

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:
LEESBURG CIVIL TOWN

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 2010

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- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
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- 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)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- PART 11 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

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: JAN CARTER DATE SIGNED: _____
ADDRESS: 102 S. PEARL ST. CITY: LEESBURG
P. O. BOX 372 EMAIL ADDRESS: CLERKTREASURER@LEESBURGINDIANA.COM
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 453-3315 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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEESBURG CIVIL TOWN

ID: 43-3-718

CASH UNITS ONLY

COUNTY: KOSCIUSKO 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	\$136,054.35	\$83,708.35	\$106,407.59	\$113,355.11	\$0.00	\$113,355.11
Total by Fund Type:	\$136,054.35	\$83,708.35	\$106,407.59	\$113,355.11	\$0.00	\$113,355.11
FUND TYPE: SPECIAL REVENUE						
213 CREDIT SPECIAL REVENUE	\$42,327.97	\$43,500.00	\$8,202.00	\$77,625.97	\$0.00	\$77,625.97
450 FEDERAL GRANTS # 1	\$0.00	\$846,104.20	\$846,104.20	\$0.00	\$0.00	\$0.00
408 LEVY EXCESS	\$0.00	\$214.85	\$0.00	\$214.85	\$0.00	\$214.85
202 LOCAL ROAD AND STREET	\$12,078.42	\$5,615.38	\$3,169.00	\$14,524.80	\$0.00	\$14,524.80
201 MOTOR VEHICLE HIGHWAY	\$73,601.54	\$55,742.34	\$56,503.07	\$72,840.81	\$0.00	\$72,840.81
890 RAINY DAY	\$7,788.98	\$24,101.45	\$0.00	\$31,890.43	\$0.00	\$31,890.43
230 RIVERBOAT	\$16,242.10	\$3,911.27	\$0.00	\$20,153.37	\$0.00	\$20,153.37
Total by Fund Type:	\$152,039.01	\$979,189.49	\$913,978.27	\$217,250.23	\$0.00	\$217,250.23
FUND TYPE: CAPITAL PROJECTS						
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$2,987.90	\$1,829.98	\$0.00	\$4,817.88	\$0.00	\$4,817.88
Total by Fund Type:	\$2,987.90	\$1,829.98	\$0.00	\$4,817.88	\$0.00	\$4,817.88
FUND TYPE: AGENCY						
802 PAYROLL	\$8,285.15	\$0.00	\$7,828.48	\$456.67	\$0.00	\$456.67
Total by Fund Type:	\$8,285.15	\$0.00	\$7,828.48	\$456.67	\$0.00	\$456.67

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEESBURG CIVIL TOWN

ID: 43-3-718

CASH UNITS ONLY

COUNTY: KOSCIUSKO 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:	\$299,366.41	\$1,064,727.82	\$1,028,214.34	\$335,879.89	\$0.00	\$335,879.89
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,064,727.82	\$1,028,214.34			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEESBURG CIVIL TOWN

ID: 43-3-718

CASH UNITS ONLY

COUNTY: KOSCIUSKO COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES 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: ENTERPRISE						
WASTEWATER UTILITY-OPERATING	\$143,514.86	\$326,035.25	\$246,838.35	\$222,711.76	\$0.00	\$222,711.76
Total by Fund Type:	\$143,514.86	\$326,035.25	\$246,838.35	\$222,711.76	\$0.00	\$222,711.76

Subtotal All Funds:	\$143,514.86	\$326,035.25	\$246,838.35	\$222,711.76	\$0.00	\$222,711.76
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Section II

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$0.00	
Transfers Out		\$0.00
Net Receipts and Disbursements	\$326,035.25	\$246,838.35

UNIT NAME: LEESBURG CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>101 GENERAL</u>	
GENERAL PROPERTY TAXES	\$38,912.53
Total for: TAXES	\$38,912.53
ABC EXCISE TAX DISTRIBUTION	\$5,220.30
ABC EXCISE TAX DISTRIBUTION	\$1,320.00
LIQUOR GALLONAGE TAX DISTRIBUTION	\$971.32
CIGARETTE TAX DISTR-GENERAL FUND	\$239.48
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,195.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$317.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$27,129.00
Total for: INTERGOVERNMENTAL	\$39,392.10
INTEREST EARNED	\$630.87
CABLE TV FRANCHISE	\$2,976.04
MISCELLANEOUS REVENUE-OTHER	\$1,796.81
Total for: MISCELLANEOUS	\$5,403.72
TOTAL RECEIPTS FOR 101 GENERAL	\$83,708.35
Fund: <u>201 MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$29,910.83
Total for: TAXES	\$29,910.83
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$16,829.18
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$3,044.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,952.34
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$230.00
Total for: INTERGOVERNMENTAL	\$24,055.52
MISCELLANEOUS REVENUE-OTHER	\$1,775.99
Total for: MISCELLANEOUS	\$1,775.99
TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$55,742.34
Fund: <u>202 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$5,615.38
Total for: INTERGOVERNMENTAL	\$5,615.38
TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$5,615.38
Fund: <u>450 FEDERAL GRANTS # 1</u>	
FED. GRANTS-SANITATION	\$846,104.20
Total for: INTERGOVERNMENTAL	\$846,104.20
TOTAL RECEIPTS FOR 450 FEDERAL GRANTS # 1	\$846,104.20
Fund: <u>230 RIVERBOAT</u>	

