

FEDERAL IDENTIFICATION NUMBER:
35-6001080

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

UNIT NAME:

LIBERTY CIVIL TOWN

COUNTY:

UNION COUNTY

ID: 81-3-895

(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK-TREAS.

PRINTED NAME OF OFFICIAL: CHERYL BEGLEY

DATE SIGNED: _____

ADDRESS: P.O. BOX 7

CITY: LIBERTY

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

EMAIL ADDRESS: CHERYLBEGLEY@GMAIL.COM

(765) 458-5823

ZIP: 47353-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2009

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2009</u> | <u>2009 Receipts</u> | <u>2009 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2009</u> | <u>Investments at 12/31/2009</u> | <u>Total Cash and Investments at 12/31/2009</u> |
|------------------------------------|--|----------------------|---------------------------|---|----------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: GENERAL | | | | | | |
| GENERAL | \$490,043.44 | \$622,012.28 | \$613,660.69 | \$498,395.03 | \$0.00 | \$498,395.03 |
| Total by Fund Type: | \$490,043.44 | \$622,012.28 | \$613,660.69 | \$498,395.03 | \$0.00 | \$498,395.03 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| CONTINUING ED | \$1,875.97 | \$2,300.00 | \$1,500.00 | \$2,675.97 | \$0.00 | \$2,675.97 |
| DONATIONS | \$2,433.83 | \$2,135.97 | \$4,077.94 | \$491.86 | \$0.00 | \$491.86 |
| LOCAL ROAD AND STREET | \$1,856.26 | \$6,798.97 | \$0.00 | \$8,655.23 | \$0.00 | \$8,655.23 |
| MOTOR VEHICLE HIGHWAY | \$28,097.53 | \$259,456.74 | \$119,146.04 | \$168,408.23 | \$0.00 | \$168,408.23 |
| RAINY DAY | \$60,158.73 | \$0.00 | \$0.00 | \$60,158.73 | \$0.00 | \$60,158.73 |
| RIVERBOAT | \$77,919.08 | \$12,897.81 | \$0.00 | \$90,816.89 | \$0.00 | \$90,816.89 |
| TWP FIRE | \$75,462.14 | \$72,260.95 | \$57,284.94 | \$90,438.15 | \$0.00 | \$90,438.15 |
| Total by Fund Type: | \$247,803.54 | \$355,850.44 | \$182,008.92 | \$421,645.06 | \$0.00 | \$421,645.06 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| CO ECONOMIC DEVELOPMENT | \$443,819.90 | \$62,117.04 | \$0.00 | \$505,936.94 | \$0.00 | \$505,936.94 |
| INCOME TAX | | | | | | |
| CUMULATIVE CAPITAL DEVELOPMENT | \$231,161.79 | \$13,089.85 | \$129.74 | \$244,121.90 | \$0.00 | \$244,121.90 |
| CUMULATIVE CAPL IMPRV | \$20,983.12 | \$6,319.72 | \$0.00 | \$27,302.84 | \$0.00 | \$27,302.84 |
| CIGARETTE TAX | | | | | | |
| CUMULATIVE FIRE | \$109,238.57 | \$9,900.32 | \$0.00 | \$119,138.89 | \$0.00 | \$119,138.89 |
| Total by Fund Type: | \$805,203.38 | \$91,426.93 | \$129.74 | \$896,500.57 | \$0.00 | \$896,500.57 |
| FUND TYPE: AGENCY | | | | | | |
| PAYROLL | \$2,701.66 | \$549,929.25 | \$549,774.20 | \$2,856.71 | \$0.00 | \$2,856.71 |
| Total by Fund Type: | \$2,701.66 | \$549,929.25 | \$549,774.20 | \$2,856.71 | \$0.00 | \$2,856.71 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIBERTY CIVIL TOWN

ID: 81-3-895

CASH UNITS ONLY

COUNTY: UNION COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

| <u>Funds</u> | Beginning Cash Fund Balances <u>01/01/2009</u> | 2009 <u>Receipts</u> | 2009 <u>Disbursements</u> | Ending Cash Fund Balances <u>12/31/2009</u> | Investments <u>at 12/31/2009</u> | Total Cash and Investments <u>at 12/31/2009</u> |
|--------------------------------|--|-------------------------|------------------------------|---|-------------------------------------|---|
| Section I | | | | | | |
| Subtotal All Funds: | \$1,545,752.02 | \$1,619,218.90 | \$1,345,573.55 | \$1,819,397.37 | \$0.00 | \$1,819,397.37 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$0.00 | | | | |
| Investment Purchases | | | | \$0.00 | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | | \$0.00 | | |
| Net Receipts and Disbursements | | \$1,619,218.90 | \$1,345,573.55 | | | |

