

FEDERAL IDENTIFICATION NUMBER:
35-1285876

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

UNIT NAME:

OSCEOLA CIVIL TOWN

COUNTY:

SAINT JOSEPH COUNTY

ID: 71-3-865

(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

CONTENTS:

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- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- 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)
- 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: _____

PRINTED NAME OF OFFICIAL: ROBERT MARK

ADDRESS: P.O. BOX 195

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

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: OSCEOLA, IN

EMAIL ADDRESS: NONE

(574) 674-8114

ZIP: 46561-0000

*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						
GENERAL	\$119,093.23	\$321,363.21	\$241,182.77	\$199,273.67	\$0.00	\$199,273.67
Total by Fund Type:	\$119,093.23	\$321,363.21	\$241,182.77	\$199,273.67	\$0.00	\$199,273.67
FUND TYPE: SPECIAL REVENUE						
COUNTY WHEEL TAX	\$38,825.97	\$37,461.44	\$45,000.00	\$31,287.41	\$0.00	\$31,287.41
DONATIONS	\$3,317.89	\$335.00	\$412.55	\$3,240.34	\$0.00	\$3,240.34
EXCESS WELFARE DISTRIBUTION	\$0.00	\$9,254.77	\$0.00	\$9,254.77	\$0.00	\$9,254.77
LAW ENFORCEMENT CONTINUING ED	\$10,394.41	\$1,726.00	\$1,522.47	\$10,597.94	\$0.00	\$10,597.94
LOCAL ROAD AND STREET	\$49,447.19	\$20,677.31	\$23,000.00	\$47,124.50	\$0.00	\$47,124.50
MAJOR MOVES CONSTRUCTION	\$9,313.42	\$468,124.80	\$233,387.43	\$244,050.79	\$0.00	\$244,050.79
MOTOR VEHICLE HIGHWAY	\$86,179.77	\$109,300.61	\$106,502.15	\$88,978.23	\$24,309.30	\$113,287.53
RAINY DAY	\$10,332.80	\$2,460.09	\$0.00	\$12,792.89	\$0.00	\$12,792.89
Total by Fund Type:	\$207,811.45	\$649,340.02	\$409,824.60	\$447,326.87	\$24,309.30	\$471,636.17
FUND TYPE: CAPITAL PROJECTS						
CEDIT CAPITAL PROJECTS	\$98,060.51	\$12,453.34	\$5,254.76	\$105,259.09	\$0.00	\$105,259.09
CUM FIRE EQUIP	\$15,190.66	\$14,627.00	\$8,000.00	\$21,817.66	\$0.00	\$21,817.66
CUMULATIVE CAPITAL DEVELOPMENT	\$67,064.42	\$20,985.00	\$22,970.91	\$65,078.51	\$0.00	\$65,078.51
CUMULATIVE CAPITAL IMPROVEMENT	\$70,158.94	\$5,700.32	\$49,767.77	\$26,091.49	\$0.00	\$26,091.49
Total by Fund Type:	\$250,474.53	\$53,765.66	\$85,993.44	\$218,246.75	\$0.00	\$218,246.75

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OSCEOLA CIVIL TOWN

ID: 71-3-865

CASH UNITS ONLY

COUNTY: SAINT JOSEPH COUNTY

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

FOR THE FISCAL YEAR ENDING 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$577,379.21	\$1,024,468.89	\$737,000.81	\$864,847.29	\$24,309.30	\$889,156.59
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,024,468.89	\$737,000.81			

**CASH AND INVESTMENTS ON PART 4 ARE
24309.30! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OSCEOLA CIVIL TOWN

ID: 71-3-865

CASH UNITS ONLY

COUNTY: SAINT JOSEPH COUNTY

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

FOR THE FISCAL YEAR ENDING

PAGE: 1

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/</u>	<u>Receipts</u>	<u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/</u>	Investments <u>at 12/31/</u>	Total Cash and Investments <u>at 12/31/</u>
Section I						
FUND TYPE:						
Total by Fund Type:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Subtotal All Funds: **\$0.00** **\$0.00** **\$0.00** **\$0.00**

Section II

Less:

