

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 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: _____ TITLE: CLERK-TREASURER
PRINTED NAME OF OFFICIAL: BARBARA HAWN DATE SIGNED: _____
ADDRESS: 103 WEST THIRD STREET CITY: LIGONIER
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 894-4113 EMAIL ADDRESS: bhawn@ligonier-in.org
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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER CIVIL CITY

ID: 57-3-452

CASH UNITS ONLY

COUNTY: NOBLE COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2010</u> | <u>2010 Receipts</u> | <u>2010 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2010</u> | <u>Investments at 12/31/2010</u> | <u>Total Cash and Investments at 12/31/2010</u> |
|-----------------------------------|--|--------------------------|-------------------------------|---|--------------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: GENERAL | | | | | | |
| 101 GENERAL FUND | \$130,040.52 | \$1,752,446.42 | \$1,748,401.41 | \$134,085.53 | \$0.00 | \$134,085.53 |
| 476 PETTY CASH | \$60.00 | \$0.00 | \$0.00 | \$60.00 | \$0.00 | \$60.00 |
| Total by Fund Type: | \$130,100.52 | \$1,752,446.42 | \$1,748,401.41 | \$134,145.53 | \$0.00 | \$134,145.53 |
| FUND TYPE: SPECIAL REVENUE | | | | | | |
| 449 CDGB GRANT DR2-09-077 | \$0.00 | \$171,750.00 | \$171,750.00 | \$0.00 | \$0.00 | \$0.00 |
| 448 CFF STREETSCAPE GRANT | \$1,409.25 | \$0.00 | \$0.00 | \$1,409.25 | \$0.00 | \$1,409.25 |
| 445 CITY GIFT | \$5,680.76 | \$25,718.64 | \$4,731.75 | \$26,667.65 | \$0.00 | \$26,667.65 |
| 231 DOWNTOWN RE-DEVELOPMENT | \$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 |
| 474 JENNY THOMPSON FOUNDATION | \$1,963.07 | \$37,387.50 | \$20,434.96 | \$18,915.61 | \$0.00 | \$18,915.61 |
| 471 LAND PURCHASE | \$2,272.38 | \$22,664.00 | \$0.00 | \$24,936.38 | \$0.00 | \$24,936.38 |
| 233 LAW ENFORCE CONT ED | \$2,220.17 | \$8,741.00 | \$2,939.97 | \$8,021.20 | \$0.00 | \$8,021.20 |
| 228 LIGONIER FORFEITURE FUND | \$0.00 | \$1,274.00 | \$637.00 | \$637.00 | \$0.00 | \$637.00 |
| 202 LOCAL ROAD _STREETS | \$-46,024.93 | \$94,145.89 | \$48,120.96 | \$0.00 | \$30,000.00 | \$30,000.00 |
| 201 MVH (MOTOR VEHICLE HWY) | \$105,151.36 | \$314,955.65 | \$304,178.22 | \$115,928.79 | \$0.00 | \$115,928.79 |
| 204 PARK _RECREATION | \$25,224.23 | \$119,747.66 | \$100,541.78 | \$44,430.11 | \$0.00 | \$44,430.11 |
| 446 PARK GIFT | \$76,079.64 | \$9,782.61 | \$47,409.50 | \$38,452.75 | \$0.00 | \$38,452.75 |
| 211 PARK NONREVERTING OPERATE | \$6,122.13 | \$54,995.30 | \$52,668.46 | \$8,448.97 | \$0.00 | \$8,448.97 |
| 477 PARKS _SPORTS CHANGE | \$107.00 | \$0.00 | \$0.00 | \$107.00 | \$0.00 | \$107.00 |
| 245 RAINY DAY FUND | \$236,692.86 | \$72,568.54 | \$51,617.29 | \$257,644.11 | \$0.00 | \$257,644.11 |
| 205 REC CTR (COMMUNITY BLDG) | \$39,342.79 | \$136,055.30 | \$137,487.30 | \$37,910.79 | \$0.00 | \$37,910.79 |
| 217 REX HAGEN FAMILY FOUND | \$0.10 | \$0.00 | \$0.00 | \$0.10 | \$0.00 | \$0.10 |
| 243 RIVERBOAT FUND | \$50,025.79 | \$27,266.26 | \$1,985.75 | \$75,306.30 | \$0.00 | \$75,306.30 |
| 244 STATE GRANTS | \$3,190.00 | \$273,042.00 | \$273,042.00 | \$3,190.00 | \$0.00 | \$3,190.00 |
| 246 TANF REIMBURSEMENT GRANT | \$24,556.42 | \$47,821.88 | \$72,205.55 | \$172.75 | \$0.00 | \$172.75 |
| 800 TIF-#2 | \$1,285,409.03 | \$1,979,475.01 | \$1,859,087.19 | \$1,405,796.85 | \$500,000.00 | \$1,905,796.85 |

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> Section I | <u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2010</u> | <u>2010</u> <u>Receipts</u> | <u>2010</u> <u>Disbursements</u> | <u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2010</u> | <u>Investments</u> <u>at 12/31/2010</u> | <u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2010</u> |
|------------------------------------|--|--------------------------------|-------------------------------------|---|--|---|
| Total by Fund Type: | \$1,820,436.95 | \$3,397,391.24 | \$3,148,837.68 | \$2,068,990.51 | \$530,000.00 | \$2,598,990.51 |
| FUND TYPE: DEBT SERVICE | | | | | | |
| 307 DEBT SERVICE | \$262,698.97 | \$380,460.28 | \$583,162.50 | \$59,996.75 | \$0.00 | \$59,996.75 |
| 300 GO BOND FUND | \$0.00 | \$906,100.80 | \$349,963.33 | \$556,137.47 | \$0.00 | \$556,137.47 |
| 311 REDEV AUTH LEASE PAYMENT | \$120,963.65 | \$271,500.00 | \$271,500.00 | \$120,963.65 | \$0.00 | \$120,963.65 |
| Total by Fund Type: | \$383,662.62 | \$1,558,061.08 | \$1,204,625.83 | \$737,097.87 | \$0.00 | \$737,097.87 |
| FUND TYPE: CAPITAL PROJECTS | | | | | | |
| 242 CEDIT | \$93,392.01 | \$173,442.96 | \$103,756.28 | \$163,078.69 | \$0.00 | \$163,078.69 |
| 401 CUM CAP IMPROVEMENT | \$48,002.74 | \$12,757.16 | \$0.00 | \$60,759.90 | \$0.00 | \$60,759.90 |
| 402 CUM CAPITAL DEV FUND | \$183,691.34 | \$57,792.02 | \$0.00 | \$241,483.36 | \$0.00 | \$241,483.36 |
| 426 CUMULATIVE FIRE FUND | \$33,593.34 | \$32,471.15 | \$25,172.89 | \$40,891.60 | \$64,023.43 | \$104,915.03 |
| 443 GEN IMPROVE REVOLVING | \$121,104.29 | \$20,656.66 | \$0.00 | \$141,760.95 | \$0.00 | \$141,760.95 |
| 403 PARKS NON-REV CAPITAL | \$6,603.46 | \$0.00 | \$0.00 | \$6,603.46 | \$0.00 | \$6,603.46 |
| 321 REDEV AUTH DEBT SERV RES | \$0.00 | \$271,487.82 | \$269,018.75 | \$2,469.07 | \$269,018.75 | \$271,487.82 |
| Total by Fund Type: | \$486,387.18 | \$568,607.77 | \$397,947.92 | \$657,047.03 | \$333,042.18 | \$990,089.21 |
| FUND TYPE: AGENCY | | | | | | |
| 505 INDIANA UNEMPLOYMENT | \$-704.44 | \$0.00 | \$-704.44 | \$0.00 | \$0.00 | \$0.00 |
| 701 PAYROLL FUND | \$-41,574.79 | \$1,388,452.30 | \$1,324,379.20 | \$22,498.31 | \$0.00 | \$22,498.31 |
| Total by Fund Type: | \$-42,279.23 | \$1,388,452.30 | \$1,323,674.76 | \$22,498.31 | \$0.00 | \$22,498.31 |

