

**2010**

**ANNUAL FINANCIAL REPORTS**

**LIBERTY TOWNSHIP**

**DELAWARE COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH  
DISBURSEMENTS, AND CHANGES IN FUND CASH  
BALANCES**

**ALL GOVERNMENTAL FUND TYPES**

LIBERTY TOWNSHIP  
DELAWARE COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

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	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memorandum Only)
<b>Cash Receipts:</b>						
Property and Other Local Taxes	\$1,077,490.80	\$6,147,156.59	\$401,344.15	\$0.00	\$0.00	\$7,625,991.54
Charges for Services	0.00	225,751.41	0.00	0.00	0.00	225,751.41
Licenses, Permits, and Fees	237,340.92	6,886.00	0.00	0.00	0.00	244,226.92
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	559,267.69	1,012,647.96	51,733.08	0.00	0.00	1,623,648.73
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	6,658.51	195.78	0.00	0.00	0.00	6,854.29
Miscellaneous	83,303.20	42,928.23	0.00	35,011.40	0.00	161,242.83
<b>Total Cash Receipts</b>	<u>1,964,061.12</u>	<u>7,435,565.97</u>	<u>453,077.23</u>	<u>35,011.40</u>	<u>0.00</u>	<u>9,887,715.72</u>
<b>Cash Disbursements:</b>						
<b>Current:</b>						
General Government	1,066,636.12	0.00	0.00	0.00	0.00	1,066,636.12
Public Safety	0.00	6,223,867.67	0.00	0.00	0.00	6,223,867.67
Public Works	0.00	1,047,436.87	0.00	0.00	0.00	1,047,436.87
Health	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation/Recreation	521,799.24	13,923.26	7,881.33	0.00	0.00	543,603.83
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	85,600.68	3,089.48	0.00	133,952.19	0.00	222,642.35
<b>Debt Service:</b>						
Redemption of Principal	50,000.00	0.00	255,000.00	0.00	0.00	305,000.00
Interest and Other Fiscal Charges	15,300.83	0.00	190,613.76	0.00	0.00	205,914.59
<b>Total Cash Disbursements</b>	<u>1,739,336.87</u>	<u>7,288,317.28</u>	<u>453,495.09</u>	<u>133,952.19</u>	<u>0.00</u>	<u>9,615,101.43</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>224,724.25</u>	<u>147,248.69</u>	<u>-417.86</u>	<u>-98,940.79</u>	<u>0.00</u>	<u>272,614.29</u>
<b>Other Financing Receipts/(Disbursements):</b>						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fixed Assets	0.00	355.00	0.00	7,001.00	0.00	7,356.00
Transfers-In	0.00	0.00	0.00	1,631,550.00	0.00	1,631,550.00
Transfers-Out	0.00	-1,631,550.00	0.00	0.00	0.00	-1,631,550.00
Advances-In	0.00	25,000.00	0.00	0.00	0.00	25,000.00
Advances-Out	-25,000.00	0.00	0.00	0.00	0.00	-25,000.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

LIBERTY TOWNSHIP  
DELAWARE COUNTY  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

	Governmental Fund Types					Totals
	General	Special Revenue	Debt Service	Capital Projects	Permanent	(Memorandum Only)
Total Other Financing Receipts/(Disbursements)	<u>-25,000.00</u>	<u>-1,606,195.00</u>	<u>0.00</u>	<u>1,638,551.00</u>	<u>0.00</u>	<u>7,356.00</u>
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	199,724.25	-1,458,946.31	\$-417.86	1,539,610.21	0.00	279,970.29
Fund Cash Balance, January 1	<u>894,173.92</u>	<u>3,262,339.48</u>	<u>24,935.89</u>	<u>334,694.09</u>	<u>0.00</u>	<u>4,516,143.38</u>
Fund Cash Balance, December 31	<u>1,093,898.17</u>	<u>1,803,393.17</u>	<u>24,518.03</u>	<u>1,874,304.30</u>	<u>0.00</u>	<u>4,796,113.67</u>
Reserve For Encumbrances, December 31	<u>0.00</u>	<u>4,825.00</u>	<u>0.00</u>	<u>51,035.50</u>	<u>0.00</u>	<u>55,860.50</u>

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**LIBERTY TOWNSHIP**

**DELAWARE COUNTY**

**COMBINING STATEMENT OF CASH RECEIPTS, CASH  
DISBURSEMENTS, AND CHANGES IN FUND CASH  
BALANCES**

**ALL GOVERNMENTAL FUND TYPES**

LIBERTY TOWNSHIP  
DELAWARE COUNTY

COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

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	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	SPECIAL LEVY-FIRE SERVICES	PERMISSIVE MOTOR VEH LICENSE	SPECIAL ASSESSMENT	FEMA GRANTS	HOMELAND SECURITY GANTS
<b>Cash Receipts:</b>								
Property and Other Local Taxes	\$0.00	\$0.00	\$908,424.07	\$5,238,732.52	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	0.00	0.00	0.00	225,751.41	0.00	0.00	0.00	0.00
Licenses, Permits, and Fees	0.00	0.00	1,906.00	4,980.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	31,779.92	143,363.85	124,890.26	664,421.75	45,102.18	0.00	0.00	3,090.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	28.74	132.94	0.00	0.00	34.10	0.00	0.00	0.00
Miscellaneous	0.00	0.00	14,468.36	28,459.87	0.00	0.00	0.00	0.00
<b>Total Cash Receipts</b>	<b>31,808.66</b>	<b>143,496.79</b>	<b>1,049,688.69</b>	<b>6,162,345.55</b>	<b>45,136.28</b>	<b>0.00</b>	<b>0.00</b>	<b>3,090.00</b>
<b>Cash Disbursements:</b>								
Current:								
General Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	6,223,867.67	0.00	0.00	0.00	0.00
Public Works	40,000.00	150,000.00	822,939.10	0.00	34,497.77	0.00	0.00	0.00
Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Conservation/Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,089.48
Debt Service:								
Redemption of Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>40,000.00</b>	<b>150,000.00</b>	<b>822,939.10</b>	<b>6,223,867.67</b>	<b>34,497.77</b>	<b>0.00</b>	<b>0.00</b>	<b>3,089.48</b>
<b>Total Receipts Over/(Under)Disbursements</b>	<b>-8,191.34</b>	<b>-6,503.21</b>	<b>226,749.59</b>	<b>-61,522.12</b>	<b>10,638.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.52</b>
<b>Other Financing Receipts/(Disbursements)</b>								
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fixed Assets	0.00	0.00	0.00	355.00	0.00	0.00	0.00	0.00
Transfers-In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers-Out	0.00	0.00	-231,000.00	-1,400,550.00	0.00	0.00	0.00	0.00
Advances-In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Advances-Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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LIBERTY TOWNSHIP  
DELAWARE COUNTY

COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
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	MOTOR VEHICLE LIC. TAX	GASOLINE TAX	ROAD AND BRIDGE	SPECIAL LEVY-FIRE SERVICES	PERMISSIVE MOTOR VEH LICENSE	SPECIAL ASSESSMENT	FEMA GRANTS	HOMELAND SECURITY GANTS
Total Other Financing Receipts/(Disbursements)	0.00	0.00	-231,000.00	-1,400,195.00	0.00	0.00	0.00	0.00
Other Financing Receipts/(Disbursements)								
Special Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	-8,191.34	-6,503.21	-4,250.41	-1,461,717.12	10,638.51	0.00	0.00	0.52
Fund Cash Balance, January 1	10,703.10	27,887.04	510,373.75	2,705,450.18	7,845.11	80.30	0.00	0.00
Fund Cash Balance, December 31	2,511.76	21,383.83	506,123.34	1,243,733.06	18,483.62	80.30	0.00	0.52
Reserve For Encumbrances, December 31	0.00	0.00	965.00	3,860.00	0.00	0.00	0.00	0.00

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DELAWARE COUNTY

COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
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	2010 SWIF GRANT	SPECIAL REVENUE TOTAL
<b>Cash Receipts:</b>		
Property and Other Local Taxes	\$0.00	\$6,147,156.59
Charges for Services	0.00	225,751.41
Licenses, Permits, and Fees	0.00	6,886.00
Fines and Forfeitures	0.00	0.00
Intergovernmental	0.00	1,012,647.96
Special Assessments	0.00	0.00
Earnings on Investments	0.00	195.78
Miscellaneous	0.00	42,928.23
<b>Total Cash Receipts</b>	<u>0.00</u>	<u>7,435,565.97</u>
<b>Cash Disbursements:</b>		
<b>Current:</b>		
General Government	0.00	0.00
Public Safety	0.00	6,223,867.67
Public Works	0.00	1,047,436.87
Health	0.00	0.00
Human Services	0.00	0.00
Conservation/Recreation	13,923.26	13,923.26
Other	0.00	0.00
Capital Outlay	0.00	3,089.48
<b>Debt Service:</b>		
Redemption of Principal	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00
<b>Total Cash Disbursements</b>	<u>13,923.26</u>	<u>7,288,317.28</u>
<b>Total Receipts Over/(Under) Disbursements</b>	<u>-13,923.26</u>	<u>147,248.69</u>
<b>Other Financing Receipts/(Disbursements)</b>		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Fixed Assets	0.00	355.00
Transfers-In	0.00	0.00
Transfers-Out	0.00	-1,631,550.00
Advances-In	25,000.00	25,000.00
Advances-Out	0.00	0.00
Other Financing Sources	0.00	0.00
Other Financing Uses	0.00	0.00

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LIBERTY TOWNSHIP  
DELAWARE COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
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	2010 SWIF GRANT	SPECIAL REVENUE TOTAL
Total Other Financing Receipts/(Disbursements)	25,000.00	-1,606,195.00
Other Financing Receipts/(Disbursements)		
Special Item	0.00	0.00
Extraordinary Item	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	11,076.74	-1,458,946.31
Fund Cash Balance, January 1	0.00	3,262,339.48
Fund Cash Balance, December 31	11,076.74	1,803,393.17
Reserve For Encumbrances, December 31	0.00	4,825.00

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LIBERTY TOWNSHIP  
 DELAWARE COUNTY  
 COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
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	GENERAL BOND (NOTE) RETIREMENT	DEBT SERVICE TOTAL
<b>Cash Receipts:</b>		
Property and Other Local Taxes	\$401,344.15	\$401,344.15
Charges for Services	0.00	0.00
Licenses, Permits, and Fees	0.00	0.00
Fines and Forfeitures	0.00	0.00
Intergovernmental	51,733.08	51,733.08
Special Assessments	0.00	0.00
Earnings on Investments	0.00	0.00
Miscellaneous	0.00	0.00
Total Cash Receipts	<u>453,077.23</u>	<u>453,077.23</u>
<b>Cash Disbursements:</b>		
Current:		
General Government	0.00	0.00
Public Safety	0.00	0.00
Public Works	0.00	0.00
Health	0.00	0.00
Human Services	0.00	0.00
Conservation/Recreation	7,881.33	7,881.33
Other	0.00	0.00
Capital Outlay	0.00	0.00
Debt Service:		
Redemption of Principal	255,000.00	255,000.00
Interest and Other Fiscal Charges	190,613.76	190,613.76
Total Cash Disbursements	<u>453,495.09</u>	<u>453,495.09</u>
Total Receipts Over/(Under)Disbursements	<u>-417.86</u>	<u>-417.86</u>
<b>Other Financing Receipts/(Disbursements)</b>		
Sale of Bonds	0.00	0.00
Sale of Notes	0.00	0.00
Other Debt Proceeds	0.00	0.00
Discount on Debt	0.00	0.00
Sale of Fixed Assets	0.00	0.00
Transfers-In	0.00	0.00
Transfers-Out	0.00	0.00
Advances-In	0.00	0.00
Advances-Out	0.00	0.00
Other Financing Sources	0.00	0.00
Other Financing Uses	0.00	0.00

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LIBERTY TOWNSHIP  
DELAWARE COUNTY  
COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
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	GENERAL BOND (NOTE) RETIREMENT	DEBT SERVICE TOTAL
Total Other Financing Receipts/(Disbursements)	0.00	0.00
Other Financing Receipts/(Disbursements)		
Special Item	0.00	0.00
Extraordinary Item	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	-417.86	-417.86
Fund Cash Balance, January 1	24,935.89	24,935.89
Fund Cash Balance, December 31	24,518.03	24,518.03
Reserve For Encumbrances, December 31	0.00	0.00

