

FEDERAL IDENTIFICATION NUMBER:
35-6001089

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 2010

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

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: CHERYL BEGLEY

ADDRESS: P.O.BOX 7

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

TITLE: CLERK-TREAS.

DATE SIGNED: _____

CITY: LIBERTY

EMAIL ADDRESS: CHERYLBEGLEY@GMAIL.COM

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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
Section I						
FUND TYPE: GENERAL						
GENERAL	\$498,395.03	\$704,422.33	\$562,697.99	\$640,119.37	\$0.00	\$640,119.37
Total by Fund Type:	\$498,395.03	\$704,422.33	\$562,697.99	\$640,119.37	\$0.00	\$640,119.37
FUND TYPE: SPECIAL REVENUE						
CONTINUING ED	\$2,675.97	\$1,503.00	\$0.00	\$4,178.97	\$0.00	\$4,178.97
DNR GRANT	\$0.00	\$1,814.59	\$1,814.59	\$0.00	\$0.00	\$0.00
DONATIONS	\$491.86	\$1,900.00	\$861.85	\$1,530.01	\$0.00	\$1,530.01
LEVY EXCESS	\$0.00	\$1,549.36	\$0.00	\$1,549.36	\$0.00	\$1,549.36
LOCAL ROAD AND STREET	\$8,655.23	\$7,039.68	\$6,878.00	\$8,816.91	\$0.00	\$8,816.91
MOTOR VEHICLE HIGHWAY	\$168,408.23	\$226,147.10	\$162,201.36	\$232,353.97	\$0.00	\$232,353.97
RAINY DAY	\$60,158.73	\$9,397.18	\$0.00	\$69,555.91	\$0.00	\$69,555.91
RIVERBOAT	\$90,816.89	\$12,897.81	\$0.00	\$103,714.70	\$0.00	\$103,714.70
TWP FIRE	\$90,438.15	\$68,606.09	\$78,877.97	\$80,166.27	\$0.00	\$80,166.27
Total by Fund Type:	\$421,645.06	\$330,854.81	\$250,633.77	\$501,866.10	\$0.00	\$501,866.10
FUND TYPE: CAPITAL PROJECTS						
CO ECONOMIC DEVELOPMENT INCOME TAX	\$505,936.94	\$56,417.04	\$4,500.00	\$557,853.98	\$0.00	\$557,853.98
CUMULATIVE CAPITAL DEVELOPMENT	\$244,121.90	\$13,971.89	\$0.00	\$258,093.79	\$0.00	\$258,093.79
CUMULATIVE CAPL IMPRV	\$27,302.84	\$6,034.55	\$0.00	\$33,337.39	\$0.00	\$33,337.39
CIGARETTE TAX	\$119,138.89	\$9,882.10	\$0.00	\$129,020.99	\$0.00	\$129,020.99
Total by Fund Type:	\$896,500.57	\$86,305.58	\$4,500.00	\$978,306.15	\$0.00	\$978,306.15
FUND TYPE: AGENCY						
PAYROLL	\$2,856.71	\$551,057.99	\$552,137.76	\$1,776.94	\$0.00	\$1,776.94
Total by Fund Type:	\$2,856.71	\$551,057.99	\$552,137.76	\$1,776.94	\$0.00	\$1,776.94

(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 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
Section I						
Subtotal All Funds:	\$1,819,397.37	\$1,672,640.71	\$1,369,969.52	\$2,122,068.56	\$0.00	\$2,122,068.56
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,672,640.71	\$1,369,969.52			

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						
WASTEWATER UTIL-BOND AND INTEREST	\$329,416.21	\$308,388.20	\$368,292.75	\$269,511.66	\$0.00	\$269,511.66
WASTEWATER UTILITY-DEBT RESERVE	\$231,500.42	\$61,731.80	\$0.00	\$293,232.22	\$0.00	\$293,232.22
WASTEWATER UTILITY-DEPREC/IMPROVE	\$68,436.68	\$33,780.89	\$51,533.30	\$50,684.27	\$50,000.00	\$100,684.27
WASTEWATER UTILITY-OPERATING	\$100,524.46	\$774,247.88	\$784,431.64	\$90,340.70	\$0.00	\$90,340.70
WATER UTILITY-BOND AND INTEREST	\$78,630.09	\$99,158.21	\$91,951.11	\$85,837.19	\$0.00	\$85,837.19
WATER UTILITY-CUSTOMER DEPOSIT	\$12,351.31	\$14,213.68	\$11,149.10	\$15,415.89	\$90,000.00	\$105,415.89
WATER UTILITY-DEBT RESERVE	\$99,031.00	\$16.94	\$0.00	\$99,047.94	\$0.00	\$99,047.94
WATER UTILITY-DEPRECIATION/IMPROVE	\$245,877.47	\$42,613.09	\$33,665.75	\$254,824.81	\$100,000.00	\$354,824.81
WATER UTILITY-OPERATING	\$88,786.40	\$381,846.91	\$357,873.40	\$112,759.91	\$0.00	\$112,759.91
Total by Fund Type:	\$1,254,554.04	\$1,715,997.60	\$1,698,897.05	\$1,271,654.59	\$240,000.00	\$1,511,654.59