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LIGONIER CIVIL CITY

ID: 57-3-452

CASH UNITS ONLY

COUNTY: NOBLE COUNTY

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

FOR THE FISCAL YEAR ENDING 2010

PAGE: 3

| <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> |
|--------------------------------|--|-------------------------|------------------------------|---|-------------------------------------|---|
| Section I | | | | | | |
| Subtotal All Funds: | \$2,778,308.04 | \$8,664,958.81 | \$7,823,487.60 | \$3,619,779.25 | \$863,042.18 | \$4,482,821.43 |
| Section II | | | | | | |
| Less: | | | | | | |
| Investment Sales | | \$1,971,460.17 | | | | |
| Investment Purchases | | | \$620,042.18 | | | |
| Transfers In | | \$0.00 | | | | |
| Transfers Out | | | | \$0.00 | | |
| Net Receipts and Disbursements | | \$6,693,498.64 | \$7,203,445.42 | | | |

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2010

| <u>Funds</u> | <u>Beginning Cash Fund Balances 01/01/2010</u> | <u>2010 Receipts</u> | <u>2010 Disbursements</u> | <u>Ending Cash Fund Balances 12/31/2010</u> | <u>Investments at 12/31/2010</u> | <u>Total Cash and Investments at 12/31/2010</u> |
|------------------------------|--|-----------------------|---------------------------|---|----------------------------------|---|
| Section I | | | | | | |
| FUND TYPE: ENTERPRISE | | | | | | |
| 607 SEWAGE BOND_INT.SINKING | \$763,133.65 | \$809,812.90 | \$813,626.07 | \$759,320.48 | \$167,680.45 | \$927,000.93 |
| 609 SEWAGE CONSTRUCTION | \$100.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 |
| 608 SEWAGE DEPRECIATION | \$240,762.39 | \$527,967.81 | \$300,000.00 | \$468,730.20 | \$150,000.00 | \$618,730.20 |
| 606 SEWAGE OPERATIONAL | \$1,425,043.63 | \$2,665,064.52 | \$2,928,809.62 | \$1,161,298.53 | \$1,000,000.00 | \$2,161,298.53 |
| 610 SEWAGE SINKING DEBT SERV | \$378,404.27 | \$0.00 | \$375,000.00 | \$3,404.27 | \$0.00 | \$3,404.27 |
| 604 WATER METER FUND | \$1,926.22 | \$0.00 | \$139.60 | \$1,786.62 | \$0.00 | \$1,786.62 |
| 605 WATER OPERATING | \$140,427.12 | \$658,299.13 | \$848,161.24 | \$-49,434.99 | \$0.00 | \$-49,434.99 |
| 603 WATER UTILITY DEPREC | \$1,487.69 | \$10,302.00 | \$11,789.69 | \$0.00 | \$0.00 | \$0.00 |
| 601 WATERWORKS CASH | \$50.00 | \$0.00 | \$50.00 | \$0.00 | \$0.00 | \$0.00 |
| 611 WATERWORKS DEBT RESERVE | \$326,827.95 | \$325,942.41 | \$650,000.00 | \$2,770.36 | \$325,000.00 | \$327,770.36 |
| 602 WATERWORKS SINK-BOND_INT | \$17,062.90 | \$310,770.89 | \$309,732.50 | \$18,101.29 | \$0.00 | \$18,101.29 |
| Total by Fund Type: | \$3,295,225.82 | \$5,308,159.66 | \$6,237,308.72 | \$2,366,076.76 | \$1,642,680.45 | \$4,008,757.21 |

| | | | | | | |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Subtotal All Funds: | \$3,295,225.82 | \$5,308,159.66 | \$6,237,308.72 | \$2,366,076.76 | \$1,642,680.45 | \$4,008,757.21 |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|

Section II

Less:

| | | |
|---------------------------------------|-----------------------|-----------------------|
| Investment Sales | \$2,620,020.82 | |
| Investment Purchases | | \$0.00 |
| Transfers In | \$310,510.88 | |
| Transfers Out | | \$310,510.88 |
| Net Receipts and Disbursements | \$2,377,627.96 | \$5,926,797.84 |

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-----------|---|-----------------------|
| Fund: | <u>101 GENERAL FUND</u> | |
| 101110000 | GENERAL PROPERTY TAXES | \$1,023,159.26 |
| | Total for: TAXES | \$1,023,159.26 |
| 101221000 | BUILDING AND PLANNING PERMITS | \$3,010.40 |
| 101227000 | STREET AND CURB CUT PERMITS | \$50.00 |
| 101228000 | PERMITS, OTHER | \$590.00 |
| | Total for: LICENSES AND PERMITS | \$3,650.40 |
| 101351000 | ABC EXCISE TAX DISTRIBUTION | \$1,402.50 |
| 101352000 | LIQUOR GALLONAGE TAX DISTRIBUTION | \$6,771.27 |
| 101353000 | CIGARETTE TAX DISTR-GENERAL FUND | \$3,479.22 |
| 101121000 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$5,859.00 |
| 101125000 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$6,038.39 |
| 101123000 | CAGIT CERTIFIED SHARES INTERGOVERNMENTAL | \$391,567.98 |
| 101124000 | CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL | \$65,265.00 |
| | Total for: INTERGOVERNMENTAL | \$480,383.36 |
| 101426000 | FIRE PROTECTION CONTRACTS | \$16,698.29 |
| 101442000 | GARBAGE AND TRASH COLLECTION FEES | \$160,989.84 |
| 101445000 | GARBAGE AND TRASH COLLECTION FEES | \$734.00 |
| | Total for: CHARGES FOR SERVICES | \$178,422.13 |
| 101540000 | ORDINANCE VIOLATIONS | \$664.50 |
| 101434000 | FINES AND FEES-OTHER | \$116.25 |
| 101510000 | FINES AND FEES-OTHER | \$831.25 |
| 101530000 | COURT COSTS | \$-2,554.00 |
| | Total for: FINES, FORFEITURES, AND FEES | \$-942.00 |
| 101609000 | INTEREST EARNED | \$435.04 |
| 101620000 | RENTAL OF PROPERTY | \$21,934.27 |
| 101499000 | MISCELLANEOUS REVENUE-OTHER | \$23,751.48 |
| 101990000 | MISCELLANEOUS REVENUE-OTHER | \$14,423.03 |
| | Total for: MISCELLANEOUS | \$60,543.82 |
| 101913000 | INSURANCE REIMBURSEMENTS | \$3,122.31 |
| 101960000 | REFUNDS-OTHER | \$446.34 |
| 101392000 | AGENCY FUND ADDITIONS | \$3,660.80 |
| | Total for: OTHER FINANCING SOURCES | \$7,229.45 |
| | TOTAL RECEIPTS FOR 101 GENERAL FUND | \$1,752,446.42 |
| Fund: | <u>201 MVH (MOTOR VEHICLE HWY)</u> | |
| 201110000 | GENERAL PROPERTY TAXES | \$179,198.77 |
| | Total for: TAXES | \$179,198.77 |
| 201357000 | MOTOR VEHICLE HIGHWAY DISTRIBUTION | \$113,117.24 |
| 201121000 | FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$1,024.00 |