UNIT NAME: LEESBURG CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: KOSCIUSKO COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>230 RIVERBOAT</u>	
RIVERBOAT REVENUE SHARING	\$3,911.27
Total for: INTERGOVERNMENTAL	\$3,911.27
TOTAL RECEIPTS FOR 230 RIVERBOAT	\$3,911.27
Fund: <u>890 RAINY DAY</u>	
MISCELLANEOUS REVENUE-OTHER	\$24,101.45
Total for: MISCELLANEOUS	\$24,101.45
TOTAL RECEIPTS FOR 890 RAINY DAY	\$24,101.45
Fund: <u>213 CREDIT SPECIAL REVENUE</u>	
CREDIT INTERGOVERNMENTAL	\$43,500.00
Total for: INTERGOVERNMENTAL	\$43,500.00
TOTAL RECEIPTS FOR 213 CREDIT SPECIAL REVENUE	\$43,500.00
Fund: <u>408 LEVY EXCESS</u>	
MISCELLANEOUS REVENUE-OTHER	\$214.85
Total for: MISCELLANEOUS	\$214.85
TOTAL RECEIPTS FOR 408 LEVY EXCESS	\$214.85
Fund: <u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
CIGARETTE TAX DISTR-CCI FUND	\$1,829.98
Total for: INTERGOVERNMENTAL	\$1,829.98
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$1,829.98
Total Receipts:	\$1,064,727.82

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

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

Fund:	201 MOTOR VEHICLE HIGHWAY	
	PERSONAL SERVICES	\$29,694.17
	SUPPLIES	\$12,866.10
	OTHER SERVICES AND CHARGES	\$13,942.80
	TOTAL	\$56,503.07

Fund:	202 LOCAL ROAD AND STREET	
	CAPITAL OUTLAY	\$3,169.00
	TOTAL	\$3,169.00

Fund:	450 FEDERAL GRANTS # 1	
	OTHER DISBURSEMENTS	\$846,104.20
	TOTAL	\$846,104.20

Fund:	213 CREDIT SPECIAL REVENUE	
	CAPITAL OUTLAY	\$8,202.00
	TOTAL	\$8,202.00

Fund:	802 PAYROLL	
	AGENCY FUND DEDUCTIONS	\$7,828.48
	TOTAL	\$7,828.48

TOTAL DISBURSEMENTS:		\$921,806.75
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2010

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

Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$27,572.74
	SUPPLIES	\$2,879.68
	OTHER SERVICES AND CHARGES	\$75,891.17
	OTHER DISBURSEMENTS	\$64.00
	TOTAL	\$106,407.59
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$27,572.74
	SUPPLIES	\$2,879.68
	OTHER SERVICES AND CHARGES	\$75,891.17
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$64.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	TOTAL GENERAL	\$106,407.59

REVENUES	Expense Category	Account Title	Amount
Fund Name			
WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED		\$2,100.00
	NO FUNCTION NEEDED		\$323,935.25
			\$326,035.25
Expense Category Total:			
Fund Total:			\$326,035.25
Total REVENUES:			\$326,035.25
EXPENDITURES			
	GENERAL CATEGORIES		\$21,547.35
	GENERAL CATEGORIES		\$69,175.76
	GENERAL CATEGORIES		\$156,115.24
			\$246,838.35
Expense Category Total:			
Fund Total:			\$246,838.35
Total EXPENDITURES:			\$246,838.35

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>
		SEWAGE WORKS EXPENSE	9585209				\$223,032.10
		REG CKG/SMART MONEY	9517578				\$347,203.40

Total CASH: **\$570,235.50**

Total Cash and Investments: **\$570,235.50**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEESBURG CIVIL TOWN
COUNTY: KOSCIUSKO COUNTY

ID: 43-3-718

PAGE: 1

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:

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: LEESBURG CIVIL TOWN

ID: 43-3-718

COUNTY: KOSCIUSKO 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: LEESBURG CIVIL TOWN

ID: 43-3-718

COUNTY: KOSCIUSKO 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: KOSCIUSKO COUNTY
UNIT NAME: LEESBURG CIVIL TOWN

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: LEESBURG CIVIL TOWN

ID: 43-3-718

COUNTY: KOSCIUSKO 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>
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