

FEDERAL IDENTIFICATION NUMBER:
35-6001087

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

UNIT NAME:

TOWN OF LEESBURG

COUNTY:

KOSCIUSKO COUNTY

ID: 43-3-718

(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

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- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
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- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: MELISSA ROBINSON

ADDRESS: P O BOX 372

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

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: LEESBURG

EMAIL ADDRESS: mr0083@hotmail.com

ZIP: 46538-0000

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

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$28,324.56	\$0.00	\$192,699.15	\$-164,374.59	\$0.00	\$-164,374.59
Total by Fund Type:	\$28,324.56	\$0.00	\$192,699.15	\$-164,374.59	\$0.00	\$-164,374.59
FUND TYPE: SPECIAL REVENUE						
202 LOCAL ROAD AND STREET	\$-2,481.03	\$0.00	\$3,449.75	\$-5,930.78	\$0.00	\$-5,930.78
201 MOTOR VEHICLE HIGHWAY	\$-9,380.16	\$0.00	\$-9,956.44	\$576.28	\$0.00	\$576.28
900 SAVINGS ACCOUNT/INVESTMENT	\$358,820.03	\$0.00	\$25,000.00	\$333,820.03	\$0.00	\$333,820.03
Total by Fund Type:	\$346,958.84	\$0.00	\$18,493.31	\$328,465.53	\$0.00	\$328,465.53
FUND TYPE: CAPITAL PROJECTS						
444 CO ECONOMIC DEVELOPMENT INCOME TAX	\$81,268.81	\$0.00	\$4,980.00	\$76,288.81	\$0.00	\$76,288.81
424 CUMULATIVE CAPITAL IMPRV (TAX LEVY)	\$3,284.95	\$0.00	\$1,168.00	\$2,116.95	\$0.00	\$2,116.95
Total by Fund Type:	\$84,553.76	\$0.00	\$6,148.00	\$78,405.76	\$0.00	\$78,405.76
FUND TYPE: AGENCY						
806 PAYROLL	\$9,093.00	\$0.00	\$34,687.57	\$-25,594.57	\$0.00	\$-25,594.57
Total by Fund Type:	\$9,093.00	\$0.00	\$34,687.57	\$-25,594.57	\$0.00	\$-25,594.57
Subtotal All Funds:	\$468,930.16	\$0.00	\$252,028.03	\$216,902.13	\$0.00	\$216,902.13

Section II

Less:

Investment Sales	\$0.00
Investment Purchases	\$0.00
Transfers In	\$0.00
Transfers Out	\$29,980.00
Net Receipts and Disbursements	\$0.00

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT	\$0.62	\$1,923,128.28	\$1,940,716.24	\$-17,587.34	\$0.00	\$-17,587.34
606 WASTEWATER UTILITY-OPERATING	\$59,367.48	\$275,293.78	\$192,089.92	\$142,571.34	\$0.00	\$142,571.34
Total by Fund Type:	\$59,368.10	\$2,198,422.06	\$2,132,806.16	\$124,984.00	\$0.00	\$124,984.00
Subtotal All Funds:	\$59,368.10	\$2,198,422.06	\$2,132,806.16	\$124,984.00	\$0.00	\$124,984.00

Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$0.00				
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$2,198,422.06	\$2,132,806.16			

CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: TOWN OF LEESBURG

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund:	
Total for:	\$0.00
	\$0.00
Total Receipts:	\$0.00

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

ID: 43-3-718 PAGE: 1
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: TOWN OF LEESBURG

Fund:	101 GENERAL		
	PERSONAL SERVICES		\$-167.81
	SUPPLIES		\$1,098.80
	OTHER SERVICES AND CHARGES		\$191,768.16
	TOTAL		\$192,699.15

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$-16,467.09
	SUPPLIES		\$4,245.10
	CAPITAL OUTLAY		\$2,265.55
	TOTAL		\$-9,956.44

Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$3,449.75
	TOTAL		\$3,449.75

Fund:	900 SAVINGS ACCOUNT/INVESTMENT		
	TRANSFER OF FUNDS		\$25,000.00
	TOTAL		\$25,000.00

Fund:	424 CUMULATIVE CAPITAL IMPRV (TAX LEVY)		
	OTHER DISBURSEMENTS		\$1,168.00
	TOTAL		\$1,168.00

Fund:	444 CO ECONOMIC DEVELOPMENT INCOME TAX		
	TRANSFER OF FUNDS		\$4,980.00
	TOTAL		\$4,980.00

Fund:	806 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$34,687.57
	TOTAL		\$34,687.57

TOTAL DISBURSEMENTS:			\$252,028.03
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

ID: 43-3-718 PAGE: 1
COUNTY: KOSCIUSKO COUNTY
UNIT NAME: TOWN OF LEESBURG

Fund:		
Dept:		
		\$0.00
TOTAL		\$0.00

PERSONAL SERVICES	\$0.00
SUPPLIES	\$0.00
OTHER SERVICES AND CHARGES	\$0.00
CAPITAL OUTLAY	\$0.00
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