UNIT NAME: LIGONIER CIVIL CITY

PART 2 - RECEIPTS

COUNTY: NOBLE COUNTY

FOR THE FISCAL YEAR ENDING 2010

| | <u>Title</u> | <u>Amount</u> |
|-----------|---|---------------------|
| Fund: | <u>201 MVH (MOTOR VEHICLE HWY)</u> | |
| 201125000 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$1,054.76 |
| 201370000 | WHEEL TAX INTERGOVERNMENTAL | \$19,269.46 |
| | Total for: INTERGOVERNMENTAL | \$134,465.46 |
| 201990000 | MISCELLANEOUS REVENUE-OTHER | \$1,291.42 |
| | Total for: MISCELLANEOUS | \$1,291.42 |
| | TOTAL RECEIPTS FOR 201 MVH (MOTOR VEHICLE HWY) | \$314,955.65 |
| Fund: | <u>202 LOCAL ROAD STREETS</u> | |
| 202358000 | LOCAL ROAD AND STREET DISTRIBUTION | \$18,371.07 |
| | Total for: INTERGOVERNMENTAL | \$18,371.07 |
| 202610000 | INTEREST EARNED | \$774.82 |
| | Total for: MISCELLANEOUS | \$774.82 |
| 202950000 | SALE OF INVESTMENTS | \$75,000.00 |
| | Total for: OTHER FINANCING SOURCES | \$75,000.00 |
| | TOTAL RECEIPTS FOR 202 LOCAL ROAD _STREETS | \$94,145.89 |
| Fund: | <u>211 PARK NONREVERTING OPERATE</u> | |
| 211471000 | PARK RECEIPTS | \$54,995.30 |
| | Total for: CHARGES FOR SERVICES | \$54,995.30 |
| | TOTAL RECEIPTS FOR 211 PARK NONREVERTING OPERATE | \$54,995.30 |
| Fund: | <u>445 CITY GIFT</u> | |
| 445670000 | CONTRIBUTIONS AND DONATIONS | \$952.00 |
| 445670100 | CONTRIBUTIONS AND DONATIONS | \$2,901.64 |
| 445670200 | CONTRIBUTIONS AND DONATIONS | \$590.00 |
| 445675000 | CONTRIBUTIONS AND DONATIONS | \$12,075.00 |
| 445676000 | CONTRIBUTIONS AND DONATIONS | \$4,200.00 |
| 445677000 | CONTRIBUTIONS AND DONATIONS | \$5,000.00 |
| | Total for: MISCELLANEOUS | \$25,718.64 |
| | TOTAL RECEIPTS FOR 445 CITY GIFT | \$25,718.64 |
| Fund: | <u>233 LAW ENFORCE CONT ED</u> | |
| 233510000 | FINES AND FEES-OTHER | \$8,741.00 |
| | Total for: FINES, FORFEITURES, AND FEES | \$8,741.00 |
| | TOTAL RECEIPTS FOR 233 LAW ENFORCE CONT ED | \$8,741.00 |
| Fund: | <u>243 RIVERBOAT FUND</u> | |
| 243338000 | RIVERBOAT REVENUE SHARING | \$27,266.26 |

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

| <u>Title</u> | <u>Amount</u> |
|---|---------------------|
| Total for: INTERGOVERNMENTAL | \$27,266.26 |
| TOTAL RECEIPTS FOR 243 RIVERBOAT FUND | \$27,266.26 |
| Fund: <u>244 STATE GRANTS</u> | |
| 244330000 STATE GRANTS-OTHER | \$273,042.00 |
| Total for: INTERGOVERNMENTAL | \$273,042.00 |
| TOTAL RECEIPTS FOR 244 STATE GRANTS | \$273,042.00 |
| Fund: <u>204 PARK RECREATION</u> | |
| 204110000 GENERAL PROPERTY TAXES | \$113,606.49 |
| Total for: TAXES | \$113,606.49 |
| 204121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$482.00 |
| 204125000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$669.58 |
| Total for: INTERGOVERNMENTAL | \$1,151.58 |
| 204474000 CONCESSION STANDS | \$7.09 |
| 204620000 RENTAL OF PROPERTY (RECREATION) | \$1,752.50 |
| Total for: CHARGES FOR SERVICES | \$1,759.59 |
| 204990000 MISCELLANEOUS REVENUE-OTHER | \$3,230.00 |
| Total for: MISCELLANEOUS | \$3,230.00 |
| TOTAL RECEIPTS FOR 204 PARK _RECREATION | \$119,747.66 |
| Fund: <u>446 PARK GIFT</u> | |
| 446670000 CONTRIBUTIONS AND DONATIONS | \$100.00 |
| 446671000 CONTRIBUTIONS AND DONATIONS | \$8,000.00 |
| 446672000 CONTRIBUTIONS AND DONATIONS | \$1,682.61 |
| Total for: MISCELLANEOUS | \$9,782.61 |
| TOTAL RECEIPTS FOR 446 PARK GIFT | \$9,782.61 |
| Fund: <u>474 JENNY THOMPSON FOUNDATION</u> | |
| 474670000 CONTRIBUTIONS AND DONATIONS | \$1,400.00 |
| 474675000 CONTRIBUTIONS AND DONATIONS | \$4,200.00 |
| 474671000 CONTRIBUTIONS AND DONATIONS | \$30,000.00 |
| 474676000 CONTRIBUTIONS AND DONATIONS | \$1,787.50 |
| Total for: MISCELLANEOUS | \$37,387.50 |
| TOTAL RECEIPTS FOR 474 JENNY THOMPSON FOUNDATION | \$37,387.50 |
| Fund: <u>205 REC CTR (COMMUNITY BLDG)</u> | |
| 205110000 GENERAL PROPERTY TAXES | \$84,472.44 |
| Total for: TAXES | \$84,472.44 |
| 205121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$650.00 |