CASH AND INVESTMENTS ON PART 4 ARE 0.00! 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 | | | | | | |
| WASTEWATER UTIL-BOND AND INTEREST | \$143,656.89 | \$400,093.81 | \$214,334.49 | \$329,416.21 | \$0.00 | \$329,416.21 |
| WASTEWATER UTILITY-DEBT RESERVE | \$157,354.66 | \$80,380.99 | \$6,235.23 | \$231,500.42 | \$0.00 | \$231,500.42 |
| WASTEWATER UTILITY-DEPREC/IMPROVE | \$51,167.78 | \$34,278.65 | \$17,009.75 | \$68,436.68 | \$50,000.00 | \$118,436.68 |
| WASTEWATER UTILITY-OPERATING | \$145,097.85 | \$807,357.39 | \$851,930.78 | \$100,524.46 | \$0.00 | \$100,524.46 |
| WATER UTILITY-BOND AND INTEREST | \$106,739.81 | \$119,535.59 | \$147,645.31 | \$78,630.09 | \$0.00 | \$78,630.09 |
| WATER UTILITY-CUSTOMER DEPOSIT | \$11,031.10 | \$13,040.97 | \$11,720.76 | \$12,351.31 | \$90,000.00 | \$102,351.31 |
| WATER UTILITY-DEBT RESERVE | \$885.00 | \$197,129.60 | \$98,983.60 | \$99,031.00 | \$0.00 | \$99,031.00 |
| WATER UTILITY-DEPRECIATION/IMPROVE | \$163,208.65 | \$191,711.20 | \$109,042.38 | \$245,877.47 | \$100,000.00 | \$345,877.47 |
| WATER UTILITY-OPERATING | \$27,192.06 | \$420,476.74 | \$358,882.40 | \$88,786.40 | \$0.00 | \$88,786.40 |
| Total by Fund Type: | \$806,333.80 | \$2,264,004.94 | \$1,815,784.70 | \$1,254,554.04 | \$240,000.00 | \$1,494,554.04 |

| | | | | | | |
|----------------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|
| Subtotal All Funds: | \$806,333.80 | \$2,264,004.94 | \$1,815,784.70 | \$1,254,554.04 | \$240,000.00 | \$1,494,554.04 |
|----------------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|

Section II

Less:

| | | |
|---------------------------------------|-----------------------|---------------------|
| Investment Sales | \$95,000.00 | |
| Investment Purchases | | \$0.00 |
| Transfers In | \$816,336.70 | |
| Transfers Out | | \$816,336.70 |
| Net Receipts and Disbursements | \$1,352,668.24 | \$999,448.00 |

CASH AND INVESTMENTS ON PART 4 ARE 240000.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: LIBERTY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2009

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Fund: <u>GENERAL</u> | |
| GENERAL PROPERTY TAXES | \$379,224.57 |
| Total for: TAXES | \$379,224.57 |
| FED. GRANTS-DISASTER GRANTS | \$9,639.74 |
| STATE GRANTS-CONSERVATION OF NATURAL RESOURCES | \$2,612.50 |
| ABC EXCISE TAX DISTRIBUTION | \$4,115.38 |
| CIGARETTE TAX DISTR-GENERAL FUND | \$1,837.59 |
| SPECIAL STATE DISTRIBUTION | \$5,680.83 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$16,605.00 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$34,704.92 |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$859.78 |
| CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$66,339.96 |
| CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL | \$17,883.00 |
| Total for: INTERGOVERNMENTAL | \$160,278.70 |
| GARBAGE AND TRASH COLLECTION FEES | \$38,845.60 |
| IN LIEU OF TAXES-MUNICIPAL UTILITIES | \$10,450.00 |
| Total for: CHARGES FOR SERVICES | \$49,295.60 |
| ORDINANCE VIOLATIONS | \$4,392.91 |
| Total for: FINES, FORFEITURES, AND FEES | \$4,392.91 |
| INTEREST EARNED | \$19,599.77 |
| CONTRIBUTIONS AND DONATIONS | \$125.00 |
| OTHER CONTRIBUTIONS | \$1,015.20 |
| MISCELLANEOUS REVENUE-OTHER | \$2,742.60 |
| Total for: MISCELLANEOUS | \$23,482.57 |
| INTERFUND LOAN PROCEEDS | \$0.00 |
| INSURANCE REIMBURSEMENTS | \$1,962.93 |
| REFUNDS-OTHER | \$3,015.00 |
| REFUNDS-OTHER | \$360.00 |
| Total for: OTHER FINANCING SOURCES | \$5,337.93 |
| TOTAL RECEIPTS FOR GENERAL | \$622,012.28 |
| Fund: <u>MOTOR VEHICLE HIGHWAY</u> | |
| GENERAL PROPERTY TAXES | \$84,987.09 |
| OTHER TAXES | \$6,020.76 |
| Total for: TAXES | \$91,007.85 |
| FED. GRANTS-DISASTER GRANTS | \$10,772.87 |
| MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$53,777.00 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$3,721.50 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$7,556.71 |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$192.69 |