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LIBERTY TOWNSHIP  
DELAWARE COUNTY

COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
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	BOND PROCEEDS-R CENTER	PERMANENT IMPROVE- MENT	FIRE CAPITAL RESERVE	ROAD CAPITAL RESERVE	PARK CAPITAL RESERVE	CAPITAL PROJECTS TOTAL
<b>Cash Receipts:</b>						
Property and Other Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00	0.00
Licenses, Permits, and Fees	0.00	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00	0.00
Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	35,011.40	35,011.40
<b>Total Cash Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,011.40</b>	<b>35,011.40</b>
<b>Cash Disbursements:</b>						
<b>Current:</b>						
General Government	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety	0.00	0.00	0.00	0.00	0.00	0.00
Public Works	0.00	0.00	0.00	0.00	0.00	0.00
Health	0.00	0.00	0.00	0.00	0.00	0.00
Human Services	0.00	0.00	0.00	0.00	0.00	0.00
Conservation/Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	493.00	0.00	109,283.42	24,175.77	0.00	133,952.19
<b>Debt Service:</b>						
Redemption of Principal	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Other Fiscal Charges	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Cash Disbursements</b>	<b>493.00</b>	<b>0.00</b>	<b>109,283.42</b>	<b>24,175.77</b>	<b>0.00</b>	<b>133,952.19</b>
<b>Total Receipts Over/(Under)Disbursements</b>	<b>-493.00</b>	<b>0.00</b>	<b>-109,283.42</b>	<b>-24,175.77</b>	<b>35,011.40</b>	<b>-98,940.79</b>
<b>Other Financing Receipts/(Disbursements)</b>						
Sale of Bonds	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Notes	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
Discount on Debt	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Fixed Assets	0.00	0.00	74.00	6,927.00	0.00	7,001.00
Transfers-In	0.00	0.00	1,400,550.00	231,000.00	0.00	1,631,550.00
Transfers-Out	0.00	0.00	0.00	0.00	0.00	0.00
Advances-In	0.00	0.00	0.00	0.00	0.00	0.00
Advances-Out	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00

This is an unaudited financial statement.

LIBERTY TOWNSHIP  
DELAWARE COUNTY

COMBINING STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010

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Date: 12/31/2010

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	BOND PROCEEDS-R CENTER	PERMANENT IMPROVE- MENT	FIRE CAPITAL RESERVE	ROAD CAPITAL RESERVE	PARK CAPITAL RESERVE	CAPITAL PROJECTS TOTAL
Total Other Financing Receipts/(Disbursements)	0.00	0.00	1,400,624.00	237,927.00	0.00	1,638,551.00
Other Financing Receipts/(Disbursements)						
Special Item	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Item	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements And Other Financing Disbursements	-493.00	0.00	1,291,340.58	213,751.23	35,011.40	1,539,610.21
Fund Cash Balance, January 1	334,694.09	0.00	0.00	0.00	0.00	334,694.09
Fund Cash Balance, December 31	334,201.09	0.00	1,291,340.58	213,751.23	35,011.40	1,874,304.30
Reserve For Encumbrances, December 31	2,007.00	0.00	49,028.50	0.00	0.00	51,035.50

This is an unaudited financial statement.

**2010**

**ANNUAL FINANCIAL REPORTS**

**LIBERTY TOWNSHIP**

**DELAWARE COUNTY**

**COMP. OF BUDG. AND ACTUAL RCPTS**

**ALL BUDGETED FUNDS FOR FISCAL 2010 YEAR-TO-DATE**

**ALL GOVERNMENTAL FUND TYPES**

COMP. OF BUDG. AND ACTUAL RCPTS  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
1000-101-0000 General Property Tax - Real Estate	\$0.00	\$1,076,993.68	\$1,062,137.23	(14,856.45)
1000-102-0000 Tangible Personal Property Tax	0.00	0.00	15,353.57	15,353.57
1000-302-0000 Fees	0.00	100,000.00	84,818.80	(15,181.20)
1000-303-0000 Cable Franchise Fees	0.00	100,000.00	151,319.27	51,319.27
1000-399-0000 Other - Licenses, Permits and Fees	0.00	0.00	1,202.85	1,202.85
1000-511-0000 Federal Funds	0.00	0.00	0.00	0.00
1000-531-0000 Estate Tax	0.00	328,000.00	371,344.11	43,344.11
1000-532-0000 Local Government Distribution	0.00	29,733.54	40,628.38	10,894.84
1000-533-0000 Liquor Permit Fees	0.00	20,000.00	22,510.60	2,510.60
1000-534-0000 Cigarette License Fees	0.00	0.00	0.00	0.00
1000-535-0000 Property Tax Allocation	0.00	116,322.69	124,784.60	8,461.91
1000-701-0000 Interest	0.00	15,000.00	6,658.51	(8,341.49)
1000-802-0000 Rentals and Leases	0.00	37,000.00	23,697.13	(13,302.87)
1000-892-0000 Other - Miscellaneous Non-Operating	0.00	0.00	59,606.07	59,606.07
1000-951-0000 Sale of Fixed Assets	0.00	0.00	0.00	0.00
Summary Fund Totals:	0.00	1,823,049.91	1,964,061.12	141,011.21
Summary Fund 1000 Totals:	0.00	1,823,049.91	1,964,061.12	141,011.21
2000 Special Revenue				
2011-536-0000 Motor Vehicle License Tax - State Levied	0.00	40,000.00	31,779.92	(8,220.08)
2011-701-0000 Interest	0.00	0.00	28.74	28.74
Summary Fund Totals:	0.00	40,000.00	31,808.66	(8,191.34)
2021-537-0000 Gasoline Tax	0.00	130,000.00	143,363.85	13,363.85
2021-701-0000 Interest	0.00	0.00	132.94	132.94