\$0.00

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY OPERATIN	NO FUNCTION NEEDED	606441000 SEWAGE FEES SEW-SEWAGE FEES	\$275,293.78
	Expense Category Total:		\$275,293.78
	Fund Total:		\$275,293.78
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWAGE UTL CONST IN PRO	NO FUNCTION NEEDED	609373000 STATE GRANTS-OPERATING SEW-GOVERNMENT GRANT OCRA	\$433,714.23
	NO FUNCTION NEEDED	609372000 OTHER REVENUE SEW-USDA RURAL DEVELOPMENT LOAN	\$1,355,918.25
	NO FUNCTION NEEDED	609311013 OTHER REVENUE SEWER CONST-OTHER REVENUE	\$-2,270.00
	NO FUNCTION NEEDED	609920000 INTERFUND LOAN PROCEEDS SEW CONST-INTER FUND TRANSFERS	\$135,765.80
	Expense Category Total:		\$1,923,128.28
	Fund Total:		\$1,923,128.28
Total REVENUES:			\$2,198,422.06

EXPENDITURES

606 WASTEWATER UTILITY-OPERATING SEWAGE UTILITY OPERATIN	NO FUNCTION NEEDED	606001111000 SALARIES AND WAGES-EMPLOYEES SEW-SALARIES	\$19,297.15
	NO FUNCTION NEEDED	606001213000 OFFICE SUPPLIES SEW-OFFICE SUPPLIES	\$6,219.66
	NO FUNCTION NEEDED	606001351000 PURCHASED POWER SEW-ELECTRIC	\$3,939.65
	NO FUNCTION NEEDED	606001210000 MISCELLANEOUS SEW-RECORDS AND FORMS	\$206.15
	NO FUNCTION NEEDED	606001322000 MISCELLANEOUS SEW-POSTAGE	\$895.32
	NO FUNCTION NEEDED	606001590000 MISCELLANEOUS SEW-OTHER MISC	\$90,955.32
	Expense Category Total:		\$121,513.25
	GENERAL CATEGORIES	606001384000 INTEREST PAID ON BONDS AND LOANS SEW-LOAN PAYT RURAL _DEVELOPMENT	\$70,576.67
	Expense Category Total:		\$70,576.67
	Fund Total:		\$192,089.92
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT SEWAGE UTL CONST IN PRO	GENERAL CATEGORIES	609001451000 EQUIPMENT SEW CONST-EQUIPMENT	\$14,269.00

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

Fund Name	Expense Category	Account Title	Amount
609 WASTEWATER UTILITY-CUSTOMER DEPOSIT	GENERAL CATEGORIES	609001365000 CONSTRUCTION SEW	\$1,757,923.64
SEWAGE UTL CONST IN PRO	GENERAL CATEGORIES	CONST-CONT SERVICES	
	GENERAL CATEGORIES	609001311000 OTHER DISBURSEMENTS SEW	\$3,627.00
	GENERAL CATEGORIES	CONS-LEGAL	
	GENERAL CATEGORIES	609001210000 OTHER DISBURSEMENTS SEW	\$1,317.96
	GENERAL CATEGORIES	CONST-OFFICE SUPPLIES	
	GENERAL CATEGORIES	609001312000 OTHER DISBURSEMENTS SEW	\$120,994.64
	GENERAL CATEGORIES	CONST-ENGINEERING	
	GENERAL CATEGORIES	609001322000 OTHER DISBURSEMENTS SEW	\$-135.00
	GENERAL CATEGORIES	CONST- POSTAGE	
	GENERAL CATEGORIES	609001520000 OTHER DISBURSEMENTS SEW	\$42,719.00
		CONST-TRANSFER FUNDS	
			\$1,940,716.24
			\$1,940,716.24
			\$2,132,806.16

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF LEESBURG

ID: 43-3-718

COUNTY: KOSCIUSKO COUNTY

PAGE: 1

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

<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>
							\$0.00
Total Cash and Investments:							\$0.00

FOR THE FISCAL YEAR ENDING 2009

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO
OTHER GOVERNMENTAL UNITS FOR:

FIRE PROTECTION	\$0.00	
LOCAL SCHOOLS	\$0.00	
HIGHWAYS	\$0.00	
TRASH COLLECTION	\$0.00	
HOUSING RENEWAL	\$0.00	
ALL OTHER LOCAL	\$0.00	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$0.00
CORRECTIONS	\$0.00	
HIGHWAYS	\$0.00	
ALL OTHER STATE	\$0.00	
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TOTAL PAID TO STATE GOVERNMENTS		\$0.00
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: TOWN OF LEESBURG

ID: 43-3-718

COUNTY: KOSCIUSKO COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

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

UNIT NAME: TOWN OF LEESBURG

ID: 43-3-718

COUNTY: KOSCIUSKO COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2009

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2009

COUNTY: KOSCIUSKO COUNTY
UNIT NAME: TOWN OF LEESBURG

ID: 43-3-718
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: TOWN OF LEESBURG

ID: 43-3-718

COUNTY: KOSCIUSKO COUNTY

PAGE: 1

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

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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\$0.00