Subtotal All Funds:	\$1,254,554.04	\$1,715,997.60	\$1,698,897.05	\$1,271,654.59	\$240,000.00	\$1,511,654.59
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases			\$0.00			
Transfers In		\$535,313.98				
Transfers Out			\$535,313.98			
Net Receipts and Disbursements		\$1,180,683.62	\$1,163,583.07			

UNIT NAME: LIBERTY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$419,742.95
Total for: TAXES	\$419,742.95
FED. GRANTS-DISASTER GRANTS	\$1,215.32
ABC EXCISE TAX DISTRIBUTION	\$4,688.03
CIGARETTE TAX DISTR-GENERAL FUND	\$1,645.78
CIGARETTE TAX DISTR-GENERAL FUND	\$825.00
SPECIAL STATE DISTRIBUTION	\$7,584.42
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$50,351.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$39,091.60
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$739.20
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$87,000.00
CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$21,072.66
Total for: INTERGOVERNMENTAL	\$214,213.01
GARBAGE AND TRASH COLLECTION FEES	\$36,216.00
IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$17,913.00
Total for: CHARGES FOR SERVICES	\$54,129.00
ORDINANCE VIOLATIONS	\$1,782.85
Total for: FINES, FORFEITURES, AND FEES	\$1,782.85
INTEREST EARNED	\$10,907.26
OTHER CONTRIBUTIONS	\$0.00
MISCELLANEOUS REVENUE-OTHER	\$1,141.20
Total for: MISCELLANEOUS	\$12,048.46
INTERFUND LOAN PROCEEDS	\$0.00
INSURANCE REIMBURSEMENTS	\$620.00
REFUNDS-OTHER	\$1,886.06
REFUNDS-OTHER	\$0.00
Total for: OTHER FINANCING SOURCES	\$2,506.06
TOTAL RECEIPTS FOR GENERAL	\$704,422.33
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$88,880.17
Total for: TAXES	\$88,880.17
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$53,174.04
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$10,855.50
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,982.03
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,379.90
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$0.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$445.79
CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$55,223.04

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: LIBERTY CIVIL TOWN
COUNTY: UNION COUNTY

<u>Title</u>	<u>Amount</u>
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
WHEEL TAX INTERGOVERNMENTAL	\$1,878.24
Total for: INTERGOVERNMENTAL	\$135,938.54
MOWING WEEDS	\$353.00
SWEEPING STREETS	\$0.00
Total for: CHARGES FOR SERVICES	\$353.00
REFUNDS-OTHER	\$0.00
REFUNDS-OTHER	\$85.96
REIMBURSEMENTS-OTHER	\$889.43
Total for: OTHER FINANCING SOURCES	\$975.39
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$226,147.10
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$7,039.68
Total for: INTERGOVERNMENTAL	\$7,039.68
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$7,039.68
Fund: <u>DONATIONS</u>	
AGENCY FUND ADDITIONS	\$1,900.00
Total for: OTHER FINANCING SOURCES	\$1,900.00
TOTAL RECEIPTS FOR DONATIONS	\$1,900.00
Fund: <u>RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$12,897.81
Total for: INTERGOVERNMENTAL	\$12,897.81
TOTAL RECEIPTS FOR RIVERBOAT	\$12,897.81
Fund: <u>RAINY DAY</u>	
SPECIAL STATE DISTRIBUTION	\$9,397.18
Total for: INTERGOVERNMENTAL	\$9,397.18
TOTAL RECEIPTS FOR RAINY DAY	\$9,397.18
Fund: <u>LEVY EXCESS</u>	
AGENCY FUND ADDITIONS	\$1,549.36
Total for: OTHER FINANCING SOURCES	\$1,549.36
TOTAL RECEIPTS FOR LEVY EXCESS	\$1,549.36
Fund: <u>TWP FIRE</u>	
FIRE PROTECTION CONTRACTS	\$64,210.96