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF BUDG. AND ACTUAL RCPTS  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Summary Fund Totals:	0.00	130,000.00	143,496.79	13,496.79
2031-101-0000 General Property Tax - Real Estate	0.00	898,713.39	893,707.01	(5,006.38)
2031-102-0000 Tangible Personal Property Tax	0.00	0.00	14,717.06	14,717.06
2031-302-0000 Fees	0.00	0.00	0.00	0.00
2031-399-0000 Other - Licenses, Permits and Fees	0.00	2,500.00	1,906.00	(594.00)
2031-511-0000 Federal Funds	0.00	0.00	0.00	0.00
2031-532-0000 Local Government Distribution	0.00	0.00	0.00	0.00
2031-535-0000 Property Tax Allocation	0.00	95,892.03	124,890.26	28,998.23
2031-538-0000 Local Public Works Commission	0.00	0.00	0.00	0.00
2031-892-0000 Other - Miscellaneous Non-Operating	0.00	0.00	14,468.36	14,468.36
2031-951-0000 Sale of Fixed Assets	0.00	0.00	0.00	0.00
Summary Fund Totals:	0.00	997,105.42	1,049,688.69	52,583.27
2191-101-0000 General Property Tax - Real Estate	0.00	5,191,543.10	5,136,375.47	(55,167.63)
2191-102-0000 Tangible Personal Property Tax	0.00	0.00	102,357.05	102,357.05
2191-202-0000 Contracts for Emergency Medical Services	0.00	200,000.00	225,751.41	25,751.41
2191-302-0000 Fees	0.00	5,000.00	0.00	(5,000.00)
2191-399-0000 Other - Licenses, Permits and Fees	0.00	0.00	4,980.00	4,980.00
2191-511-0000 Federal Funds	0.00	0.00	0.00	0.00
2191-532-0000 Local Government Distribution	0.00	0.00	0.00	0.00
2191-535-0000 Property Tax Allocation	0.00	559,909.46	661,421.75	101,512.29
2191-599-0000 Other - Other Intergovernmental	0.00	0.00	3,000.00	3,000.00
2191-891-0000 Other - Miscellaneous Operating	0.00	0.00	0.00	0.00
2191-892-0000 Other - Miscellaneous Non-Operating	0.00	45,000.00	28,459.87	(16,540.13)
2191-951-0000 Sale of Fixed Assets	0.00	0.00	355.00	355.00
Summary Fund Totals:	0.00	6,001,452.56	6,162,700.55	161,247.99
2231-592-0000 Motor Vehicle License Tax - County Levied	0.00	30,000.00	45,102.18	15,102.18

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF BUDG. AND ACTUAL RCPTS  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
2231-701-0000 Interest	0.00	0.00	34.10	34.10
Summary Fund Totals:	0.00	30,000.00	45,136.28	15,136.28
2901-511-0000 Federal Funds	0.00	0.00	0.00	0.00
Summary Fund Totals:	0.00	0.00	0.00	0.00
2902-511-0000 Federal Funds	0.00	678,592.00	3,090.00	(675,502.00)
Summary Fund Totals:	0.00	678,592.00	3,090.00	(675,502.00)
2903-539-0000 Other - State Receipts	0.00	108,991.80	0.00	(108,991.80)
Summary Fund Totals:	0.00	108,991.80	0.00	(108,991.80)
Summary Fund 2000 Totals:	0.00	7,986,141.78	7,435,920.97	(550,220.81)
3000 Debt Service				
3101-101-0000 General Property Tax - Real Estate	0.00	411,215.64	401,063.90	(10,151.74)
3101-102-0000 Tangible Personal Property Tax	0.00	0.00	280.25	280.25
3101-535-0000 Property Tax Allocation	0.00	44,414.07	51,733.08	7,319.01
Summary Fund Totals:	0.00	455,629.71	453,077.23	(2,552.48)
Summary Fund 3000 Totals:	0.00	455,629.71	453,077.23	(2,552.48)
4000 Capital Projects				

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF BUDG. AND ACTUAL RCPTS  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
4901-931-0000 Transfers - In	0.00	1,400,550.00	1,400,550.00	0.00
4901-951-0000 Sale of Fixed Assets	0.00	355.00	74.00	(281.00)
Summary Fund Totals:	0.00	1,400,905.00	1,400,624.00	(281.00)
4902-931-0000 Transfers - In	0.00	231,000.00	231,000.00	0.00
4902-951-0000 Sale of Fixed Assets	0.00	8,000.00	6,927.00	(1,073.00)
Summary Fund Totals:	0.00	239,000.00	237,927.00	(1,073.00)
4903-802-0000 Rentals and Leases	0.00	0.00	35,011.40	35,011.40
Summary Fund Totals:	0.00	0.00	35,011.40	35,011.40
Summary Fund 4000 Totals:	0.00	1,639,905.00	1,673,562.40	33,657.40
9000 Agency				
9751-701-0000 Interest	0.00	0.00	5.69	5.69
Summary Fund Totals:	0.00	0.00	5.69	5.69
9752-701-0000 Interest	0.00	0.00	0.81	0.81
Summary Fund Totals:	0.00	0.00	0.81	0.81
Summary Fund 9000 Totals:	0.00	0.00	6.50	6.50

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF BUDG. AND ACTUAL RCPTS  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
Report Totals:	\$0.00	\$11,904,726.40	\$11,526,628.22	(378,098.18)

Report excludes amounts for advances.  
This is an unaudited financial statement.

