

FEDERAL IDENTIFICATION NUMBER:  
35-1169548

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

UNIT NAME:  
ROSELAND CIVIL TOWN

COUNTY:  
SAINT JOSEPH COUNTY

ID: 71-3-866  
(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 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC  
TRANSPORTATION, TRASH COLLECTION
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- 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: SUSAN HAMMONS DATE SIGNED: \_\_\_\_\_  
ADDRESS: 200 INDEPENDENCE DR. CITY: SOUTH BEND  
TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (574) 272-6485 EMAIL ADDRESS: SUSIEHAMS6@SBCGLOBAL.NET  
ZIP: 46637-0000

\*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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
2 GENERAL	\$23,928.62	\$373,343.73	\$255,905.43	\$141,366.92	\$0.00	\$141,366.92
<b>Total by Fund Type:</b>	<b>\$23,928.62</b>	<b>\$373,343.73</b>	<b>\$255,905.43</b>	<b>\$141,366.92</b>	<b>\$0.00</b>	<b>\$141,366.92</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
750 LAW ENFORCEMENT CONTINUING ED	\$1,231.45	\$970.00	\$500.00	\$1,701.45	\$0.00	\$1,701.45
900 LOCAL ROAD AND STREET	\$0.00	\$7,243.15	\$0.00	\$7,243.15	\$0.00	\$7,243.15
600 MAJOR MOVES CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
200 MOTOR VEHICLE HIGHWAY	\$13,955.00	\$31,075.97	\$35,370.36	\$9,660.61	\$0.00	\$9,660.61
400 PARK NONREVERTING OPERATING	\$-14,216.26	\$510.00	\$8,978.64	\$-22,684.90	\$0.00	\$-22,684.90
450 POLICE DONATION	\$5,719.19	\$0.00	\$0.00	\$5,719.19	\$0.00	\$5,719.19
500 RAINY DAY	\$5,808.93	\$7,125.49	\$0.00	\$12,934.42	\$0.00	\$12,934.42
242 RIVERBOAT	\$4,024.45	\$0.00	\$0.00	\$4,024.45	\$0.00	\$4,024.45
<b>Total by Fund Type:</b>	<b>\$16,522.76</b>	<b>\$46,924.61</b>	<b>\$44,849.00</b>	<b>\$18,598.37</b>	<b>\$0.00</b>	<b>\$18,598.37</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
300 CEDIT CAPITAL PROJECTS	\$31,076.96	\$87,347.80	\$0.00	\$118,424.76	\$0.00	\$118,424.76
800 CUMULATIVE CAPITAL DEVELOPMENT	\$17,482.00	\$12,368.47	\$0.00	\$29,850.47	\$0.00	\$29,850.47
850 CUMULATIVE CAPITAL IMPROVEMENT	\$-7,301.28	\$1,888.54	\$2,731.92	\$-8,144.66	\$0.00	\$-8,144.66
<b>Total by Fund Type:</b>	<b>\$41,257.68</b>	<b>\$101,604.81</b>	<b>\$2,731.92</b>	<b>\$140,130.57</b>	<b>\$0.00</b>	<b>\$140,130.57</b>
<b>FUND TYPE: PRIVATE PURPOSE</b>						
250 LEAF ASSISTANCE PROGRAM	\$111.00	\$0.00	\$0.00	\$111.00	\$0.00	\$111.00
350 TOWN WELCOME SIGN	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00	\$10.00
<b>Total by Fund Type:</b>	<b>\$121.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$121.00</b>	<b>\$0.00</b>	<b>\$121.00</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSELAND CIVIL TOWN

ID: 71-3-866

**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 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>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$81,830.06</b>	<b>\$521,873.15</b>	<b>\$303,486.35</b>	<b>\$300,216.86</b>	<b>\$0.00</b>	<b>\$300,216.86</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$521,873.15	\$303,486.35			

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSELAND CIVIL TOWN

ID: 71-3-866

**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>
<b>Section I</b>						
<b>FUND TYPE:</b>						
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<hr/>						
<b>Subtotal All Funds:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Section II</b>						
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		