UNIT NAME: LIBERTY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>TWP FIRE</u>	
CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$3,400.00
Total for: CHARGES FOR SERVICES	\$67,610.96
INTEREST EARNED	\$129.13
Total for: MISCELLANEOUS	\$129.13
INSURANCE REIMBURSEMENTS	\$866.00
Total for: OTHER FINANCING SOURCES	\$866.00
TOTAL RECEIPTS FOR TWP FIRE	\$68,606.09
Fund: <u>CONTINUING ED</u>	
ACCIDENT REPORT COPIES	\$55.00
GUN PERMIT APPLICATIONS	\$920.00
Total for: CHARGES FOR SERVICES	\$975.00
ORDINANCE VIOLATIONS	\$528.00
Total for: FINES, FORFEITURES, AND FEES	\$528.00
AGENCY FUND ADDITIONS	\$0.00
Total for: OTHER FINANCING SOURCES	\$0.00
TOTAL RECEIPTS FOR CONTINUING ED	\$1,503.00
Fund: <u>DNR GRANT</u>	
FED. GRANTS-PUBLIC SAFETY	\$1,814.59
Total for: INTERGOVERNMENTAL	\$1,814.59
TOTAL RECEIPTS FOR DNR GRANT	\$1,814.59
Fund: <u>CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$6,034.55
Total for: INTERGOVERNMENTAL	\$6,034.55
TOTAL RECEIPTS FOR CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$6,034.55
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$11,459.39
Total for: TAXES	\$11,459.39
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,425.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,029.13
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$58.37
Total for: INTERGOVERNMENTAL	\$2,512.50
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$13,971.89
Fund: <u>CUMULATIVE FIRE</u>	

UNIT NAME: LIBERTY CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: UNION COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>CUMULATIVE FIRE</u>	
GENERAL PROPERTY TAXES	\$7,616.30
Total for: TAXES	\$7,616.30
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$948.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$684.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$38.80
Total for: INTERGOVERNMENTAL	\$1,670.80
CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$595.00
Total for: CHARGES FOR SERVICES	\$595.00
TOTAL RECEIPTS FOR CUMULATIVE FIRE	\$9,882.10
Fund: <u>CO ECONOMIC DEVELOPMENT INCOME TAX</u>	
CREDIT INTERGOVERNMENTAL	\$56,417.04
Total for: INTERGOVERNMENTAL	\$56,417.04
TOTAL RECEIPTS FOR CO ECONOMIC DEVELOPMENT INCOME TAX	\$56,417.04
Fund: <u>PAYROLL</u>	
AGENCY FUND ADDITIONS	\$377,902.66
AGENCY FUND ADDITIONS	\$50,779.93
AGENCY FUND ADDITIONS	\$63,571.28
AGENCY FUND ADDITIONS	\$14,867.95
AGENCY FUND ADDITIONS	\$16,752.99
AGENCY FUND ADDITIONS	\$7,338.08
AGENCY FUND ADDITIONS	\$3,789.15
AGENCY FUND ADDITIONS	\$13,662.24
AGENCY FUND ADDITIONS	\$179.31
AGENCY FUND ADDITIONS	\$2,214.40
Total for: OTHER FINANCING SOURCES	\$551,057.99
TOTAL RECEIPTS FOR PAYROLL	\$551,057.99
Total Receipts:	\$1,672,640.71

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

ID: 81-3-895 PAGE: 1

COUNTY: UNION COUNTY
 UNIT NAME: LIBERTY CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$101,872.10
	SUPPLIES		\$21,691.68
	OTHER SERVICES AND CHARGES		\$9,381.95
	CAPITAL OUTLAY		\$29,255.63
	TOTAL		\$162,201.36
Fund:	LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$6,878.00
	TOTAL		\$6,878.00
Fund:	DONATIONS		
	SUPPLIES		\$861.85
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	TRANSFER OF FUNDS		\$0.00
	TOTAL		\$861.85
Fund:	TWP FIRE		
	PERSONAL SERVICES		\$23,852.01
	SUPPLIES		\$13,767.71
	OTHER SERVICES AND CHARGES		\$6,502.08
	CAPITAL OUTLAY		\$34,756.17
	TOTAL		\$78,877.97
Fund:	CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$0.00
	TOTAL		\$0.00
Fund:	DNR GRANT		
	SUPPLIES		\$1,814.59
	TOTAL		\$1,814.59
Fund:	CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$0.00
Fund:	CO ECONOMIC DEVELOPMENT INCOME TAX		
	OTHER SERVICES AND CHARGES		\$4,500.00
	TOTAL		\$4,500.00
Fund:	PAYROLL		
	AGENCY FUND DEDUCTIONS		\$552,137.76
	TOTAL		\$552,137.76
TOTAL DISBURSEMENTS:			\$807,271.53