UNIT NAME: LIBERTY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2009

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Fund: <u>MOTOR VEHICLE HIGHWAY</u> | |
| CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$0.00 |
| CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$87,940.07 |
| WHEEL TAX INTERGOVERNMENTAL | \$2,866.21 |
| Total for: INTERGOVERNMENTAL | \$166,827.05 |
| MOWING WEEDS | \$719.00 |
| SWEEPING STREETS | \$810.00 |
| SWEEPING STREETS | \$0.00 |
| Total for: CHARGES FOR SERVICES | \$1,529.00 |
| REFUNDS-OTHER | \$92.84 |
| Total for: OTHER FINANCING SOURCES | \$92.84 |
| TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY | \$259,456.74 |
| Fund: <u>LOCAL ROAD AND STREET</u> | |
| LOCAL ROAD AND STREET DISTRIBUTION | \$6,798.97 |
| Total for: INTERGOVERNMENTAL | \$6,798.97 |
| TOTAL RECEIPTS FOR LOCAL ROAD AND STREET | \$6,798.97 |
| Fund: <u>DONATIONS</u> | |
| AGENCY FUND ADDITIONS | \$2,135.97 |
| Total for: OTHER FINANCING SOURCES | \$2,135.97 |
| TOTAL RECEIPTS FOR DONATIONS | \$2,135.97 |
| Fund: <u>RIVERBOAT</u> | |
| RIVERBOAT REVENUE SHARING | \$12,897.81 |
| RIVERBOAT REVENUE SHARING | \$0.00 |
| Total for: INTERGOVERNMENTAL | \$12,897.81 |
| TOTAL RECEIPTS FOR RIVERBOAT | \$12,897.81 |
| Fund: <u>TWP FIRE</u> | |
| FED. GRANTS-DISASTER GRANTS | \$344.32 |
| Total for: INTERGOVERNMENTAL | \$344.32 |
| FIRE PROTECTION CONTRACTS | \$64,949.17 |
| CHARGES FOR SERVICES, OTHER PUBLIC SAFETY | \$6,845.00 |
| Total for: CHARGES FOR SERVICES | \$71,794.17 |
| INTEREST EARNED | \$77.82 |
| Total for: MISCELLANEOUS | \$77.82 |
| REIMBURSEMENTS-OTHER | \$44.64 |
| Total for: OTHER FINANCING SOURCES | \$44.64 |