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

| | <u>Title</u> | <u>Amount</u> |
|-----------|--|-----------------------|
| Fund: | <u>205 REC CTR (COMMUNITY BLDG)</u> | |
| 205125000 | COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$497.78 |
| | Total for: INTERGOVERNMENTAL | \$1,147.78 |
| 205474000 | CONCESSION STANDS | \$192.94 |
| 205620000 | RENTAL OF PROPERTY (RECREATION) | \$960.00 |
| 205471000 | CHARGES FOR SERVICES, OTHER CULTURE AND REC | \$48,701.00 |
| | Total for: CHARGES FOR SERVICES | \$49,853.94 |
| 205990000 | MISCELLANEOUS REVENUE-OTHER | \$581.14 |
| | Total for: MISCELLANEOUS | \$581.14 |
| | TOTAL RECEIPTS FOR 205 REC CTR (COMMUNITY BLDG) | \$136,055.30 |
| Fund: | <u>246 TANF REIMBURSEMENT GRANT</u> | |
| 246495000 | STATE GRANTS-OTHER | \$14,724.37 |
| 246496000 | STATE GRANTS-OTHER | \$33,097.51 |
| | Total for: INTERGOVERNMENTAL | \$47,821.88 |
| | TOTAL RECEIPTS FOR 246 TANF REIMBURSEMENT GRANT | \$47,821.88 |
| Fund: | <u>449 CDGB GRANT DR2-09-077</u> | |
| 449495000 | FEDERAL GRANTS-OTHER | \$171,750.00 |
| | Total for: INTERGOVERNMENTAL | \$171,750.00 |
| | TOTAL RECEIPTS FOR 449 CDGB GRANT DR2-09-077 | \$171,750.00 |
| Fund: | <u>245 RAINY DAY FUND</u> | |
| 245127000 | CEDIT INTERGOVERNMENTAL | \$72,568.54 |
| | Total for: INTERGOVERNMENTAL | \$72,568.54 |
| | TOTAL RECEIPTS FOR 245 RAINY DAY FUND | \$72,568.54 |
| Fund: | <u>471 LAND PURCHASE</u> | |
| 471950000 | SALE OF INVESTMENTS | \$22,664.00 |
| | Total for: OTHER FINANCING SOURCES | \$22,664.00 |
| | TOTAL RECEIPTS FOR 471 LAND PURCHASE | \$22,664.00 |
| Fund: | <u>800 TIF-#2</u> | |
| 800110000 | GENERAL PROPERTY TAXES | \$722,906.13 |
| | Total for: TAXES | \$722,906.13 |
| 800610000 | INTEREST EARNED | \$2,019.94 |
| | Total for: MISCELLANEOUS | \$2,019.94 |
| 800950000 | SALE OF INVESTMENTS | \$1,254,548.94 |
| | Total for: OTHER FINANCING SOURCES | \$1,254,548.94 |

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: LIGONIER CIVIL CITY
COUNTY: NOBLE COUNTY

| <u>Title</u> | <u>Amount</u> |
|---|-----------------------|
| TOTAL RECEIPTS FOR 800 TIF-#2 | \$1,979,475.01 |
| Fund: <u>228 LIGONIER FORFEITURE FUND</u> | |
| 228520000 COURT RECEIPTS | \$1,274.00 |
| Total for: FINES, FORFEITURES, AND FEES | \$1,274.00 |
| TOTAL RECEIPTS FOR 228 LIGONIER FORFEITURE FUND | \$1,274.00 |
| Fund: <u>311 REDEV AUTH LEASE PAYMENT</u> | |
| 311231000 AGENCY FUND ADDITIONS | \$271,500.00 |
| Total for: OTHER FINANCING SOURCES | \$271,500.00 |
| TOTAL RECEIPTS FOR 311 REDEV AUTH LEASE PAYMENT | \$271,500.00 |
| Fund: <u>300 GO BOND FUND</u> | |
| 300110000 INTEREST EARNED | \$3,340.45 |
| Total for: MISCELLANEOUS | \$3,340.45 |
| 300100000 NET PROCEEDS FROM BORROWINGS | \$350,000.00 |
| 300101000 NET PROCEEDS FROM BORROWINGS | \$552,760.35 |
| Total for: OTHER FINANCING SOURCES | \$902,760.35 |
| TOTAL RECEIPTS FOR 300 GO BOND FUND | \$906,100.80 |
| Fund: <u>307 DEBT SERVICE</u> | |
| 307110000 GENERAL PROPERTY TAXES | \$30,110.60 |
| Total for: TAXES | \$30,110.60 |
| 307121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$172.00 |
| 307122000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$177.68 |
| Total for: INTERGOVERNMENTAL | \$349.68 |
| 307395000 SALE OF INVESTMENTS | \$350,000.00 |
| Total for: OTHER FINANCING SOURCES | \$350,000.00 |
| TOTAL RECEIPTS FOR 307 DEBT SERVICE | \$380,460.28 |
| Fund: <u>402 CUM CAPITAL DEV FUND</u> | |
| 402110000 GENERAL PROPERTY TAXES | \$57,128.77 |
| Total for: TAXES | \$57,128.77 |
| 402121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$327.00 |
| 402125000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$336.25 |
| Total for: INTERGOVERNMENTAL | \$663.25 |
| TOTAL RECEIPTS FOR 402 CUM CAPITAL DEV FUND | \$57,792.02 |
| Fund: <u>321 REDEV AUTH DEBT SERV RES</u> | |
| 321610000 INTEREST EARNED | \$2,240.59 |

| <u>Title</u> | <u>Amount</u> |
|--|-----------------------|
| Fund: <u>321 REDEV AUTH DEBT SERV RES</u> | |
| Total for: MISCELLANEOUS | \$2,240.59 |
| 321950000 SALE OF INVESTMENTS | \$269,247.23 |
| Total for: OTHER FINANCING SOURCES | \$269,247.23 |
| TOTAL RECEIPTS FOR 321 REDEV AUTH DEBT SERV RES | \$271,487.82 |
| Fund: <u>426 CUMULATIVE FIRE FUND</u> | |
| 426110000 GENERAL PROPERTY TAXES | \$31,087.16 |
| Total for: TAXES | \$31,087.16 |
| 426121000 FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL | \$177.00 |
| 426125000 COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL | \$183.56 |
| Total for: INTERGOVERNMENTAL | \$360.56 |
| 426610000 INTEREST EARNED | \$1,023.43 |
| Total for: MISCELLANEOUS | \$1,023.43 |
| TOTAL RECEIPTS FOR 426 CUMULATIVE FIRE FUND | \$32,471.15 |
| Fund: <u>443 GEN IMPROVE REVOLVING</u> | |
| 443632000 SPECIAL ASSESSMENTS-OTHER | \$20,656.66 |
| Total for: SPECIAL ASSESSMENTS | \$20,656.66 |
| TOTAL RECEIPTS FOR 443 GEN IMPROVE REVOLVING | \$20,656.66 |
| Fund: <u>401 CUM CAP IMPROVEMENT</u> | |
| 401354000 CIGARETTE TAX DISTR-CCI FUND | \$12,757.16 |
| Total for: INTERGOVERNMENTAL | \$12,757.16 |
| TOTAL RECEIPTS FOR 401 CUM CAP IMPROVEMENT | \$12,757.16 |
| Fund: <u>242 CEDIT</u> | |
| 242127000 CEDIT INTERGOVERNMENTAL | \$173,442.96 |
| Total for: INTERGOVERNMENTAL | \$173,442.96 |
| TOTAL RECEIPTS FOR 242 CEDIT | \$173,442.96 |
| Fund: <u>701 PAYROLL FUND</u> | |
| 701110000 AGENCY FUND ADDITIONS | \$1,388,452.30 |
| Total for: OTHER FINANCING SOURCES | \$1,388,452.30 |
| TOTAL RECEIPTS FOR 701 PAYROLL FUND | \$1,388,452.30 |
| Total Receipts: | \$8,664,958.81 |