**2010**

**ANNUAL FINANCIAL REPORTS**

**LIBERTY TOWNSHIP**

**DELAWARE COUNTY**

**COMP. OF DISB./ENCUMBRANCES**

**ALL BUDGETED FUNDS FOR FISCAL 2010 YEAR-TO-DATE**

**ALL GOVERNMENTAL FUND TYPES**

COMP. OF DEBTS ENCUMBRANCES  
 With Expenditure Authority  
 All Budgeted Funds For Fiscal 2010 Year-to-Date  
 LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
1000 General								
General								
1000-110-111-0000	\$0.00	\$0.00	\$61,704.00	\$61,704.00	\$60,744.00	\$0.00	\$60,744.00	\$960.00
Salaries - Trustees								
1000-110-121-0000	0.00	0.00	28,176.00	28,176.00	27,786.00	0.00	27,786.00	390.00
Salary - Township Fiscal Officer								
1000-110-122-0000	0.00	0.00	40,395.22	40,395.22	40,395.22	0.00	40,395.22	0.00
Salaries - Township Fiscal Officer's Staff								
1000-110-131-0000	0.00	0.00	110,386.48	110,386.48	101,174.71	0.00	101,174.71	9,211.77
Salary - Administrator								
1000-110-132-0000	0.00	0.00	57,218.30	57,218.30	57,218.30	0.00	57,218.30	0.00
Salaries - Administrator's Staff								
1000-110-211-0000	0.00	1,435.63	65,000.00	66,435.63	58,433.85	0.00	58,433.85	8,001.78
Ohio Public Employees Retirement System								
1000-110-213-0000	0.00	206.11	4,500.00	4,706.11	4,185.86	0.00	4,185.86	520.25
Medicare								
1000-110-219-0000	0.00	9,270.62	0.00	9,270.62	0.00	0.00	0.00	9,270.62
Other - Employer's Retirement Contributions								
1000-110-221-0000	0.00	0.00	100,000.00	100,000.00	90,400.54	0.00	90,400.54	9,599.46
Medical/Hospitalization								
1000-110-229-0000	0.00	0.00	60,400.00	60,400.00	8,845.88	0.00	8,845.88	51,554.12
Other - Insurance Benefits								
1000-110-230-0000	0.00	0.00	8,026.41	8,026.41	7,892.65	0.00	7,892.65	133.76
Workers' Compensation								
1000-110-240-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Compensation								
1000-110-250-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Reimbursements								
1000-110-311-0000	0.00	0.00	336,000.00	336,000.00	168,362.66	0.00	168,362.66	167,637.34
Accounting and Legal Fees								
1000-110-312-0000	0.00	0.00	10,000.00	10,000.00	8,850.00	0.00	8,850.00	1,150.00
Auditing Services								

Report excludes amounts for advances.  
 This is an unaudited financial statement.

COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
1000-110-313-0000	0.00	0.00	3,900.00	3,900.00	1,069.54	0.00	1,069.54	2,830.46
Uniform Accounting Network Fees								
1000-110-314-0000	0.00	0.00	38,657.33	38,657.33	38,657.33	0.00	38,657.33	0.00
Tax Collection Fees								
1000-110-315-0000	0.00	0.00	4,566.40	4,566.40	4,566.40	0.00	4,566.40	0.00
Election Expenses								
1000-110-317-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning Consultants								
1000-110-318-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Training Services								
1000-110-319-0000	0.00	225.38	12,172.25	12,397.63	12,157.25	0.00	12,157.25	240.38
Other - Professional and Technical Services								
1000-110-320-0000	0.00	0.00	6,527.75	6,527.75	3,845.31	0.00	3,845.31	2,682.44
Property Services								
1000-110-330-0000	0.00	0.00	4,000.00	4,000.00	2,387.77	0.00	2,387.77	1,612.23
Travel and Meeting Expense								
1000-110-340-0000	0.00	0.00	2,000.00	2,000.00	1,941.00	0.00	1,941.00	59.00
Communications, Printing and Advertising								
1000-110-350-0000	0.00	0.00	1,000.00	1,000.00	537.17	0.00	537.17	462.83
Utilities								
1000-110-360-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracted Services								
1000-110-370-0000	0.00	0.00	40,300.00	40,300.00	21,535.92	0.00	21,535.92	18,764.08
Payment to Another Political Subdivision								
1000-110-380-0000	0.00	3,832.26	10,000.00	13,832.26	9,845.00	0.00	9,845.00	3,987.26
Insurance and Bonding								
1000-110-400-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supplies and Materials								
1000-110-500-0000	0.00	0.00	2,500.00	2,500.00	2,470.00	0.00	2,470.00	30.00
Other								
1000-120-319-0000	0.00	0.00	6,000.00	6,000.00	5,711.64	0.00	5,711.64	288.36
Other - Professional and Technical Services								

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
1000-120-320-0000	0.00	0.00	46,209.60	46,209.60	45,378.86	0.00	45,378.86	830.74
Property Services								
1000-120-340-0000	0.00	0.00	6,750.00	6,750.00	3,864.88	0.00	3,864.88	2,885.12
Communications, Printing and Advertising								
1000-120-360-0000	0.00	0.00	1,000.00	1,000.00	380.00	0.00	380.00	620.00
Contracted Services								
1000-120-380-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance and Bonding								
1000-120-400-0000	0.00	241.88	15,000.00	15,241.88	13,260.87	0.00	13,260.87	1,981.01
Supplies and Materials								
1000-120-500-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other								
1000-130-150-0000	0.00	0.00	17,500.00	17,500.00	14,512.50	0.00	14,512.50	2,987.50
Compensation of Board and Commission Members								
1000-130-190-0000	0.00	0.00	160,000.00	160,000.00	153,293.18	0.00	153,293.18	6,706.82
Other - Salaries								
1000-130-211-0000	0.00	5,076.45	40,850.00	45,926.45	39,891.18	0.00	39,891.18	6,035.27
Ohio Public Employees Retirement System								
1000-130-213-0000	0.00	612.34	2,574.00	3,186.34	2,416.29	0.00	2,416.29	770.05
Medicare								
1000-130-219-0000	0.00	3,249.66	0.00	3,249.66	0.00	0.00	0.00	3,249.66
Other - Employer's Retirement Contributions								
1000-130-221-0000	0.00	1,191.20	29,745.22	30,936.42	26,047.98	0.00	26,047.98	4,888.44
Medical/Hospitalization								
1000-130-229-0000	0.00	0.00	3,554.78	3,554.78	3,293.88	0.00	3,293.88	260.90
Other - Insurance Benefits								
1000-130-230-0000	0.00	0.00	4,747.30	4,747.30	4,668.19	0.00	4,668.19	79.11
Workers' Compensation								
1000-130-250-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Reimbursements								
1000-130-311-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounting and Legal Fees								