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

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

Fund:	GENERAL	
Dept:	ADMINISTRATION	
	PERSONAL SERVICES	\$64,776.05
	SUPPLIES	\$5,071.71
	OTHER SERVICES AND CHARGES	\$192,432.80
	CAPITAL OUTLAY	\$6,895.29
	OTHER DISBURSEMENTS	\$8,799.74
	TRANSFER OF FUNDS	\$0.00
TOTAL		\$277,975.59
Dept:	FIRE DEPARTMENT	
	PERSONAL SERVICES	\$15,077.46
	SUPPLIES	\$3,143.29
	OTHER SERVICES AND CHARGES	\$3,865.30
	CAPITAL OUTLAY	\$1,231.94
TOTAL		\$23,317.99
Dept:	POLICE DEPARTMENT	
	PERSONAL SERVICES	\$217,478.40
	SUPPLIES	\$18,254.97
	OTHER SERVICES AND CHARGES	\$9,058.75
	CAPITAL OUTLAY	\$16,612.29
TOTAL		\$261,404.41
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$297,331.91
	SUPPLIES	\$26,469.97
	OTHER SERVICES AND CHARGES	\$205,356.85
	CAPITAL OUTLAY	\$24,739.52
	OTHER DISBURSEMENTS	\$8,799.74
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
TOTAL GENERAL		\$562,697.99

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$322,630.85
	NO FUNCTION NEEDED	FIRE PROTECTION-PUBLIC HYDRENT	\$14,081.34
	NO FUNCTION NEEDED		\$9,397.16
	NO FUNCTION NEEDED	PENALTIES PEN.	\$2,307.87
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED	OTHER REVENUE TAP-IN/TUEN ON FEES	\$7,262.20
	NO FUNCTION NEEDED	OTHER REVENUE TAX	\$21,574.54
	NO FUNCTION NEEDED		\$3,392.95
	NO FUNCTION NEEDED		\$1,200.00
Expense Category Total:			\$381,846.91
Fund Total:			\$381,846.91
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED		\$8.21
	NO FUNCTION NEEDED		\$99,150.00
	NO FUNCTION NEEDED		\$0.00
Expense Category Total:			\$99,158.21
Fund Total:			\$99,158.21
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS REIMB FROM SRF WATER PROJECT	\$10,350.00
	NO FUNCTION NEEDED		\$32,263.09
	Expense Category Total:		
Fund Total:			\$42,613.09
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED		\$14,200.00
	NO FUNCTION NEEDED		\$13.68
Expense Category Total:			\$14,213.68
Fund Total:			\$14,213.68
WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$16.94
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		
Fund Total:			\$16.94
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$676,320.11

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

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$13,572.87
	NO FUNCTION NEEDED		\$23,799.17
	Expense Category Total:		\$713,692.15
	GENERAL CATEGORIES	METERED-OTHER BRWD	\$59,402.64
	Expense Category Total:		\$59,402.64
	NO FUNCTION NEEDED		\$1,153.09
	Expense Category Total:		\$1,153.09
	Fund Total:		\$774,247.88
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$308,388.20
	Expense Category Total:		\$308,388.20
	Fund Total:		\$308,388.20
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED		\$33,780.89
	Expense Category Total:		\$33,780.89
	Fund Total:		\$33,780.89
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$61,731.80
	Expense Category Total:		\$61,731.80
	Fund Total:		\$61,731.80
Total REVENUES:			\$1,715,997.60

EXPENDITURES

WATER UTILITY-OPERATING	GENERAL CATEGORIES		\$66,339.53
	GENERAL CATEGORIES		\$47,662.47
	GENERAL CATEGORIES		\$17,022.85
	GENERAL CATEGORIES		\$22,506.60
	GENERAL CATEGORIES		\$3,644.32
	GENERAL CATEGORIES		\$17,863.87
	GENERAL CATEGORIES		\$840.00
	GENERAL CATEGORIES		\$5,391.00
	GENERAL CATEGORIES		\$21,074.13
	GENERAL CATEGORIES	TAXES PROPERTY TAX RENTAL	\$545.00
	GENERAL CATEGORIES	TAXES URT	\$3,831.85
			\$19,738.69
	Expense Category Total:		\$226,460.31
	NO FUNCTION NEEDED		\$99,150.00