UNIT NAME: LIBERTY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2009

| <u>Title</u> | <u>Amount</u> |
|---|--------------------|
| TOTAL RECEIPTS FOR TWP FIRE | \$72,260.95 |
| Fund: <u>CONTINUING ED</u> | |
| ACCIDENT REPORT COPIES | \$108.00 |
| Total for: CHARGES FOR SERVICES | \$108.00 |
| ORDINANCE VIOLATIONS | \$1,512.00 |
| ORDINANCE VIOLATIONS | \$0.00 |
| Total for: FINES, FORFEITURES, AND FEES | \$1,512.00 |
| AGENCY FUND ADDITIONS | \$680.00 |
| Total for: OTHER FINANCING SOURCES | \$680.00 |
| TOTAL RECEIPTS FOR CONTINUING ED | \$2,300.00 |
| Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u> | |
| CIGARETTE TAX DISTR-CCI FUND | \$6,319.72 |
| Total for: INTERGOVERNMENTAL | \$6,319.72 |
| TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX | \$6,319.72 |
| Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u> | |
| GENERAL PROPERTY TAXES | \$11,533.21 |
| Total for: TAXES | \$11,533.21 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$505.00 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$1,025.49 |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$26.15 |
| Total for: INTERGOVERNMENTAL | \$1,556.64 |
| TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT | \$13,089.85 |
| Fund: <u>CUMULATIVE FIRE</u> | |
| GENERAL PROPERTY TAXES | \$7,665.36 |
| Total for: TAXES | \$7,665.36 |
| FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$336.00 |
| AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL | \$681.58 |
| COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$17.38 |
| Total for: INTERGOVERNMENTAL | \$1,034.96 |
| CHARGES FOR SERVICES, OTHER PUBLIC SAFETY | \$1,200.00 |
| Total for: CHARGES FOR SERVICES | \$1,200.00 |
| TOTAL RECEIPTS FOR CUMULATIVE FIRE | \$9,900.32 |
| Fund: <u>CO ECONOMIC DEVELOPMENT INCOME TAX</u> | |
| CEDIT INTERGOVERNMENTAL | \$62,117.04 |
| Total for: INTERGOVERNMENTAL | \$62,117.04 |

UNIT NAME: LIBERTY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2009

| <u>Title</u> | <u>Amount</u> |
|--|-----------------------|
| TOTAL RECEIPTS FOR CO ECONOMIC DEVELOPMENT INCOME TAX | \$62,117.04 |
| Fund: <u>PAYROLL</u> | |
| AGENCY FUND ADDITIONS | \$549,929.25 |
| Total for: OTHER FINANCING SOURCES | \$549,929.25 |
| TOTAL RECEIPTS FOR PAYROLL | \$549,929.25 |
| Total Receipts: | \$1,619,218.90 |

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

ID: 81-3-895 PAGE: 1
COUNTY: UNION COUNTY
UNIT NAME: LIBERTY CIVIL TOWN

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | MOTOR VEHICLE HIGHWAY | | |
| | PERSONAL SERVICES | | \$95,860.99 |
| | SUPPLIES | | \$15,121.68 |
| | OTHER SERVICES AND CHARGES | | \$7,778.37 |
| | CAPITAL OUTLAY | | \$385.00 |
| | TOTAL | | \$119,146.04 |

| | | | |
|-------|----------------------------|--|-------------------|
| Fund: | DONATIONS | | |
| | SUPPLIES | | \$1,562.94 |
| | OTHER SERVICES AND CHARGES | | \$40.00 |
| | CAPITAL OUTLAY | | \$2,350.00 |
| | OTHER DISBURSEMENTS | | \$125.00 |
| | TRANSFER OF FUNDS | | \$0.00 |
| | TOTAL | | \$4,077.94 |

| | | | |
|-------|----------------------------|--|--------------------|
| Fund: | TWP FIRE | | |
| | PERSONAL SERVICES | | \$23,852.05 |
| | SUPPLIES | | \$4,925.01 |
| | OTHER SERVICES AND CHARGES | | \$8,116.45 |
| | CAPITAL OUTLAY | | \$20,391.43 |
| | TOTAL | | \$57,284.94 |

| | | | |
|-------|----------------------------|--|-------------------|
| Fund: | CONTINUING ED | | |
| | OTHER SERVICES AND CHARGES | | \$1,500.00 |
| | TOTAL | | \$1,500.00 |

| | | | |
|-------|--------------------------------|--|-----------------|
| Fund: | CUMULATIVE CAPITAL DEVELOPMENT | | |
| | CAPITAL OUTLAY | | \$129.74 |
| | TOTAL | | \$129.74 |

| | | | |
|-------|------------------------|--|---------------------|
| Fund: | PAYROLL | | |
| | AGENCY FUND DEDUCTIONS | | \$549,774.20 |
| | TOTAL | | \$549,774.20 |

| | | | |
|-----------------------------|--|--|---------------------|
| TOTAL DISBURSEMENTS: | | | \$731,912.86 |
|-----------------------------|--|--|---------------------|