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
1000-130-317-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning Consultants								
1000-130-318-0000	0.00	0.00	100.00	100.00	20.00	0.00	20.00	80.00
Training Services								
1000-130-319-0000	0.00	0.00	500.00	500.00	248.00	0.00	248.00	252.00
Other - Professional and Technical Services								
1000-130-320-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Services								
1000-130-340-0000	0.00	0.00	6,500.00	6,500.00	4,501.95	0.00	4,501.95	1,998.05
Communications, Printing and Advertising								
1000-130-350-0000	0.00	0.00	1,000.00	1,000.00	287.67	0.00	287.67	712.33
Utilities								
1000-130-360-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracted Services								
1000-130-380-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance and Bonding								
1000-130-400-0000	0.00	0.00	1,300.00	1,300.00	1,171.69	0.00	1,171.69	128.31
Supplies and Materials								
1000-130-510-0000	0.00	0.00	14,385.00	14,385.00	14,385.00	0.00	14,385.00	0.00
Dues and Fees								
1000-130-740-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Machinery, Equipment and Furniture								
1000-610-190-0000	0.00	0.00	300,000.00	300,000.00	290,552.75	0.00	290,552.75	9,447.25
Other - Salaries								
1000-610-211-0000	0.00	0.00	62,000.00	62,000.00	58,588.78	0.00	58,588.78	3,411.22
Ohio Public Employees Retirement System								
1000-610-213-0000	0.00	79.40	4,419.50	4,498.90	4,419.50	0.00	4,419.50	79.40
Medicare								
1000-610-219-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - Employer's Retirement Contributions								
1000-610-221-0000	0.00	7,802.46	63,934.83	71,737.29	46,774.50	0.00	46,774.50	24,962.79
Medical/Hospitalization								

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
1000-610-229-0000	0.00	0.00	6,315.17	6,315.17	5,447.19	0.00	5,447.19	867.98
Other - Insurance Benefits								
1000-610-230-0000	0.00	0.00	7,875.17	7,875.17	7,743.93	0.00	7,743.93	131.24
Workers' Compensation								
1000-610-240-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Compensation								
1000-610-250-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Reimbursements								
1000-610-311-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounting and Legal Fees								
1000-610-316-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Engineering Services								
1000-610-317-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning Consultants								
1000-610-318-0000	0.00	0.00	1,380.50	1,380.50	500.00	0.00	500.00	880.50
Training Services								
1000-610-319-0000	0.00	133.25	600.00	733.25	189.00	0.00	189.00	544.25
Other - Professional and Technical Services								
1000-610-320-0000	0.00	8,576.74	46,500.00	55,076.74	43,261.15	0.00	43,261.15	11,815.59
Property Services								
1000-610-330-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Travel and Meeting Expense								
1000-610-340-0000	0.00	0.00	500.00	500.00	8.69	0.00	8.69	491.31
Communications, Printing and Advertising								
1000-610-350-0000	0.00	0.00	26,500.00	26,500.00	22,642.98	0.00	22,642.98	3,857.02
Utilities								
1000-610-360-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracted Services								
1000-610-370-0000	0.00	0.00	75.00	75.00	62.40	0.00	62.40	12.60
Payment to Another Political Subdivision								
1000-610-380-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insurance and Bonding								

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
1000-610-390-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - Purchased Services								
1000-610-400-0000	0.00	3,433.63	41,250.00	44,683.63	41,232.87	0.00	41,232.87	3,450.76
Supplies and Materials								
1000-610-510-0000	0.00	0.00	1,000.00	1,000.00	375.50	0.00	375.50	624.50
Dues and Fees								
1000-610-590-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Expenses								
1000-610-730-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvement of Sites								
1000-610-740-0000	0.00	0.00	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00
Machinery, Equipment and Furniture								
1000-760-700-0000	0.00	0.00	100,000.00	100,000.00	85,600.68	0.00	85,600.68	14,399.32
Capital Outlay								
1000-810-810-0000	0.00	0.00	50,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00
Principal Payments - Bonds								
1000-830-830-0000	0.00	0.00	16,000.00	16,000.00	15,300.83	0.00	15,300.83	699.17
Interest Payments								
1000-910-910-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers - Out								
1000-930-930-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contingencies								
Summary Fund Totals:	0.00	45,367.01	2,098,996.21	2,144,363.22	1,739,336.87	0.00	1,739,336.87	405,026.35
Summary Fund 1000 Totals:	0.00	45,367.01	2,098,996.21	2,144,363.22	1,739,336.87	0.00	1,739,336.87	405,026.35
2000 Special Revenue								
Motor Vehicle License Tax								
2011-330-360-0000	0.00	0.00	46,000.00	46,000.00	40,000.00	0.00	40,000.00	6,000.00
Contracted Services								

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COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
Summary Fund Totals:	0.00	0.00	46,000.00	46,000.00	40,000.00	0.00	40,000.00	6,000.00
Gasoline Tax								
2031-330-360-0000	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00	150,000.00	0.00
Contracted Services								
Summary Fund Totals:	0.00	0.00	150,000.00	150,000.00	150,000.00	0.00	150,000.00	0.00
Road and Bridge								
2031-330-190-0000	0.00	0.00	405,000.00	405,000.00	365,998.23	0.00	365,998.23	39,001.77
Other - Salaries								
2031-330-211-0000	0.00	5,035.86	97,200.00	102,235.86	82,316.19	0.00	82,316.19	19,919.67
Ohio Public Employees Retirement System								
2031-330-213-0000	0.00	423.12	5,900.00	6,323.12	5,310.32	0.00	5,310.32	1,012.80
Medicare								
2031-330-219-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - Employer's Retirement Contributions								
2031-330-221-0000	0.00	194.47	86,676.71	86,871.18	81,876.48	0.00	81,876.48	4,994.70
Medical/Hospitalization								
2031-330-229-0000	0.00	0.00	11,774.09	11,774.09	10,863.44	0.00	10,863.44	910.65
Other - Insurance Benefits								
2031-330-230-0000	0.00	0.00	9,668.75	9,668.75	9,507.62	0.00	9,507.62	161.13
Workers' Compensation								
2031-330-311-0000	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
Accounting and Legal Fees								
2031-330-314-0000	0.00	0.00	14,247.16	14,247.16	14,247.16	0.00	14,247.16	0.00
Tax Collection Fees								
2031-330-316-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Engineering Services								
2031-330-318-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Training Services								