UNIT NAME: ROSELAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SAINT JOSEPH COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>2 GENERAL</u>	
GENERAL PROPERTY TAXES	\$263,350.15
<b>Total for: TAXES</b>	<b>\$263,350.15</b>
LICENSES, OTHER	\$730.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$730.00</b>
ABC EXCISE TAX DISTRIBUTION	\$1,002.40
LIQUOR GALLONAGE TAX DISTRIBUTION	\$1,784.31
CIGARETTE TAX DISTR-GENERAL FUND	\$515.06
COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$66,859.27
CEDIT INTERGOVERNMENTAL	\$0.00
LOIT PUBLIC SAFETY	\$23,983.60
EXCESS WELFARE DISTRIBUTIONS	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$94,144.64</b>
COPY MACHINE CHARGES	\$14.10
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$14.10</b>
RENTAL OF PROPERTY	\$1,155.00
CABLE TV FRANCHISE	\$7,599.78
<b>Total for: MISCELLANEOUS</b>	<b>\$8,754.78</b>
INSURANCE REIMBURSEMENTS	\$1,316.64
TAX REFUNDS	\$0.00
OTHER FINANCING SOURCES	\$5,033.42
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$6,350.06</b>
<b>TOTAL RECEIPTS FOR 2 GENERAL</b>	<b>\$373,343.73</b>
Fund: <u>200 MOTOR VEHICLE HIGHWAY</u>	
MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$17,382.87
WHEEL TAX INTERGOVERNMENTAL	\$13,693.10
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$31,075.97</b>
<b>TOTAL RECEIPTS FOR 200 MOTOR VEHICLE HIGHWAY</b>	<b>\$31,075.97</b>
Fund: <u>900 LOCAL ROAD AND STREET</u>	
LOCAL ROAD AND STREET DISTRIBUTION	\$7,243.15
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,243.15</b>
<b>TOTAL RECEIPTS FOR 900 LOCAL ROAD AND STREET</b>	<b>\$7,243.15</b>
Fund: <u>400 PARK NONREVERTING OPERATING</u>	
GENERAL PROPERTY TAXES	\$0.00
<b>Total for: TAXES</b>	<b>\$0.00</b>
RENTAL OF PROPERTY (RECREATION)	\$510.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$510.00</b>

UNIT NAME: ROSELAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SAINT JOSEPH COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>400 PARK NONREVERTING OPERATING</u>	
OTHER CONTRIBUTIONS	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 400 PARK NONREVERTING OPERATING</b>	<b>\$510.00</b>
Fund: <u>750 LAW ENFORCEMENT CONTINUING ED</u>	
POLICE REPORTS	\$335.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$335.00</b>
ORDINANCE VIOLATIONS	\$30.00
FINES AND FEES-OTHER	\$605.00
<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$635.00</b>
<b>TOTAL RECEIPTS FOR 750 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$970.00</b>
Fund: <u>500 RAINY DAY</u>	
SPECIAL STATE DISTRIBUTION	\$7,125.49
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$7,125.49</b>
<b>TOTAL RECEIPTS FOR 500 RAINY DAY</b>	<b>\$7,125.49</b>
Fund: <u>600 MAJOR MOVES CONSTRUCTION</u>	
MAJOR MOVES CONSTRUCTION	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 600 MAJOR MOVES CONSTRUCTION</b>	<b>\$0.00</b>
Fund: <u>450 POLICE DONATION</u>	
OTHER CONTRIBUTIONS	\$0.00
<b>Total for: MISCELLANEOUS</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 450 POLICE DONATION</b>	<b>\$0.00</b>
Fund: <u>800 CUMULATIVE CAPITAL DEVELOPMENT</u>	
GENERAL PROPERTY TAXES	\$12,368.47
<b>Total for: TAXES</b>	<b>\$12,368.47</b>
<b>TOTAL RECEIPTS FOR 800 CUMULATIVE CAPITAL DEVELOPMENT</b>	<b>\$12,368.47</b>
Fund: <u>850 CUMULATIVE CAPITAL IMPROVEMENT</u>	
CIGARETTE TAX DISTR-CCI FUND	\$1,888.54
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,888.54</b>
<b>TOTAL RECEIPTS FOR 850 CUMULATIVE CAPITAL IMPROVEMENT</b>	<b>\$1,888.54</b>
Fund: <u>300 CEDIT CAPITAL PROJECTS</u>	