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

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

| | | | |
|-------|------------------------------------|--|---------------------|
| Fund: | 201 MVH (MOTOR VEHICLE HWY) | | |
| | BENEFITS | | \$179,969.08 |
| | SUPPLIES | | \$49,911.47 |
| | ADMINISTRATIVE AND GENERAL | | \$32,149.53 |
| | EQUIPMENT AND CAPITAL IMPROVEMENTS | | \$42,148.14 |
| | TOTAL | | \$304,178.22 |
| Fund: | 202 LOCAL ROAD _STREETS | | |
| | EQUIPMENT AND CAPITAL IMPROVEMENTS | | \$18,120.96 |
| | COSTS ASSOCIATED WITH INVESTMENTS | | \$30,000.00 |
| | TOTAL | | \$48,120.96 |
| Fund: | 211 PARK NONREVERTING OPERATE | | |
| | SUPPLIES | | \$41,366.87 |
| | OTHER SERVICES AND CHARGES | | \$11,301.59 |
| | TOTAL | | \$52,668.46 |
| Fund: | 445 CITY GIFT | | |
| | OTHER SERVICES AND CHARGES | | \$440.00 |
| | OTHER DISBURSEMENTS | | \$4,291.75 |
| | TOTAL | | \$4,731.75 |
| Fund: | 233 LAW ENFORCE CONT ED | | |
| | EQUIPMENT AND CAPITAL IMPROVEMENTS | | \$2,939.97 |
| | TOTAL | | \$2,939.97 |
| Fund: | 243 RIVERBOAT FUND | | |
| | CAPITAL OUTLAY | | \$1,985.75 |
| | TOTAL | | \$1,985.75 |
| Fund: | 244 STATE GRANTS | | |
| | OTHER SERVICES AND CHARGES | | \$273,042.00 |
| | TOTAL | | \$273,042.00 |
| Fund: | 204 PARK _RECREATION | | |
| | BENEFITS | | \$57,992.26 |
| | SUPPLIES | | \$21,672.98 |
| | ADMINISTRATIVE AND GENERAL | | \$17,876.54 |
| | EQUIPMENT AND CAPITAL IMPROVEMENTS | | \$3,000.00 |
| | TOTAL | | \$100,541.78 |
| Fund: | 446 PARK GIFT | | |
| | SUPPLIES | | \$6,297.27 |
| | OTHER SERVICES AND CHARGES | | \$41,112.23 |
| | TOTAL | | \$47,409.50 |
| Fund: | 474 JENNY THOMPSON FOUNDATION | | |
| | SUPPLIES | | \$20,434.96 |
| | TOTAL | | \$20,434.96 |
| Fund: | 205 REC CTR (COMMUNITY BLDG) | | |

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

ID: 57-3-452 PAGE: 2

COUNTY: NOBLE COUNTY
 UNIT NAME: LIGONIER CIVIL CITY

| | | |
|------------------------------------|------------------------------------|-----------------------|
| | BENEFITS | \$83,397.76 |
| | SUPPLIES | \$14,402.81 |
| | ADMINISTRATIVE AND GENERAL | \$39,686.73 |
| TOTAL | | \$137,487.30 |
| Fund: 246 TANF REIMBURSEMENT GRANT | | |
| | BENEFITS | \$15,576.96 |
| | OTHER DISBURSEMENTS | \$56,628.59 |
| TOTAL | | \$72,205.55 |
| Fund: 449 CDGB GRANT DR2-09-077 | | |
| | OTHER DISBURSEMENTS | \$171,750.00 |
| TOTAL | | \$171,750.00 |
| Fund: 245 RAINY DAY FUND | | |
| | OTHER SERVICES AND CHARGES | \$51,617.29 |
| TOTAL | | \$51,617.29 |
| Fund: 800 TIF-#2 | | |
| | OTHER SERVICES AND CHARGES | \$1,859,087.19 |
| TOTAL | | \$1,859,087.19 |
| Fund: 228 LIGONIER FORFEITURE FUND | | |
| | OTHER DISBURSEMENTS | \$637.00 |
| TOTAL | | \$637.00 |
| Fund: 311 REDEV AUTH LEASE PAYMENT | | |
| | DEBT SERVICE-PRINCIPAL | \$271,500.00 |
| TOTAL | | \$271,500.00 |
| Fund: 300 GO BOND FUND | | |
| | OTHER SERVICES AND CHARGES | \$21,114.26 |
| | CAPITAL OUTLAY | \$328,849.07 |
| TOTAL | | \$349,963.33 |
| Fund: 307 DEBT SERVICE | | |
| | DEBT SERVICE-PRINCIPAL | \$233,162.50 |
| | PURCHASE OF INVESTMENTS | \$350,000.00 |
| TOTAL | | \$583,162.50 |
| Fund: 321 REDEV AUTH DEBT SERV RES | | |
| | PURCHASE OF INVESTMENTS | \$269,018.75 |
| TOTAL | | \$269,018.75 |
| Fund: 426 CUMULATIVE FIRE FUND | | |
| | EQUIPMENT AND CAPITAL IMPROVEMENTS | \$24,149.46 |
| | PURCHASE OF INVESTMENTS | \$1,023.43 |
| TOTAL | | \$25,172.89 |
| Fund: 242 CEDIT | | |
| | OTHER SERVICES AND CHARGES | \$103,756.28 |

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

ID: 57-3-452 PAGE: 3

COUNTY: NOBLE COUNTY
UNIT NAME: LIGONIER CIVIL CITY

| | | |
|--------------------------------|----------|-----------------------|
| TOTAL | | \$103,756.28 |
| Fund: 701 PAYROLL FUND | | |
| | BENEFITS | \$637,694.69 |
| | | \$686,684.51 |
| TOTAL | | \$1,324,379.20 |
| Fund: 505 INDIANA UNEMPLOYMENT | | |
| | BENEFITS | \$-704.44 |
| TOTAL | | \$-704.44 |
| TOTAL DISBURSEMENTS: | | \$6,075,086.19 |

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

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

| | | | |
|--------------|------------------------------------|--|---------------------|
| Fund: | 101 GENERAL FUND | | |
| Dept: | CLERK TREASURER | | |
| | BENEFITS | | \$21,626.57 |
| | SUPPLIES | | \$3,524.11 |
| | ADMINISTRATIVE AND GENERAL | | \$9,756.92 |
| | EQUIPMENT AND CAPITAL IMPROVEMENTS | | \$181.56 |
| TOTAL | | | \$35,089.16 |
| Dept: | MAYOR | | |
| | BENEFITS | | \$11,867.71 |
| | SUPPLIES | | \$693.97 |
| | ADMINISTRATIVE AND GENERAL | | \$2,078.35 |
| TOTAL | | | \$14,640.03 |
| Dept: | CITY COUNCIL/TOWN BOARD | | |
| | BENEFITS | | \$238,689.40 |
| | SUPPLIES | | \$2,508.52 |
| | OTHER SERVICES AND CHARGES | | \$202,406.67 |
| TOTAL | | | \$443,604.59 |
| Dept: | LAW DEPARTMENT | | |
| | BENEFITS | | \$8,500.00 |
| TOTAL | | | \$8,500.00 |
| Dept: | BUILDING INSPECTOR | | |
| | BENEFITS | | \$51,817.14 |
| | SUPPLIES | | \$1,602.30 |
| | ADMINISTRATIVE AND GENERAL | | \$1,346.98 |
| TOTAL | | | \$54,766.42 |
| Dept: | FIRE DEPARTMENT | | |
| | BENEFITS | | \$202,157.02 |
| | SUPPLIES | | \$12,595.86 |
| | OTHER SERVICES AND CHARGES | | \$25,860.98 |
| TOTAL | | | \$240,613.86 |
| Dept: | POLICE DEPARTMENT | | |
| | BENEFITS | | \$586,629.44 |
| | SUPPLIES | | \$65,962.50 |
| | OTHER SERVICES AND CHARGES | | \$105,233.87 |
| TOTAL | | | \$757,825.81 |
| Dept: | SOLID WASTE | | |
| | OTHER SERVICES AND CHARGES | | \$190,191.56 |
| TOTAL | | | \$190,191.56 |
| Dept: | CASA | | |
| | OTHER DISBURSEMENTS | | \$3,169.98 |
| TOTAL | | | \$3,169.98 |