Report excludes amounts for advances.  
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COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
2031-330-319-0000	0.00	59.69	2,300.00	2,359.69	1,949.58	0.00	1,949.58	410.11
Other - Professional and Technical Services								
2031-330-320-0000	0.00	4,470.37	52,000.00	56,470.37	49,609.45	0.00	49,609.45	6,860.92
Property Services								
2031-330-330-0000	0.00	0.00	1,500.00	1,500.00	392.00	965.00	1,357.00	143.00
Travel and Meeting Expense								
2031-330-340-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Communications, Printing and Advertising								
2031-330-350-0000	0.00	1,986.77	6,500.00	8,486.77	3,217.45	0.00	3,217.45	5,269.32
Utilities								
2031-330-360-0000	0.00	0.00	5,500.00	5,500.00	5,150.00	0.00	5,150.00	350.00
Contracted Services								
2031-330-370-0000	0.00	0.00	20,000.00	20,000.00	19,426.61	0.00	19,426.61	573.39
Payment to Another Political Subdivision								
2031-330-380-0000	0.00	7,831.14	20,000.00	27,831.14	19,580.00	0.00	19,580.00	8,251.14
Insurance and Bonding								
2031-330-400-0000	0.00	134.51	151,150.00	151,284.51	151,129.57	0.00	151,129.57	154.94
Supplies and Materials								
2031-330-500-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other								
2031-330-700-0000	0.00	0.00	3,000.00	3,000.00	2,365.00	0.00	2,365.00	635.00
Capital Outlay								
2031-760-700-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay								
2031-910-910-0000	0.00	0.00	231,000.00	231,000.00	231,000.00	0.00	231,000.00	0.00
Transfers - Out								
Summary Fund Totals:	0.00	20,135.93	1,125,416.71	1,145,552.64	1,053,939.10	965.00	1,054,904.10	90,648.54
Special Levy-Fire Services								
2191-220-190-0000	0.00	0.00	3,745,000.00	3,745,000.00	3,486,461.37	0.00	3,486,461.37	258,538.63
Other - Salaries								

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COMP. OF DEBTS & ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
2191-220-211-0000	0.00	2,265.76	11,700.00	13,965.76	7,512.79	0.00	7,512.79	6,452.97
Ohio Public Employees Retirement System								
2191-220-212-0000	0.00	4,112.00	5,753.60	9,865.60	5,753.60	0.00	5,753.60	4,112.00
Social Security								
2191-220-213-0000	0.00	0.00	50,486.40	50,486.40	50,485.42	0.00	50,485.42	0.98
Medicare								
2191-220-215-0000	0.00	32,019.98	1,160,000.00	1,192,019.98	1,142,083.88	0.00	1,142,083.88	49,936.10
Ohio Police and Fire Pension Fund								
2191-220-219-0000	0.00	7,491.32	0.00	7,491.32	0.00	0.00	0.00	7,491.32
Other - Employer's Retirement Contributions								
2191-220-221-0000	0.00	33,785.07	740,116.39	773,901.46	727,586.69	0.00	727,586.69	46,314.77
Medical/Hospitalization								
2191-220-229-0000	0.00	0.00	93,688.46	93,688.46	90,435.20	0.00	90,435.20	3,253.26
Other - Insurance Benefits								
2191-220-230-0000	0.00	0.00	94,375.50	94,375.50	94,277.74	0.00	94,277.74	97.76
Workers' Compensation								
2191-220-240-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployment Compensation								
2191-220-250-0000	0.00	0.00	17,055.15	17,055.15	17,020.32	0.00	17,020.32	34.83
Employee Reimbursements								
2191-220-311-0000	0.00	0.00	92,400.00	92,400.00	90,904.01	0.00	90,904.01	1,495.99
Accounting and Legal Fees								
2191-220-314-0000	0.00	0.00	96,616.69	96,616.69	96,616.69	0.00	96,616.69	0.00
Tax Collection Fees								
2191-220-316-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Engineering Services								
2191-220-318-0000	0.00	0.00	29,300.00	29,300.00	25,362.09	3,860.00	29,222.09	77.91
Training Services								
2191-220-319-0000	0.00	49.09	27,500.00	27,549.09	26,045.05	0.00	26,045.05	1,504.04
Other - Professional and Technical Services								
2191-220-320-0000	0.00	818.05	132,000.00	132,818.05	129,679.10	0.00	129,679.10	3,138.95
Property Services								

Report excludes amounts for advances.  
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COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
2191-220-330-0000	0.00	0.00	3,000.00	3,000.00	2,932.78	0.00	2,932.78	67.22
Travel and Meeting Expense								
2191-220-340-0000	0.00	0.00	6,250.00	6,250.00	3,822.87	0.00	3,822.87	2,427.13
Communications, Printing and Advertising								
2191-220-350-0000	0.00	70.61	94,000.00	94,070.61	93,806.89	0.00	93,806.89	263.72
Utilities								
2191-220-360-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contracted Services								
2191-220-370-0000	0.00	0.00	11,050.00	11,050.00	11,012.07	0.00	11,012.07	37.93
Payment to Another Political Subdivision								
2191-220-380-0000	0.00	4,998.60	12,450.00	17,448.60	12,450.00	0.00	12,450.00	4,998.60
Insurance and Bonding								
2191-220-400-0000	0.00	2,267.45	91,100.00	93,367.45	87,899.38	0.00	87,899.38	5,468.07
Supplies and Materials								
2191-220-500-0000	0.00	0.00	10,250.00	10,250.00	10,140.18	0.00	10,140.18	109.82
Other								
2191-220-700-0000	0.00	0.00	11,600.00	11,600.00	11,579.55	0.00	11,579.55	20.45
Capital Outlay								
2191-760-700-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay								
2191-910-910-0000	0.00	0.00	1,400,550.00	1,400,550.00	1,400,550.00	0.00	1,400,550.00	0.00
Transfers - Out								
2191-990-990-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other - Other Financing Uses								
Summary Fund Totals:	0.00	87,877.93	7,936,242.19	8,024,120.12	7,624,417.67	3,860.00	7,628,277.67	395,842.45
Permissive Motor Vehicle License Tax								
2231-330-360-0000	0.00	0.00	35,000.00	35,000.00	34,497.77	0.00	34,497.77	502.23
Contracted Services								
Summary Fund Totals:	0.00	0.00	35,000.00	35,000.00	34,497.77	0.00	34,497.77	502.23

Report excludes amounts for advances.  
This is an unaudited financial statement.

COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
FEMA Grants								
2901-760-320-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Services								
2901-760-700-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay								
Summary Fund Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Homeland Security Grants								
2902-760-700-0000	0.00	0.00	678,592.00	678,592.00	3,089.48	0.00	3,089.48	675,502.52
Capital Outlay								
Summary Fund Totals:	0.00	0.00	678,592.00	678,592.00	3,089.48	0.00	3,089.48	675,502.52
2010 SWIF Grant from Ohio EPA								
2903-690-360-0000	0.00	0.00	108,991.80	108,991.80	13,923.26	0.00	13,923.26	95,068.54
Contracted Services								
Summary Fund Totals:	0.00	0.00	108,991.80	108,991.80	13,923.26	0.00	13,923.26	95,068.54
Summary Fund 2000 Totals:	0.00	108,013.86	10,080,242.70	10,188,256.56	8,919,867.28	4,825.00	8,924,692.28	1,263,564.28
3000 Debt Service								
General (bond) (note) Retirement								
3101-690-314-0000	0.00	0.00	9,629.14	9,629.14	7,881.33	0.00	7,881.33	1,747.81
Tax Collection Fees								
3101-810-810-0000	0.00	0.00	255,613.56	255,613.56	255,000.00	0.00	255,000.00	613.56
Principal Payments - Bonds								
3101-830-830-0000	0.00	0.00	191,000.00	191,000.00	190,613.76	0.00	190,613.76	386.24
Interest Payments								

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COMP. OF D 'ENCUMBRANCES  
 With Expenditure Authority  
 All Budgeted Funds For Fiscal 2010 Year-to-Date  
 LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
Summary Fund Totals:	0.00	0.00	456,242.70	456,242.70	453,495.09	0.00	453,495.09	2,747.61
Summary Fund 3000 Totals:	0.00	0.00	456,242.70	456,242.70	453,495.09	0.00	453,495.09	2,747.61
4000 Capital Projects								
Bond Proceeds-Rec Center								
4101-760-730-0000	0.00	0.00	125,000.00	125,000.00	493.00	2,007.00	2,500.00	122,500.00
Improvement of Sites								
Summary Fund Totals:	0.00	0.00	125,000.00	125,000.00	493.00	2,007.00	2,500.00	122,500.00
Fire Capital Reserve Fund								
4901-760-700-0000	0.00	0.00	407,550.00	407,550.00	109,283.42	49,028.50	158,311.92	249,238.08
Capital Outlay								
4901-910-910-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers - Out								
Summary Fund Totals:	0.00	0.00	407,550.00	407,550.00	109,283.42	49,028.50	158,311.92	249,238.08
Road Capital Reserve Fund								
4902-760-700-0000	0.00	0.00	97,600.00	97,600.00	24,175.77	0.00	24,175.77	73,424.23
Capital Outlay								
4902-910-910-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers - Out								
Summary Fund Totals:	0.00	0.00	97,600.00	97,600.00	24,175.77	0.00	24,175.77	73,424.23
Park Capital Reserve Fund								
4903-760-700-0000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay								

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COMP. OF DIRECT ENCUMBRANCES  
With Expenditure Authority  
All Budgeted Funds For Fiscal 2010 Year-to-Date  
LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Types/Funds	Original Budget Amount	Reserve for Encumbrances as of Preceding December 31, 2009	Appropriations for Year Ended December 31, 2010	Total	Disbursements for Year Ended December 31, 2010	Reserve for Encumbrances as of December 31, 2010	Total	Variance
Summary Fund Totals:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary Fund 4000 Totals:	0.00	0.00	630,150.00	630,150.00	133,952.19	51,035.50	184,987.69	445,162.31
9000 Agency								
Private - Purpose Trust, LEIBERT								
9751-760-700-0000	0.00	0.00	5,000.00	5,000.00	453.60	0.00	453.60	4,546.40
Capital Outlay								
Summary Fund Totals:	0.00	0.00	5,000.00	5,000.00	453.60	0.00	453.60	4,546.40
Private - Purpose Trust AMOS								
9752-760-700-0000	0.00	0.00	700.00	700.00	0.00	0.00	0.00	700.00
Capital Outlay								
Summary Fund Totals:	0.00	0.00	700.00	700.00	0.00	0.00	0.00	700.00
Summary Fund 9000 Totals:	0.00	0.00	5,700.00	5,700.00	453.60	0.00	453.60	5,246.40
Report Totals:	\$0.00	\$153,380.87	\$13,271,331.61	\$13,424,712.48	\$11,247,105.03	\$55,860.50	\$11,302,965.53	\$2,121,746.95

Report excludes amounts for advances.  
This is an unaudited financial statement.

**2010**

**ANNUAL FINANCIAL REPORTS**

**LIBERTY TOWNSHIP**

**DELAWARE COUNTY**

**RECONCILIATION OF INTER-FUND TRANSACTIONS**

**ALL GOVERNMENTAL FUND TYPES**

RECONCILIATION OF INTER-FUND TRANSACTIONS  
 LIBERTY TOWNSHIP, DELAWARE COUNTY

Fund Description	Tranfers In (A)	Tranfers Out (B)	Difference (C = A - B) (C)	Advances In (D)	Advance Out (E)	Difference (F = D - E) (F)
General	0.00	0.00	0.00	0.00	25,000.00	( 25,000.00)
Road and Bridge	0.00	231,000.00	( 231,000.00)	0.00	0.00	0.00
Special Levy-Fire Services	0.00	1,400,550.00	( 1,400,550.00)	0.00	0.00	0.00
2010 SWIF Grant from Ohio EPA	0.00	0.00	0.00	25,000.00	0.00	25,000.00
Fire Capital Reserve Fund	1,400,550.00	0.00	1,400,550.00	0.00	0.00	0.00
Road Capital Reserve Fund	231,000.00	0.00	231,000.00	0.00	0.00	0.00
<b>Total</b>	<b>1,631,550.00</b>	<b>1,631,550.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>