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

ID: 81-3-895 PAGE: 1
COUNTY: UNION COUNTY
UNIT NAME: LIBERTY CIVIL TOWN

| | | | |
|-------|----------------------------|--|---------------------|
| Fund: | GENERAL | | |
| Dept: | ADMINISTRATION | | |
| | PERSONAL SERVICES | | \$58,847.92 |
| | SUPPLIES | | \$4,212.95 |
| | OTHER SERVICES AND CHARGES | | \$203,067.79 |
| | CAPITAL OUTLAY | | \$65,151.87 |
| | OTHER DISBURSEMENTS | | \$15,556.61 |
| | TRANSFER OF FUNDS | | \$0.00 |
| | TOTAL | | \$346,837.14 |

| | | | |
|-------|----------------------------|--|--------------------|
| Dept: | FIRE DEPARTMENT | | |
| | PERSONAL SERVICES | | \$15,077.42 |
| | SUPPLIES | | \$4,294.95 |
| | OTHER SERVICES AND CHARGES | | \$96.24 |
| | TOTAL | | \$19,468.61 |

| | | | |
|-------|----------------------------|--|---------------------|
| Dept: | POLICE DEPARTMENT | | |
| | PERSONAL SERVICES | | \$220,102.29 |
| | SUPPLIES | | \$18,578.19 |
| | OTHER SERVICES AND CHARGES | | \$8,674.46 |
| | TOTAL | | \$247,354.94 |

| | | | |
|----------------------------|--|--|--------------|
| BY OBJECT FOR GENERAL | | | |
| PERSONAL SERVICES | | | \$294,027.63 |
| SUPPLIES | | | \$27,086.09 |
| OTHER SERVICES AND CHARGES | | | \$211,838.49 |
| CAPITAL OUTLAY | | | \$65,151.87 |
| OTHER DISBURSEMENTS | | | \$15,556.61 |
| TRANSFER OF FUNDS | | | \$0.00 |
| PURCHASE OF INVESTMENTS | | | \$0.00 |

| | | | |
|----------------------|--|--|---------------------|
| TOTAL GENERAL | | | \$613,660.69 |
|----------------------|--|--|---------------------|

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

REVENUES

| Fund Name | Expense Category | Account Title | Amount |
|------------------------------------|--------------------------------|---|---------------------|
| WATER UTILITY-OPERATING | NO FUNCTION NEEDED | METERED-RESIDENTIAL | \$303,578.30 |
| | NO FUNCTION NEEDED | FIRE PROTECTION-PUBLIC | \$6,804.55 |
| | NO FUNCTION NEEDED | UNMETERED SALES-PUBLIC AUTHORITIES | \$11,411.66 |
| | NO FUNCTION NEEDED | PENALTIES TAX_PEN. | \$21,939.91 |
| | NO FUNCTION NEEDED | FIRE PROTECTION-PRIVATE | \$4,892.65 |
| | NO FUNCTION NEEDED | OTHER REVENUE | \$62,557.86 |
| | NO FUNCTION NEEDED | INTEREST EARNED | \$8,091.81 |
| | NO FUNCTION NEEDED | RENTAL OF PROPERTY | \$1,200.00 |
| | Expense Category Total: | | \$420,476.74 |
| | Fund Total: | | \$420,476.74 |
| WATER UTILITY-BOND AND INTEREST | NO FUNCTION NEEDED | INTEREST EARNED | \$17.59 |
| | NO FUNCTION NEEDED | TRANSFER PER BOND ORDINANCE | \$89,580.00 |
| | NO FUNCTION NEEDED | TRANSFER PER BOND ORDINANCE | \$29,938.00 |
| | Expense Category Total: | | \$119,535.59 |
| | Fund Total: | | \$119,535.59 |
| WATER UTILITY-DEPRECIATION/IMPROVE | NO FUNCTION NEEDED | INTEREST EARNED | \$801.35 |
| | NO FUNCTION NEEDED | CAPITAL CONTRIBUTIONS | \$94,757.00 |
| | NO FUNCTION NEEDED | CAPITAL CONTRIBUTIONS | \$15,795.00 |
| | NO FUNCTION NEEDED | TRANSFER PER BOND ORDINANCE | \$30,357.85 |
| | NO FUNCTION NEEDED | TRANSFER OF FUNDS-OTHER PER JESSIE UMBAUGH | \$50,000.00 |
| | | Expense Category Total: | |
| | Fund Total: | | \$191,711.20 |
| WATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | GUARANTEED REVENUES | \$13,030.28 |
| | NO FUNCTION NEEDED | INTEREST EARNED | \$10.69 |
| | Expense Category Total: | | \$13,040.97 |
| | Fund Total: | | \$13,040.97 |
| WATER UTILITY-DEBT RESERVE | NO FUNCTION NEEDED | INTEREST EARNED | \$47.40 |
| | NO FUNCTION NEEDED | TRANSFER PER BOND ORDINANCE | \$98,983.60 |
| | NO FUNCTION NEEDED | TRANSFER PER BOND ORDINANCE | \$3,098.60 |
| | NO FUNCTION NEEDED | SALE OF INVESTMENTS | \$95,000.00 |
| | | Expense Category Total: | |
| | Fund Total: | | \$197,129.60 |
| WASTEWATER UTILITY-OPERATING | NO FUNCTION NEEDED | METERED-RESIDENTIAL | \$685,359.80 |
| | NO FUNCTION NEEDED | PENALTIES | \$13,784.90 |