UNIT NAME: ROSELAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: SAINT JOSEPH COUNTY

FOR THE FISCAL YEAR ENDING 2010

<u>Title</u>	<u>Amount</u>
Fund: <u>300 CEDIT CAPITAL PROJECTS</u>	
OTHER TAXES	\$87,347.80
<b>Total for: TAXES</b>	<b>\$87,347.80</b>
CEDIT INTERGOVERNMENTAL	\$0.00
CEDIT INTERGOVERNMENTAL	\$0.00
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$0.00</b>
<b>TOTAL RECEIPTS FOR 300 CEDIT CAPITAL PROJECTS</b>	<b>\$87,347.80</b>
<b>Total Receipts:</b>	<b>\$521,873.15</b>

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

ID: 71-3-866 PAGE: 1  
COUNTY: SAINT JOSEPH COUNTY  
UNIT NAME: ROSELAND CIVIL TOWN

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Fund:	200 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$13,955.00
	SUPPLIES		\$3,053.51
	OTHER SERVICES AND CHARGES		\$18,361.85
	<b>TOTAL</b>		<b>\$35,370.36</b>

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Fund:	400 PARK NONREVERTING OPERATING		
	PERSONAL SERVICES		\$5,248.72
	SUPPLIES		\$1,040.99
	OTHER SERVICES AND CHARGES		\$2,688.93
	<b>TOTAL</b>		<b>\$8,978.64</b>

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Fund:	750 LAW ENFORCEMENT CONTINUING ED		
	PERSONAL SERVICES		\$500.00
	OTHER SERVICES AND CHARGES		\$0.00
	<b>TOTAL</b>		<b>\$500.00</b>

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Fund:	450 POLICE DONATION		
	SUPPLIES		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

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Fund:	800 CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

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Fund:	850 CUMULATIVE CAPITAL IMPROVEMENT		
	PERSONAL SERVICES		\$2,731.92
	CAPITAL OUTLAY		\$0.00
	<b>TOTAL</b>		<b>\$2,731.92</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$47,580.92</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

ID: 71-3-866 PAGE: 1  
COUNTY: SAINT JOSEPH COUNTY  
UNIT NAME: ROSELAND CIVIL TOWN

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Fund:	2 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$163,384.41
	SUPPLIES	\$19,312.63
	OTHER SERVICES AND CHARGES	\$73,208.39
	DEBT SERVICE-PRINCIPAL	\$0.00
	DEBT SERVICE-INTEREST	\$0.00
	<b>TOTAL</b>	<b>\$255,905.43</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$163,384.41
	SUPPLIES	\$19,312.63
	OTHER SERVICES AND CHARGES	\$73,208.39
	CAPITAL OUTLAY	\$0.00
	OTHER DISBURSEMENTS	\$0.00
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$255,905.43</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSELAND CIVIL TOWN  
COUNTY: SAINT JOSEPH COUNTY

ID: 71-3-866

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

PAGE: 1

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
Expense Category Total:			\$0.00
Fund Total:			\$0.00
			\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSELAND CIVIL TOWN

ID: 71-3-866

COUNTY: SAINT JOSEPH COUNTY

PAGE: 1

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

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSELAND CIVIL TOWN  
COUNTY: SAINT JOSEPH COUNTY

ID: 71-3-866

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FOR THE FISCAL YEAR ENDING 2010

PART 6 - INDEBTEDNESS

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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:

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: ROSELAND CIVIL TOWN

ID: 71-3-866

COUNTY: SAINT JOSEPH COUNTY

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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<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: ROSELAND CIVIL TOWN

ID: 71-3-866

COUNTY: SAINT JOSEPH COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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<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: SAINT JOSEPH COUNTY  
UNIT NAME: ROSELAND CIVIL TOWN

ID: 71-3-866  
PAGE: 1

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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: ROSELAND CIVIL TOWN

ID: 71-3-866

COUNTY: SAINT JOSEPH COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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<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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