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

Fund Name	Expense Category	Account Title	Amount
WATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$32,263.09
	Expense Category Total:		\$131,413.09
	Fund Total:		\$357,873.40
WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED		\$0.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS BOND PAYMENT	\$91,951.11
	Expense Category Total:		\$91,951.11
	Fund Total:		\$91,951.11
WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED		\$33,665.75
	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		\$33,665.75
	Fund Total:		\$33,665.75
WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	GUARANTEED DEPOSIT REFUNDS 11710.07	\$0.00
	NO FUNCTION NEEDED		\$11,135.42
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS INT MOVED TO WATER OPER.	\$13.68
	Expense Category Total:		\$11,149.10
	Fund Total:		\$11,149.10
WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$0.00
WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES		\$148,270.29
	GENERAL CATEGORIES		\$88,348.31
	GENERAL CATEGORIES		\$17,385.81
	GENERAL CATEGORIES		\$49,661.40
	GENERAL CATEGORIES		\$899.70
	GENERAL CATEGORIES		\$18,187.77
	GENERAL CATEGORIES		\$46,469.82
	GENERAL CATEGORIES		\$1,812.65
	GENERAL CATEGORIES		\$9,495.00
	Expense Category Total:		\$380,530.75
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER TO DEPR.	\$33,780.89
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER TO RES	\$61,731.80
	Expense Category Total:		\$95,512.69
	GENERAL CATEGORIES	TRANSFERS PER BOND ORDINANCE SINK	\$308,388.20

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

Expense Category Total: \$308,388.20

Fund Total: \$784,431.64

Fund Name	Expense Category	Account Title	Amount
WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED		\$232,000.00
	NO FUNCTION NEEDED		\$136,292.75
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS STOP PAYMENT	\$0.00
	NO FUNCTION NEEDED		\$0.00
			\$368,292.75
			\$368,292.75
WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	WATER/SEWER LINE REPAIRS LINES _LIFT STATIONS	\$51,533.30
			\$51,533.30
			\$51,533.30
WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	OTHER DISBURSEMENTS STOP PAYMENT TO BNK	\$0.00
			\$0.00
			\$0.00
			\$0.00
Total EXPENDITURES:			\$1,698,897.05

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

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		DEPOSITORY BAL.	242092	\$1,119,397.37			\$1,428,632.94
		WATER OPER./DEPRECIATION	246118	\$88,786.40			\$367,653.16
		WATER BOND _INT SINK	XXX517	\$78,630.09			\$85,838.21
		WATER RESERVE	XXX516	\$99,031.00			\$99,049.63
		METER DEPOSIT	XXX9495	\$12,351.31			\$15,759.80
		SEWER OPER./DEPRECIATION	XXX8107	\$100,524.46			\$141,543.66
		SEWER RESERVE	XXX5301	\$231,500.42			\$293,232.22
		SEWER BOND _INT. SINK	XXX5300	\$329,416.21			\$269,511.66
		TREAS. BAL. CD	0073	\$500,000.00			\$500,000.00
		TREAS. BAL. CD	112	\$200,000.00			\$200,000.00

Total CASH: **\$3,401,221.28**

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	02/13/2011	1.00	\$0.00
01/01/2009	GENERAL	CERTIFICATE OF DEPOSIT	112	\$0.00	08/05/2011	1.50	\$0.00

Total by Fund: **\$0.00**

01/01/2009	WATER UTILITY-DEPRECIATION/IMPROVE	CERTIFICATE OF DEPOSIT	81	\$100,000.00	11/18/2011	1.00	\$100,000.00
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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	04/11/2011	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:							\$3,641,221.28

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:

ALL OTHER LOCAL

\$43,139.73

TOTAL PAID TO LOCAL GOVERNMENTS

\$43,139.73

TOTAL PAID TO LOCAL AND STATE GOVERNMENTS

\$43,139.73

(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 2010

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: 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 2010

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2010

COUNTY: 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 2010

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
	UNION COUNTY DEVELOPMENT CORP.	5 WEST HIGH LIBERTY, IN 47353	UNION COUNTY			DEVELOPMENT	\$4,000.00