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

| Fund Name | Expense Category | Account Title | Amount |
|-----------------------------------|-------------------------|-----------------------------|-----------------------|
| WASTEWATER UTILITY-OPERATING | NO FUNCTION NEEDED | OTHER REVENUE | \$46,568.81 |
| <i>Expense Category Total:</i> | | | \$745,713.51 |
| <i>Expense Category Total:</i> | GENERAL CATEGORIES | METERED-OTHER | \$59,407.99 |
| | | | \$59,407.99 |
| <i>Expense Category Total:</i> | NO FUNCTION NEEDED | INTEREST EARNED | \$2,235.89 |
| <i>Fund Total:</i> | | | \$2,235.89 |
| | | | \$807,357.39 |
| WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | INTEREST EARNED | \$245.15 |
| <i>Expense Category Total:</i> | NO FUNCTION NEEDED | TRANSFER PER BOND ORDINANCE | \$399,848.66 |
| | | | \$400,093.81 |
| <i>Fund Total:</i> | | | \$400,093.81 |
| WASTEWATER UTILITY-DEPREC/IMPROVE | NO FUNCTION NEEDED | TRANSFER OF FUNDS-OTHER | \$34,278.65 |
| <i>Expense Category Total:</i> | | | \$34,278.65 |
| <i>Fund Total:</i> | | | \$34,278.65 |
| WASTEWATER UTILITY-DEBT RESERVE | NO FUNCTION NEEDED | INTEREST EARNED | \$129.65 |
| <i>Expense Category Total:</i> | NO FUNCTION NEEDED | TRANSFER PER BOND ORDINANCE | \$80,251.34 |
| | | | \$80,380.99 |
| <i>Fund Total:</i> | | | \$80,380.99 |
| Total REVENUES: | | | \$2,264,004.94 |

EXPENDITURES

| | | | |
|--------------------------------|--------------------|----------------------------------|---------------------|
| WATER UTILITY-OPERATING | GENERAL CATEGORIES | SALARIES AND WAGES-EMPLOYEES | \$66,778.01 |
| | GENERAL CATEGORIES | EMPLOYEE PENSIONS AND BENEFITS | \$44,607.00 |
| | GENERAL CATEGORIES | OFFICE SUPPLIES | \$21,813.69 |
| | GENERAL CATEGORIES | PURCHASED POWER | \$22,178.58 |
| | GENERAL CATEGORIES | CHEMICALS | \$3,014.72 |
| | GENERAL CATEGORIES | MATERIALS AND SUPPLIES | \$22,614.06 |
| | GENERAL CATEGORIES | CONTRACTUAL SERVICES-ENGINEERING | \$15,795.00 |
| | GENERAL CATEGORIES | INSURANCE-GENERAL LIABILITY | \$4,857.33 |
| | GENERAL CATEGORIES | TAXES | \$20,081.34 |
| | GENERAL CATEGORIES | TAXES PROPERTY TAX RENTAL | \$425.00 |
| | GENERAL CATEGORIES | TAXES URT | \$1,983.12 |
| | GENERAL CATEGORIES | MISCELLANEOUS | \$11,698.10 |
| <i>Expense Category Total:</i> | | | \$235,845.95 |
| | NO FUNCTION NEEDED | TRANSFERS PER BOND ORDINANCE | \$89,580.00 |
| | NO FUNCTION NEEDED | TRANSFERS PER BOND ORDINANCE | \$3,098.60 |

