EXPENSE WW OP/MAINT-BAD DEBT	\$480.77
	GENERAL CATEGORIES	606001354 DEPRECIATION AND AMORTIZATION WW OP/MAINT- STRUCTURE	\$32,548.07
	GENERAL CATEGORIES	606001778 DEPRECIATION AND AMORTIZATION WW OP/MAINT- DEPREC	\$17,751.67
	GENERAL CATEGORIES	606001714 MISCELLANEOUS WW OP/MAINT-UTILITIES	\$56,494.36
	GENERAL CATEGORIES	606001775 MISCELLANEOUS WW OP/MAINT-MISC EXP	\$114,161.17
	Expense Category Total:		\$795,618.85
	NO FUNCTION NEEDED	606001454 PURCHASE OF INVESTMENTS WW OP/MAINT-PURCH OF	\$1,500,000.00
	NO FUNCTION NEEDED	606001391 EQUIPMENT WW OP/MAINT-TEST EQ	\$5,383.65
	NO FUNCTION NEEDED	606001396 EQUIPMENT WW OP/MAINT- COMM EQ	\$6,548.83
	NO FUNCTION NEEDED	606001391 EQUIPMENT WW OP/MAINT- TRANS EQ	\$3,934.75
	NO FUNCTION NEEDED	606001390 EQUIPMENT WW OP/MAINT- OF FURN/EQ	\$1,774.46
	NO FUNCTION NEEDED	606001371 EQUIPMENT WW OP/MAINT-PUMPING EQ	\$4,417.35
	NO FUNCTION NEEDED	606001361 CAPITAL OUTLAY-OTHER WW OP/MAINT-COLL SEWER	\$45,324.76
	Expense Category Total:		\$1,567,383.80
	Fund Total:		\$2,363,002.65
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607001381 BONDS RETIRED (PRINCIPAL ONLY) WW SINKING-PRIN BOND	\$452,368.75
	NO FUNCTION NEEDED	607001382 INTEREST PAID ON BONDS AND LOANS WW SINKING-BOND INT PAY	\$312,465.00

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

Fund Name	Expense Category	Account Title	Amount
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607001383 DEBT SERVICE OF PRINCIPAL SINKING-RDA PRINC	\$38,106.25
	NO FUNCTION NEEDED	607001454 DEBT SERVICE OF PRINCIPAL WW SINKING DEBT SERV	\$165,000.00
	NO FUNCTION NEEDED	607001391 OTHER DISBURSEMENTS WW SINKING- MISC CHGS	\$440.00
	Expense Category Total:		\$968,380.00
	Fund Total:		\$968,380.00
609 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	609001421 CONSTRUCTION WWTP CONST-PLANT	\$8,973.57
	NO FUNCTION NEEDED	609001731 OTHER DISBURSEMENTS WWTP CONST-ENG FEES	\$3,048.00
	Expense Category Total:		\$12,021.57
	Fund Total:		\$12,021.57
604 WATER UTILITY-METER FUND	GENERAL CATEGORIES	604001354 DEPRECIATION AND AMORTIZATION WATER METER- APP DEP	\$2,431.18
			\$2,431.18
	Expense Category Total:		\$2,431.18
	Expense Category Total:		\$8,271.56
	Fund Total:		\$10,702.74
Total EXPENDITURES:			\$4,767,291.15

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

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		GENERAL ACCOUNT	80233				\$5,027,676.16
		SEWAGE OPER IMPROV FUND	80241				\$5,435.03
		SEWAGE SINKING FUND	80276				\$778,448.60
		WATERWORKS SINKING FUND	80284				\$256,644.37
		WATERWORKS OPERATING	80268				\$5,112.70
		PETTY CASH	00000				\$217.00

Total CASH: **\$6,073,533.86**

INVESTMENTS

<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>
06/06/2009	202 LOCAL ROAD AND STREET	CERTIFICATE OF DEPOSIT	409-0794	\$0.00	07/06/2010	1.49	\$75,000.00

Total by Fund: **\$75,000.00**

06/11/2009	800 TAX INCREMENT FINANCING #2	CERTIFICATE OF DEPOSIT	800.2000	\$0.00	01/07/2010	1.35	\$250,000.00
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Total by Fund: **\$250,000.00**

03/13/2009	471 LAND PURCHASE	LAND PURCHASE	441-0002184	\$0.00	03/13/2010	1.61	\$22,664.40
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Total by Fund: **\$22,664.40**

INVESTMENTS

<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>
06/22/2009	307 GENERAL OBLIGATION BOND	GO BOND M _I BANK W/TIF#2	301-0001	\$0.00	01/07/2010	1.35	\$350,000.00
Total by Fund:							\$350,000.00
12/30/2009	321 REDEV AUTH DEBT SERV RES	CERTIFICATE OF DEPOSIT	4096568	\$0.00	07/30/2010	1.00	\$269,018.75
Total by Fund:							\$269,018.75
04/06/2009	426 CUMULATIVE FIRE	CERTIFICATE OF DEPOSIT	4095416	\$0.00	05/06/2010	1.49	\$63,000.00
Total by Fund:							\$63,000.00
03/13/2009	603 WATER UTILITY-DEPRECIATION/IMPROVE	LAND PURCHASE	441-0002183	\$0.00	03/13/2010	1.61	\$10,302.00
Total by Fund:							\$10,302.00
06/11/2009	606 WASTEWATER UTILITY-OPERATING	CERTIFICATE OF DEPOSIT	606.1000	\$0.00	01/07/2010	1.35	\$750,000.00
Total by Fund:							\$750,000.00
04/06/2009	607 WASTEWATER UTIL-BOND AND INTEREST	CERTIFICATE OF DEPOSIT	4095417	\$0.00	05/06/2010	1.49	\$165,000.00

INVESTMENTS

<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>
Total by Fund:							\$165,000.00
Total INVESTMENTS:							\$1,954,985.15
Total Cash and Investments:							\$8,028,519.01

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

ID: 57-3-452

PAGE: 1

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:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER CIVIL CITY

ID: 57-3-452

COUNTY: NOBLE 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: LIGONIER CIVIL CITY

ID: 57-3-452

COUNTY: NOBLE 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: NOBLE COUNTY
UNIT NAME: LIGONIER CIVIL CITY

ID: 57-3-452
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: LIGONIER CIVIL CITY

ID: 57-3-452

COUNTY: NOBLE COUNTY

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

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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