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

ID: 57-3-452 PAGE: 2

COUNTY: NOBLE COUNTY

UNIT NAME: LIGONIER CIVIL CITY

BY OBJECT FOR GENERAL FUND

| | |
|----------------------------|--------------|
| PERSONAL SERVICES | \$0.00 |
| SUPPLIES | \$86,887.26 |
| OTHER SERVICES AND CHARGES | \$523,693.08 |
| CAPITAL OUTLAY | \$0.00 |
| OTHER DISBURSEMENTS | \$3,169.98 |
| TRANSFER OF FUNDS | \$0.00 |
| PURCHASE OF INVESTMENTS | \$0.00 |

TOTAL GENERAL FUND

\$1,748,401.41

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

REVENUES

| Fund Name | Expense Category | Account Title | Amount |
|------------------------------|--------------------------------|---|-----------------------|
| 605 WATER OPERATING | NO FUNCTION NEEDED | 605442000 MISC. SERVICE REVENUES WATER OPERATION - TAP FEES | \$864.03 |
| | NO FUNCTION NEEDED | 605441000 UTILITY COLLECTIONS WATER OPERATION - COLLECTIONS | \$654,948.86 |
| | NO FUNCTION NEEDED | 605446000 RECONNECT FEE WATER OPERATION - RECONNECT FEES | \$2,160.00 |
| | NO FUNCTION NEEDED | 605609000 INTEREST EARNED WATER OPERATION - CHECKING INTEREST | \$326.24 |
| | Expense Category Total: | | \$658,299.13 |
| | Fund Total: | | \$658,299.13 |
| 602 WATERWORKS SINK-BOND_INT | NO FUNCTION NEEDED | 602609000 INTEREST EARNED WATER SINKING BOND - CHECKING INTEREST | \$260.01 |
| | NO FUNCTION NEEDED | 602920000 TRANSFER PER BOND ORDINANCE WATER SINK BOND - BOND TRANSFER | \$310,510.88 |
| | Expense Category Total: | | \$310,770.89 |
| | Fund Total: | | \$310,770.89 |
| 603 WATER UTILITY DEPREC | NO FUNCTION NEEDED | 603950000 SALE OF INVESTMENTS WATER DEPRECIATION - INVESTMENT CASHED | \$10,302.00 |
| | Expense Category Total: | | \$10,302.00 |
| | Fund Total: | | \$10,302.00 |
| 606 SEWAGE OPERATIONAL | NO FUNCTION NEEDED | 606443000 MISC. SERVICE REVENUES WASTEWATER OPER/MAINT-SAMPLING FEES | \$3,484.75 |
| | NO FUNCTION NEEDED | 606441000 UTILITY COLLECTIONS WASTEWATER OP/MAINT-COLLECTIONS | \$899,516.41 |
| | NO FUNCTION NEEDED | 606442000 SEWER CONNECTION FEES WASTEWATER OP/MAINT-TAP FEES | \$1,271.12 |
| | NO FUNCTION NEEDED | 606609000 INTEREST EARNED WASTEWATER OPER/MAINT-INT CHECKING/CD | \$2,015.83 |
| | NO FUNCTION NEEDED | 606950000 SALE OF INVESTMENTS WASTEWATER/OP/SALE OF INVESTMENTS | \$1,758,776.41 |
| | Expense Category Total: | | \$2,665,064.52 |
| | Fund Total: | | \$2,665,064.52 |
| 607 SEWAGE BOND_INT.SINKING | NO FUNCTION NEEDED | 607110000 GENERAL PROPERTY TAXES SEWAGE SINK BOND_INT-TIF#1 DIST | \$806,679.38 |
| | NO FUNCTION NEEDED | 607610000 INTEREST EARNED SEWAGE SINK BOND_INT-INT INVESTMENTS | \$2,680.45 |

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

| Fund Name | Expense Category | Account Title | Amount |
|-----------------------------|--------------------------------|---|-----------------------|
| 607 SEWAGE BOND_INT.SINKING | NO FUNCTION NEEDED | 607609000 INTEREST EARNED SEWAGE SINK BONDJNT-CHECKING INT | \$453.07 |
| | Expense Category Total: | | \$809,812.90 |
| | Fund Total: | | \$809,812.90 |
| 608 SEWAGE DEPRECIATION | NO FUNCTION NEEDED | 608609000 INTEREST EARNED WWTP DEP-INTEREST | \$2,967.81 |
| | NO FUNCTION NEEDED | 608950000 SALE OF INVESTMENTS WWTP DEP-INV.CASHED | \$525,000.00 |
| | Expense Category Total: | | \$527,967.81 |
| | Fund Total: | | \$527,967.81 |
| 611 WATERWORKS DEBT RESERVE | NO FUNCTION NEEDED | 611950000 SALE OF INVESTMENTS WATERWORKS DEBT RESERVE-INV.CASHED | \$325,942.41 |
| | Expense Category Total: | | \$325,942.41 |
| | Fund Total: | | \$325,942.41 |
| Total REVENUES: | | | \$5,308,159.66 |

| EXPENDITURES | | | |
|---------------------|--------------------|--|--------------|
| 605 WATER OPERATING | NO FUNCTION NEEDED | 605001601000 SALARIES AND WAGES-EMPLOYEES WATER OP - EMPLOYEE WAGES | \$143,296.48 |
| | NO FUNCTION NEEDED | 605001603000 SALARIES AND WAGES-OFFICERS, DIRECTORS WATER OP - OFFICIALS SALARIES | \$27,778.69 |
| | NO FUNCTION NEEDED | 605001604000 EMPLOYEE PENSIONS AND BENEFITS WATER OP - EMPLOYEE BENEFITS | \$62,889.78 |
| | NO FUNCTION NEEDED | 605001340000 OFFICE SUPPLIES WATER OP - OFFICE EQUIP | \$1,700.59 |
| | NO FUNCTION NEEDED | 605001614000 SUPPLIES AND EXPENSE WATER OP - TELEPHONE | \$5,820.61 |
| | NO FUNCTION NEEDED | 605001361000 PLANT REPAIRS WATER OP - BLDG REPAIR/MAINT | \$242.97 |
| | NO FUNCTION NEEDED | 605001615000 PURCHASED POWER WATER OP - ELECTRIC | \$38,457.30 |
| | NO FUNCTION NEEDED | 605001616000 PURCHASED POWER WATER OP - HEAT | \$6,278.94 |
| | NO FUNCTION NEEDED | 605001618000 CHEMICALS WATER OP - CHEMICALS | \$8,909.34 |
| | NO FUNCTION NEEDED | 605001620000 MATERIALS AND SUPPLIES WATER OP - MATERIALS_SUPPLIES | \$17,347.26 |
| | NO FUNCTION NEEDED | 605001334000 METERS WATER OP - METERS | \$495.00 |