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

| Fund Name | Expense Category | Account Title | Amount |
|------------------------------------|-------------------------|--|---------------------|
| WATER UTILITY-OPERATING | NO FUNCTION NEEDED | TRANSFER OF FUNDS-OTHER | \$30,357.85 |
| <i>Expense Category Total:</i> | | | \$123,036.45 |
| <i>Fund Total:</i> | | | \$358,882.40 |
| WATER UTILITY-BOND AND INTEREST | NO FUNCTION NEEDED | TRANSFERS PER BOND ORDINANCE | \$29,938.00 |
| | NO FUNCTION NEEDED | TRANSFER OF FUNDS-OTHER | \$50,000.00 |
| | NO FUNCTION NEEDED | INTEREST DISBURSEMENTS | \$10,425.50 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS PER JESSIE UMBAUGH | \$57,281.81 |
| <i>Expense Category Total:</i> | | | \$147,645.31 |
| <i>Fund Total:</i> | | | \$147,645.31 |
| WATER UTILITY-DEPRECIATION/IMPROVE | NO FUNCTION NEEDED | CAPITAL OUTLAY-OTHER | \$108,042.38 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS | \$1,000.00 |
| <i>Expense Category Total:</i> | | | \$109,042.38 |
| <i>Fund Total:</i> | | | \$109,042.38 |
| WATER UTILITY-CUSTOMER DEPOSIT | NO FUNCTION NEEDED | GUARANTEED DEPOSIT REFUNDS 11710.07 | \$0.00 |
| | NO FUNCTION NEEDED | GUARANTEED DEPOSIT REFUNDS | \$11,710.07 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS | \$10.69 |
| <i>Expense Category Total:</i> | | | \$11,720.76 |
| <i>Fund Total:</i> | | | \$11,720.76 |
| WATER UTILITY-DEBT RESERVE | NO FUNCTION NEEDED | TRANSFERS PER BOND ORDINANCE | \$98,983.60 |
| <i>Expense Category Total:</i> | | | \$98,983.60 |
| <i>Fund Total:</i> | | | \$98,983.60 |
| WASTEWATER UTILITY-OPERATING | GENERAL CATEGORIES | SALARIES AND WAGES-EMPLOYEES | \$139,877.70 |
| | GENERAL CATEGORIES | EMPLOYEE PENSIONS AND BENEFITS | \$76,218.06 |
| | GENERAL CATEGORIES | OFFICE SUPPLIES | \$22,055.12 |
| | GENERAL CATEGORIES | PURCHASED POWER | \$40,123.35 |
| | GENERAL CATEGORIES | FUEL FOR POWER PRODUCTION | \$482.28 |
| | GENERAL CATEGORIES | CHEMICALS | \$13,724.94 |
| | GENERAL CATEGORIES | MATERIALS AND SUPPLIES | \$33,544.18 |
| | GENERAL CATEGORIES | REPAIRS | \$2,408.50 |
| | GENERAL CATEGORIES | INSURANCE-GENERAL LIABILITY | \$9,118.00 |
| <i>Expense Category Total:</i> | | | \$337,552.13 |
| | NO FUNCTION NEEDED | TRANSFER OF FUNDS-OTHER | \$34,278.65 |
| | NO FUNCTION NEEDED | TRANSFER OF FUNDS-OTHER | \$80,251.34 |
| <i>Expense Category Total:</i> | | | \$114,529.99 |
| <i>Expense Category Total:</i> | GENERAL CATEGORIES | TRANSFERS PER BOND ORDINANCE | \$399,848.66 |
| | | | \$399,848.66 |

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

Fund Total:

\$851,930.78

| Fund Name | Expense Category | Account Title | Amount |
|-----------------------------------|-------------------------|---|-----------------------|
| WASTEWATER UTIL-BOND AND INTEREST | NO FUNCTION NEEDED | BONDS RETIRED (PRINCIPAL ONLY) | \$113,000.00 |
| | NO FUNCTION NEEDED | INTEREST DISBURSEMENTS | \$70,418.26 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS STOP PAYMENT | \$30,796.82 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS | \$119.41 |
| | | | \$214,334.49 |
| | | | \$214,334.49 |
| WASTEWATER UTILITY-DEPREC/IMPROVE | NO FUNCTION NEEDED | WATER/SEWER LINE REPAIRS | \$17,009.75 |
| | | | \$17,009.75 |
| WASTEWATER UTILITY-DEBT RESERVE | NO FUNCTION NEEDED | INTEREST DISBURSEMENTS | \$62.05 |
| | NO FUNCTION NEEDED | OTHER DISBURSEMENTS STOP PAYMENT TO BNK | \$6,173.18 |
| | | | \$6,235.23 |
| | | | \$6,235.23 |
| Total EXPENDITURES: | | | \$1,815,784.70 |