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

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

UNIT NAME: OSCEOLA CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SAINT JOSEPH COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>GENERAL</u>	
GENERAL PROPERTY TAXES	\$238,510.00
Total for: TAXES	\$238,510.00
DOG TAX LICENSES	\$363.00
BUILDING AND PLANNING PERMITS	\$2,265.00
Total for: LICENSES AND PERMITS	\$2,628.00
ABC EXCISE TAX DISTRIBUTION	\$2,904.00
ABC EXCISE TAX DISTRIBUTION	\$3,712.04
CIGARETTE TAX DISTR-GENERAL FUND	\$1,554.63
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,632.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$16,893.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$90.00
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$26,301.17
RIVERBOAT REVENUE SHARING	\$11,633.69
Total for: INTERGOVERNMENTAL	\$64,720.53
CABLE TV RECEIPTS	\$8,367.21
Total for: CHARGES FOR SERVICES	\$8,367.21
FINES AND FEES-OTHER	\$3,598.00
FINES AND FEES-OTHER	\$332.50
Total for: FINES, FORFEITURES, AND FEES	\$3,930.50
INTEREST EARNED	\$1,609.60
RENTAL OF PROPERTY	\$10.00
Total for: MISCELLANEOUS	\$1,619.60
INSURANCE REIMBURSEMENTS	\$840.00
REFUNDS-OTHER	\$747.37
Total for: OTHER FINANCING SOURCES	\$1,587.37
TOTAL RECEIPTS FOR GENERAL	\$321,363.21
Fund: <u>MOTOR VEHICLE HIGHWAY</u>	
GENERAL PROPERTY TAXES	\$53,541.00
Total for: TAXES	\$53,541.00
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$51,490.18
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$361.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,738.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$20.00
Total for: INTERGOVERNMENTAL	\$55,609.18
INTEREST EARNED	\$93.43
Total for: MISCELLANEOUS	\$93.43
SALE OF CAPITAL ASSETS	\$57.00
Total for: OTHER FINANCING SOURCES	\$57.00

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: OSCEOLA CIVIL TOWN

COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR MOTOR VEHICLE HIGHWAY	\$109,300.61
Fund: <u>LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$20,677.31
Total for: INTERGOVERNMENTAL	\$20,677.31
TOTAL RECEIPTS FOR LOCAL ROAD AND STREET	\$20,677.31
Fund: <u>DONATIONS</u>	
CONTRIBUTIONS AND DONATIONS	\$335.00
Total for: MISCELLANEOUS	\$335.00
TOTAL RECEIPTS FOR DONATIONS	\$335.00
Fund: <u>LAW ENFORCEMENT CONTINUING ED</u>	
LICENSES, OTHER	\$230.00
GUN PERMITS	\$1,280.00
Total for: LICENSES AND PERMITS	\$1,510.00
POLICE REPORTS	\$60.00
Total for: CHARGES FOR SERVICES	\$60.00
COURT COSTS	\$156.00
COURT COSTS	\$0.00
Total for: FINES, FORFEITURES, AND FEES	\$156.00
TOTAL RECEIPTS FOR LAW ENFORCEMENT CONTINUING ED	\$1,726.00
Fund: <u>RAINY DAY</u>	
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$2,460.09
Total for: INTERGOVERNMENTAL	\$2,460.09
TOTAL RECEIPTS FOR RAINY DAY	\$2,460.09
Fund: <u>MAJOR MOVES CONSTRUCTION</u>	
MISCELLANEOUS REVENUE-OTHER	\$468,124.80
Total for: MISCELLANEOUS	\$468,124.80
TOTAL RECEIPTS FOR MAJOR MOVES CONSTRUCTION	\$468,124.80
Fund: <u>EXCESS WELFARE DISTRIBUTION</u>	
EXCESS WELFARE DISTRIBUTIONS	\$9,254.77
Total for: INTERGOVERNMENTAL	\$9,254.77
TOTAL RECEIPTS FOR EXCESS WELFARE DISTRIBUTION	\$9,254.77
Fund: <u>COUNTY WHEEL TAX</u>	
WHEEL TAX INTERGOVERNMENTAL	\$37,461.44