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

| Fund Name | Expense Category | Account Title | Amount |
|------------------------------|-------------------------|---|--------------|
| 605 WATER OPERATING | NO FUNCTION NEEDED | 605001632000 CONTRACTUAL SERVICES-ACCOUNTING WATER OP - CONTRACTUAL ACCT | \$9,390.00 |
| | NO FUNCTION NEEDED | 605001633000 CONTRACTUAL SERVICES-LEGAL WATER OP - CONTRACTUAL LEGAL | \$685.56 |
| | NO FUNCTION NEEDED | 605001635000 CONTRACTUAL SERVICES-TESTING WATER OP - CONTRACTUAL TESTING | \$5,890.00 |
| | NO FUNCTION NEEDED | 605001636000 CONTRACTUAL SERVICES-OTHER WATER OP - CONTRACTUAL OTHER | \$17,770.89 |
| | NO FUNCTION NEEDED | 605001650000 TRANSPORTATION EXPENSE WATER OP - TRANSPORTATION | \$5,950.66 |
| | NO FUNCTION NEEDED | 605001341000 TRANSPORTATION EXPENSE WATER OP - TRANS-NEW CONST/EQUIP | \$2,652.90 |
| | NO FUNCTION NEEDED | 605001657000 INSURANCE-GENERAL LIABILITY WATER OP - GEN LIABILITY INS | \$9,917.00 |
| | NO FUNCTION NEEDED | 605001658000 INSURANCE-WORKMANS COMP WATER OP - WORK COMP | \$4,218.00 |
| | NO FUNCTION NEEDED | 605001641000 RENTS WATER OP - RENT | \$417.56 |
| | NO FUNCTION NEEDED | 605447000 RENTAL OF EQUIPMENT WATER OPERATION - HYDRANT RENTAL | \$88,593.07 |
| | NO FUNCTION NEEDED | 605001642000 RENTAL OF EQUIPMENT WATER OP - EQUIPMENT RENTAL | \$593.32 |
| | NO FUNCTION NEEDED | 605001670000 BAD DEBT EXPENSE WATER OP - BAD DEBT EXPENSE | \$364.31 |
| | NO FUNCTION NEEDED | 605001238000 TAXES WATER OP - SALES TAX | \$32,196.90 |
| | NO FUNCTION NEEDED | 605001408000 TAXES WATER OP - UTILITY RECEIPTS TAX | \$9,243.00 |
| | NO FUNCTION NEEDED | 605990000 MISCELLANEOUS WATER OPERATION - MISC REVENUE | \$8,756.23 |
| | NO FUNCTION NEEDED | 605001675000 MISCELLANEOUS WATER OP - MISC EXPENSE | \$24,141.49 |
| | NO FUNCTION NEEDED | 605001676000 TRANSFERS PER BOND ORDINANCE WATER OP - BOND TRANSFERS | \$298,721.19 |
| | NO FUNCTION NEEDED | 605001382000 INTEREST PAID ON BONDS AND LOANS WATER OP - INTEREST ON DEBT | \$2.20 |
| | NO FUNCTION NEEDED | 605001381000 DEBT SERVICE OF PRINCIPAL WATER OP - PRINCIPAL ON DEBT | \$7,340.00 |
| | NO FUNCTION NEEDED | 605001347000 EQUIPMENT WATER OP - CAPITAL EQUIP | \$8,100.00 |
| | Expense Category Total: | | \$848,161.24 |
| | Fund Total: | | \$848,161.24 |
| 602 WATERWORKS SINK-BOND INT | NO FUNCTION NEEDED | 602001391000 MISCELLANEOUS WATER SINK B _I - MISC CHGS | \$900.00 |

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

| Fund Name | Expense Category | Account Title | Amount |
|------------------------------|--------------------------------|---|---------------------|
| 602 WATERWORKS SINK-BOND INT | NO FUNCTION NEEDED | 602001382000 INTEREST PAID ON BONDS AND LOANS WATER SINK B _J - INTEREST PMT | \$138,832.50 |
| | NO FUNCTION NEEDED | 602001381000 DEBT SERVICE OF PRINCIPAL WATER SINK B _J - PRINCIPAL PMT | \$170,000.00 |
| | Expense Category Total: | | \$309,732.50 |
| | Fund Total: | | \$309,732.50 |
| 603 WATER UTILITY DEPREC | NO FUNCTION NEEDED | 603001347000 TRANSFERS PER BOND ORDINANCE WATER UTILITY - DEPRECIATION - CD | \$11,789.69 |
| | Expense Category Total: | | \$11,789.69 |
| | Fund Total: | | \$11,789.69 |
| 604 WATER METER FUND | NO FUNCTION NEEDED | 604445000 METERS WATER METER - METER DEPOSITS | \$69.80 |
| | NO FUNCTION NEEDED | 604001395000 GUARANTEED DEPOSIT REFUNDS WATER METER - DEPOSIT REFUNDS | \$69.80 |
| | Expense Category Total: | | \$139.60 |
| | Fund Total: | | \$139.60 |
| 601 WATERWORKS CASH | NO FUNCTION NEEDED | 601920000 MISCELLANEOUS WATER CASH DRAWER | \$50.00 |
| | Expense Category Total: | | \$50.00 |
| | Fund Total: | | \$50.00 |
| 606 SEWAGE OPERATIONAL | NO FUNCTION NEEDED | 606001701000 SALARIES AND WAGES-EMPLOYEES WWTP OP - EMPLOYEE WAGES | \$143,564.32 |
| | NO FUNCTION NEEDED | 606001703000 SALARIES AND WAGES-OFFICERS, DIRECTORS WWTP OP - OFFICIALS WAGES | \$28,028.12 |
| | NO FUNCTION NEEDED | 606001704000 EMPLOYEE PENSIONS AND BENEFITS WWTP OP - EMP PENSION/BENEFITS | \$52,909.48 |
| | NO FUNCTION NEEDED | 606001390000 OFFICE SUPPLIES WWTP OP - OFFICE FURN/EQUIP | \$3,629.40 |
| | NO FUNCTION NEEDED | 606001354000 PLANT REPAIRS WWTP OP - STRUCTURE IMPROVEMENT | \$860.70 |
| | NO FUNCTION NEEDED | 606001711000 SLUDGE REMOVAL EXPENSE WWTP OP - SLUDGE REMOVAL | \$38,427.02 |
| | NO FUNCTION NEEDED | 606001715000 PURCHASED POWER WWTP OP - PURCHASED POWER | \$6,705.82 |
| | NO FUNCTION NEEDED | 606001716000 PURCHASED POWER WWTP OP - FUEL (HEAT) | \$21,155.68 |
| | NO FUNCTION NEEDED | 606001714000 PURCHASED POWER WWTP OP - UTILITIES | \$66,011.10 |