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> |
|----------------------|------------------|-----------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| | | DEPOSITORY BAL. | 242092 | | | | \$1,119,397.37 |
| | | WATER OPER. | 246118 | | | | \$88,786.40 |
| | | WATER DEPRECIATION | 246118 | | | | \$245,877.47 |
| | | WATER BOND _INT SINK | XXX517 | | | | \$78,630.09 |
| | | WATER RESERVE | XXX516 | | | | \$99,031.00 |
| | | METER DEPOSIT | XXX9495 | | | | \$12,351.31 |
| | | SEWER OPER. | XXX8107 | | | | \$100,524.46 |
| | | SEWER DEPRECIATION | XXX8107 | | | | \$68,436.68 |
| | | SEWER RESERVE | XXX5301 | | | | \$231,500.42 |
| | | SEWER BOND _INT. SINK | XXX5300 | | | | \$329,416.21 |
| | | TREAS. BAL. CD | 0073 | | | | \$500,000.00 |
| | | TREAS. BAL. CD | 112 | | | | \$200,000.00 |

Total CASH: **\$3,073,951.41**

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> |
|----------------------|------------------|------------------------|-----------------------------|----------------------------------|----------------------|----------------------|----------------------|
| 01/01/2009 | GENERAL | CERTIFICATE OF DEPOSIT | 0073 | \$0.00 | 12/31/2010 | 1.00 | \$0.00 |
| 01/01/2009 | GENERAL | CERTIFICATE OF DEPOSIT | 112 | \$0.00 | 12/31/2010 | 1.00 | \$0.00 |

Total by Fund: **\$0.00**

| | | | | | | | |
|------------|---------------------------------------|------------------------|----|--------------|------------|------|--------------|
| 01/01/2009 | WATER UTILITY-DEPRECIATION/IMPROVE | CERTIFICATE OF DEPOSIT | 81 | \$100,000.00 | 12/31/2010 | 1.00 | \$100,000.00 |
|------------|---------------------------------------|------------------------|----|--------------|------------|------|--------------|

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: | | | | | | | \$100,000.00 |
| 01/01/2009 | WATER UTILITY-CUSTOM ER DEPOSIT | CERTIFICATE OF DEPOSIT | 65 | \$50,000.00 | 12/31/2010 | 1.00 | \$50,000.00 |
| 01/01/2009 | WATER UTILITY-CUSTOM ER DEPOSIT | CERTIFICATE OF DEPOSIT | 269 | \$40,000.00 | 12/31/2010 | 1.00 | \$40,000.00 |
| Total by Fund: | | | | | | | \$90,000.00 |
| 01/01/2009 | WASTEWATER UTILITY-DEPREC/ MPROVE | CERTIFICATE OF DEPOSIT | 104 | \$50,000.00 | 12/31/2010 | 1.00 | \$50,000.00 |
| Total by Fund: | | | | | | | \$50,000.00 |
| Total INVESTMENTS: | | | | | | | \$240,000.00 |
| Total Cash and Investments: | | | | | | | \$3,313,951.41 |

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:

ALL OTHER LOCAL

\$38,397.35

TOTAL PAID TO LOCAL GOVERNMENTS

\$38,397.35

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$38,397.35

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIBERTY CIVIL TOWN

ID: 81-3-895

COUNTY: UNION 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> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIBERTY CIVIL TOWN

ID: 81-3-895

COUNTY: UNION 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> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: UNION COUNTY
UNIT NAME: LIBERTY CIVIL TOWN

ID: 81-3-895
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: LIBERTY CIVIL TOWN

ID: 81-3-895

COUNTY: UNION 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> |
|-------------------|--------------------------------------|--------------------------------------|----------------------------|----------------------------------|---------------------|-------------------------------|---------------|
| | UNION COUNTY DEVELOPMENT CORP. | 5 WEST HIGH LIBERTY, IN 47353 | UNION COUNTY | | | DEVELOPMENT | \$4,000.00 |