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: OSCEOLA CIVIL TOWN
COUNTY: SAINT JOSEPH COUNTY

<u>Title</u>	<u>Amount</u>
Total for: INTERGOVERNMENTAL	\$37,461.44
TOTAL RECEIPTS FOR COUNTY WHEEL TAX	\$37,461.44
Fund: <u>CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$19,644.00
Total for: TAXES	\$19,644.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$118.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$1,217.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$6.00
Total for: INTERGOVERNMENTAL	\$1,341.00
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL DEVELOPMENT	\$20,985.00
Fund: <u>CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$5,700.32
Total for: INTERGOVERNMENTAL	\$5,700.32
TOTAL RECEIPTS FOR CUMULATIVE CAPITAL IMPROVEMENT	\$5,700.32
Fund: <u>CEDIT CAPITAL PROJECTS</u>	
CEDIT INTERGOVERNMENTAL	\$12,453.34
Total for: INTERGOVERNMENTAL	\$12,453.34
TOTAL RECEIPTS FOR CEDIT CAPITAL PROJECTS	\$12,453.34
Fund: <u>CUM FIRE EQUIP</u>	
GENERAL PROPERTY TAXES	\$13,738.00
Total for: TAXES	\$13,738.00
FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$78.00
AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$807.00
COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4.00
Total for: INTERGOVERNMENTAL	\$889.00
TOTAL RECEIPTS FOR CUM FIRE EQUIP	\$14,627.00
Total Receipts:	\$1,024,468.89

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

ID: 71-3-865 PAGE: 1
 COUNTY: SAINT JOSEPH COUNTY
 UNIT NAME: OSCEOLA CIVIL TOWN

Fund:	MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$63,786.98
	SUPPLIES		\$10,664.64
	OTHER SERVICES AND CHARGES		\$31,850.56
	CAPITAL OUTLAY		\$199.97
	TOTAL		\$106,502.15
Fund:	LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$23,000.00
	TOTAL		\$23,000.00
Fund:	DONATIONS		
	CAPITAL OUTLAY		\$412.55
	TOTAL		\$412.55
Fund:	LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$1,476.00
	OTHER SERVICES AND CHARGES		\$46.47
	TOTAL		\$1,522.47
Fund:	MAJOR MOVES CONSTRUCTION		
	OTHER DISBURSEMENTS		\$233,387.43
	TOTAL		\$233,387.43
Fund:	COUNTY WHEEL TAX		
	OTHER SERVICES AND CHARGES		\$45,000.00
	TOTAL		\$45,000.00
Fund:	CUMULATIVE CAPITAL DEVELOPMENT		
	OTHER SERVICES AND CHARGES		\$22,970.91
	TOTAL		\$22,970.91
Fund:	CUMULATIVE CAPITAL IMPROVEMENT		
	OTHER SERVICES AND CHARGES		\$26,017.77
	CAPITAL OUTLAY		\$23,750.00
	TOTAL		\$49,767.77
Fund:	CEDIT CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES		\$5,254.76
	TOTAL		\$5,254.76
Fund:	CUM FIRE EQUIP		
	CAPITAL OUTLAY		\$8,000.00
	TOTAL		\$8,000.00
TOTAL DISBURSEMENTS:			\$495,818.04

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

ID: 71-3-865 PAGE: 1
COUNTY: SAINT JOSEPH COUNTY
UNIT NAME: OSCEOLA CIVIL TOWN

Fund: GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$131,230.73
SUPPLIES	\$6,883.02
OTHER SERVICES AND CHARGES	\$91,057.75
CAPITAL OUTLAY	\$12,011.27

TOTAL	\$241,182.77
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BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$131,230.73
SUPPLIES	\$6,883.02
OTHER SERVICES AND CHARGES	\$91,057.75
CAPITAL OUTLAY	\$12,011.27
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL	\$241,182.77
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OSCEOLA CIVIL TOWN
COUNTY: SAINT JOSEPH COUNTY

ID: 71-3-865

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

PAGE: 1

Fund Name

Expense Category

Account Title

Amount

Expense Category Total:

\$0.00

Fund Total:

\$0.00

\$0.00

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

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>
		MONEY MARKET	58410265				\$100,000.00
		CHECKING	XXXXXX				\$764,847.29

Total CASH: **\$864,847.29**

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	MOTOR VEHICLE HIGHWAY	CERTIFICATE OF DEPOSIT	XXXXXXXX	\$0.00	12/31/2010	1.00	\$24,309.30

Total by Fund: **\$24,309.30**

Total INVESTMENTS: **\$24,309.30**

Total Cash and Investments: **\$889,156.59**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OSCEOLA CIVIL TOWN
COUNTY: SAINT JOSEPH COUNTY

ID: 71-3-865

PAGE: 1

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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: OSCEOLA CIVIL TOWN

ID: 71-3-865

COUNTY: SAINT JOSEPH 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: OSCEOLA CIVIL TOWN

ID: 71-3-865

COUNTY: SAINT JOSEPH 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: SAINT JOSEPH COUNTY
UNIT NAME: OSCEOLA CIVIL TOWN

ID: 71-3-865
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: OSCEOLA CIVIL TOWN

ID: 71-3-865

COUNTY: SAINT JOSEPH COUNTY

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

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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