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

| Fund Name | Expense Category | Account Title | Amount |
|------------------------|--------------------|--|----------------|
| 606 SEWAGE OPERATIONAL | NO FUNCTION NEEDED | 606001718000 CHEMICALS WWTP OP - CHEMICALS | \$10,270.88 |
| | NO FUNCTION NEEDED | 606001720000 MATERIALS AND SUPPLIES WWTP OP - MATERIALS/SUPPLIES | \$23,504.41 |
| | NO FUNCTION NEEDED | 606001731000 CONTRACTUAL SERVICES-ENGINEERING WWTP OP - CONTRACTUAL ENGR | \$34,257.84 |
| | NO FUNCTION NEEDED | 606001733000 CONTRACTUAL SERVICES-LEGAL WWTP OP - CONTRACTUAL LEGAL | \$10,145.00 |
| | NO FUNCTION NEEDED | 606001734000 CONTRACTUAL SERVICES-MANAGEMENT FEES WWTP OP - CONTRACTUAL MGMT | \$204,550.72 |
| | NO FUNCTION NEEDED | 606001735000 CONTRACTUAL SERVICES-TESTING WWTP OP - CONTRACTUAL TESTING | \$14,118.49 |
| | NO FUNCTION NEEDED | 606001736000 CONTRACTUAL SERVICES-OTHER WWTP OP - CONTRACTUAL OTHER | \$796.27 |
| | NO FUNCTION NEEDED | 606001361000 CONTRACTUAL SERVICES-OTHER WWTP OP - COLLECT SEWER GRA | \$20,153.51 |
| | NO FUNCTION NEEDED | 606001750000 TRANSPORTATION EXPENSE WWTP OP - TRANSPORTATION EXP | \$351.23 |
| | NO FUNCTION NEEDED | 606001757000 INSURANCE-GENERAL LIABILITY WWTP OP - GEN LIABILITY INSURANCE | \$9,917.00 |
| | NO FUNCTION NEEDED | 606001758000 INSURANCE-WORKMANS COMP WWTP OP - WORK COMP | \$2,603.00 |
| | NO FUNCTION NEEDED | 606001741000 RENTAL OF BULDING/REAL PROPERTY WWTP OP - RENT BLDG/PROPERTY | \$230.36 |
| | NO FUNCTION NEEDED | 606001742000 RENTAL OF EQUIPMENT WWTP OP - EQUIPMENT RENTAL | \$1,724.29 |
| | NO FUNCTION NEEDED | 606001770000 BAD DEBT EXPENSE WWTP OP - BAD DEBT EXPENSE | \$574.02 |
| | NO FUNCTION NEEDED | 606990000 MISCELLANEOUS WASTEWATER OPER/MAINT-MISC REVENUE | \$75,101.11 |
| | NO FUNCTION NEEDED | 606001760000 MISCELLANEOUS WWTP OP - ADVERTISING | \$788.28 |
| | NO FUNCTION NEEDED | 606001775000 MISCELLANEOUS WWTP OP - MISC EXPENSE | \$108,927.58 |
| | NO FUNCTION NEEDED | 606001371000 EQUIPMENT WWTP OP - PUMPING EQUIP | \$37,669.25 |
| | NO FUNCTION NEEDED | 606001391000 EQUIPMENT WWTP OP - TRANS EQUIP | \$8,610.35 |
| | NO FUNCTION NEEDED | 606001394000 EQUIPMENT WWTP OP - TEST EQUIP | \$3,224.39 |
| | NO FUNCTION NEEDED | 606001454000 OTHER DISBURSEMENTS WWTP OP - INVESTMENT PURCHASE | \$2,000,000.00 |

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

Expense Category Total:

\$2,928,809.62

Fund Total:

\$2,928,809.62

| Fund Name | Expense Category | Account Title | Amount |
|------------------------------|--------------------|---|-----------------------|
| 607 SEWAGE BOND_INT.SINKING | NO FUNCTION NEEDED | 607001391000 MISCELLANEOUS WWTP SINK - MISC CHGS | \$1,200.00 |
| | NO FUNCTION NEEDED | 607001382000 INTEREST PAID ON BONDS AND LOANS WWTP SINK - BOND INTEREST PMT | \$318,573.12 |
| | NO FUNCTION NEEDED | 607001381000 DEBT SERVICE OF PRINCIPAL WWTP SINK - BOND PRINCIPAL PMT | \$436,000.00 |
| | NO FUNCTION NEEDED | 607001383000 DEBT SERVICE OF PRINCIPAL WWTP SINK - RDA PRINCIPAL PMT | \$55,172.50 |
| | NO FUNCTION NEEDED | 607001454000 OTHER DISBURSEMENTS WWTP SINK - DEBT SVC INVEST PURCH | \$2,680.45 |
| | | | \$813,626.07 |
| | | | \$813,626.07 |
| 608 SEWAGE DEPRECIATION | NO FUNCTION NEEDED | 608001382000 OTHER DISBURSEMENTS WWTP SINK - DEPRECIATION INVEST | \$300,000.00 |
| | | | \$300,000.00 |
| | | | \$300,000.00 |
| 610 SEWAGE SINKING DEBT SERV | NO FUNCTION NEEDED | 610001382000 OTHER DISBURSEMENTS WWTP DSR - INVESTMENTS | \$375,000.00 |
| | | | \$375,000.00 |
| | | | \$375,000.00 |
| 611 WATERWORKS DEBT RESERVE | NO FUNCTION NEEDED | 611001382000 OTHER DISBURSEMENTS WATER DSR - INVESTMENTS | \$650,000.00 |
| | | | \$650,000.00 |
| | | | \$650,000.00 |
| Total EXPENDITURES: | | | \$6,237,308.72 |

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

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> |
|-----------------------|-------------------------------------|---------------------------|-----------------------------|----------------------------------|----------------------|----------------------|-----------------------|
| 07/08/2010 | 202 LOCAL ROAD _ STREETS | CE - LRS - CD#4096107 | 202.2000 | | 08/06/2011 | 1.00 | \$30,000.00 |
| Total by Fund: | | | | | | | \$30,000.00 |
| 09/10/2010 | 800 TIF-#2 | CE 4096116 TIF#2 | 800.2004 | | 04/10/2011 | 0.75 | \$500,000.00 |
| Total by Fund: | | | | | | | \$500,000.00 |
| 07/30/2010 | 321 REDEV AUTH DEBT SERV RES | CD -Redv Auth CD#4096110 | 321.0101 | | 08/30/2011 | 1.00 | \$269,018.75 |
| Total by Fund: | | | | | | | \$269,018.75 |
| 04/06/2009 | 426 CUMULATIVE FIRE FUND | CE - CUM FIRE-CD#4095416 | 426.0200 | | 06/06/2011 | 1.49 | \$64,023.43 |
| Total by Fund: | | | | | | | \$64,023.43 |
| 03/10/2010 | 606 SEWAGE OPERATIONAL | Hunt-Sew Opr #07402943425 | 606.1002 | | 03/07/2011 | 1.00 | \$500,000.00 |
| 09/10/2010 | 606 SEWAGE OPERATIONAL | CE 4096118 SEW OPR | 606.3001 | | 04/10/2011 | 0.75 | \$500,000.00 |
| Total by Fund: | | | | | | | \$1,000,000.00 |
| 04/06/2009 | 607 SEWAGE BOND _ INT.SINKING | CE -SEW SNK B_#4095417 | 607.0200 | | 06/06/2011 | 1.49 | \$167,680.45 |
| Total by Fund: | | | | | | | \$167,680.45 |

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> |
|------------------------------------|-----------------------------------|--------------------------|-----------------------------|----------------------------------|----------------------|----------------------|-----------------------|
| 09/10/2010 | 608 SEWAGE DEPRECIATION | CE 4096115 SEW DEPR | 608.0200 | | 04/10/2011 | 0.75 | \$150,000.00 |
| Total by Fund: | | | | | | | \$150,000.00 |
| 08/25/2010 | 611 WATERWORKS DEBT RESERVE | LCB WatDebt #441-0002275 | 611.0202 | | 02/25/2011 | 0.50 | \$325,000.00 |
| Total by Fund: | | | | | | | \$325,000.00 |
| Total INVESTMENTS: | | | | | | | \$2,505,722.63 |
| Total Cash and Investments: | | | | | | | \$2,505,722.63 |

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 | |
| <hr/> | | |
| TOTAL PAID TO STATE GOVERNMENTS | | \$0.00 |
| <hr/> | | |
| 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 2010

PAGE: 1

| <u>CFDA Number</u> | <u>Federal Title</u> | <u>Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|
|------------------------|----------------------|---------------|---------------------|-------------------|-----------------|----------------------|

(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 2010

PAGE: 1

| <u>Grant Number</u> | <u>Project Name</u> | <u>State Agency</u> | <u>Award Amount</u> | <u>Fund Title</u> | <u>Receipts</u> | <u>Disbursements</u> |
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|
|-------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|----------------------|

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

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

