

FEDERAL IDENTIFICATION NUMBER:

35-6000166

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

UNIT NAME:

KOSCIUSKO COUNTY

COUNTY:

KOSCIUSKO COUNTY

ANNUAL COUNTY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CAR-1 (REVISED 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

ID: 43-1-0

(State Board of Accounts USE ONLY)

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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: Marsha McSherry

PRINTED NAME OF OFFICIAL: Marsha McSherry

ADDRESS: 100 W Center St Rm 220

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

TITLE: Kosciusko County Auditor

DATE SIGNED: 2/9/2010

CITY: Warsaw

EMAIL ADDRESS: MMCSHERRY@KCGOV.COM

(574) 372-2328

ZIP: 46580-0000

*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).

(CAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOSCIUSKO COUNTY
COUNTY: KOSCIUSKO COUNTYID: 43-1-0PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
FOR THE FISCAL YEAR ENDING 2009PAGE: 1

<u>Funds</u>	<u>Beginning Cash</u> <u>Fund Balances</u> <u>01/01/2009</u>	<u>2009</u> <u>Receipts</u>	<u>2009</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Fund Balances</u> <u>12/31/2009</u>	<u>Investments</u> <u>at 12/31/2009</u>	<u>Total Cash and</u> <u>Investments</u> <u>at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
100 GENERAL County General	\$4,253,963.19	\$19,712,194.80	\$16,770,978.29	\$7,195,179.70	\$0.00	\$7,195,179.70
Total by Fund Type:	\$4,253,963.19	\$19,712,194.80	\$16,770,978.29	\$7,195,179.70	\$0.00	\$7,195,179.70
FUND TYPE: SPECIAL REVENUE						
229 ACCIDENT REPORT Sheriff Accident Report	\$17,705.86	\$13,331.00	\$11,535.83	\$19,501.03	\$0.00	\$19,501.03
248 ADULT PROBATION SERVICES Adult Probation User Fees	\$358,927.20	\$149,130.88	\$137,507.93	\$370,550.15	\$0.00	\$370,550.15
284 ALCOHOL AND DRUG SERVICES Drug Alcohol User Fees	\$174,960.99	\$69,900.03	\$65,680.43	\$179,180.59	\$0.00	\$179,180.59
518 CREDIT HOMESTEAD CREDIT HEA 1001-2008 Homestead Credit	\$16,158.60	\$1,091,339.55	\$1,085,045.04	\$22,453.11	\$0.00	\$22,453.11
267 CHILD ADVOCACY Child Abuse Prevention	\$5,100.00	\$450.00	\$0.00	\$5,550.00	\$0.00	\$5,550.00
291 CHILDREN'S PSYCH RES TREATMENT SERV Children's Psychiatric Residen	\$386,928.48	\$275,478.41	\$662,406.89	\$0.00	\$0.00	\$0.00
312 CLERK TITLE IV-D #1 Clerk IV-D Incentive (OLD)	\$127,300.33	\$31,307.00	\$23,147.43	\$135,459.90	\$0.00	\$135,459.90
279 CLERK'S RECORDS PERPETUATION Clerk Document Storage Fee	\$38,536.85	\$26,670.00	\$16,285.41	\$48,921.44	\$0.00	\$48,921.44
911 COURT APPOINTED SPECIAL ADVOCATE CASA 07VA052	\$3,000.29	\$0.00	\$0.00	\$3,000.29	\$0.00	\$3,000.29
223 DOG Dog Fund Surplus	\$31,085.68	\$27,707.55	\$49,413.65	\$9,379.58	\$0.00	\$9,379.58
521 DONATIONS SHOT Team Donation	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00
702 DONATIONS #2 Esther Pfeleiderer Donation	\$371.24	\$0.00	\$368.32	\$2.92	\$0.00	\$2.92
714 DONATIONS #3 D.A.R.E. Donations	\$3,975.52	\$0.00	\$1,105.73	\$2,869.79	\$0.00	\$2,869.79
719 DONATIONS #4 Sheriff Donation Fund	\$3,526.80	\$3,030.22	\$2,001.51	\$4,555.51	\$0.00	\$4,555.51
209 DRAINAGE MAINTENANCE Drainage Maintenance	\$584,919.51	\$1,179,319.11	\$707,360.12	\$1,056,878.50	\$0.00	\$1,056,878.50
259 DRUG FREE COMMUNITY Drug Free Communities	\$64,618.47	\$79,895.37	\$75,500.57	\$69,013.27	\$0.00	\$69,013.27
271 ELECTRONIC MAP GENERATION Electronic Data	\$26,143.18	\$240.00	\$0.00	\$26,383.18	\$0.00	\$26,383.18
710 EMERGENCY PLANNING/RIGHT	\$49,435.57	\$7,017.80	\$2,144.21	\$54,309.16	\$0.00	\$54,309.16

(CAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOSCIUSKO COUNTY

ID: 43-1-0

COUNTY: KOSCIUSKO COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
FOR THE FISCAL YEAR ENDING 2009

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<u>Funds</u> Section I	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>
TO KNOW Local Emergency Planning						
713 EMERGENCY TELEPHONE	\$139,228.22	\$631,850.37	\$713,909.38	\$57,169.21	\$0.00	\$57,169.21
SYSTEM Emergency Tele Sys E911						
522 ENHANCED ACCESS Recorder's	\$273.00	\$6,391.00	\$0.00	\$6,664.00	\$0.00	\$6,664.00
Enhanced Access						
234 EXTRADITION County Extradition	\$11,731.02	\$10,919.43	\$17,416.72	\$5,233.73	\$0.00	\$5,233.73
241 FAMILY AND CHILDREN Co	\$248,289.86	\$328,658.31	\$576,948.17	\$0.00	\$0.00	\$0.00
Family _Child's Fund						
922 FEDERAL GRANTS # 1 Public	\$0.00	\$310,572.00	\$310,572.00	\$0.00	\$0.00	\$0.00
Mass Trans 18025040 FED						
923 FEDERAL GRANTS # 2 Public	\$0.00	\$121,524.00	\$121,524.00	\$0.00	\$0.00	\$0.00
Mass Trans 18025040 STA						
260 FEDERAL GRANTS # 3 Prenatal	\$60,492.69	\$45,401.20	\$47,481.14	\$58,412.75	\$0.00	\$58,412.75
504 FEDERAL GRANTS # 4 Victim	\$137.69	\$0.00	\$0.00	\$137.69	\$0.00	\$137.69
Assistance-Stop Grant						
934 FEDERAL GRANTS # 5 VOCA	\$0.00	\$0.00	\$19,115.94	\$-19,115.94	\$0.00	\$-19,115.94
09VA156						
507 FEDERAL GRANTS # 6 Center Of	\$39.07	\$0.00	\$0.00	\$39.07	\$0.00	\$39.07
Hope						
712 FEDERAL GRANTS # 9 A D Grant	\$18,342.64	\$0.00	\$0.00	\$18,342.64	\$0.00	\$18,342.64
724 FEDERAL GRANTS #12 DUI	\$381.56	\$4,976.39	\$5,357.95	\$0.00	\$0.00	\$0.00
Reimbursement						
506 FEDERAL GRANTS #18 Victim	\$-5,817.71	\$5,817.71	\$0.00	\$0.00	\$0.00	\$0.00
Assistance						
935 FEDERAL GRANTS #20 VOCA	\$-9,137.57	\$9,137.57	\$0.00	\$0.00	\$0.00	\$0.00
07VA053						
936 FEDERAL GRANTS #21 VOCA	\$-1,758.96	\$20,506.55	\$18,747.59	\$0.00	\$0.00	\$0.00
08VA069						
913 FEDERAL GRANTS #22 Center Of	\$-344.68	\$344.68	\$0.00	\$0.00	\$0.00	\$0.00
Hope 07						
914 FEDERAL GRANTS #23 Center Of	\$-700.00	\$750.50	\$0.00	\$50.50	\$0.00	\$50.50
Hope 07VA211						
926 FEDERAL GRANTS #26 F.A.C.T	\$-1,864.27	\$67,618.71	\$65,754.44	\$0.00	\$0.00	\$0.00
08-09 D3-9-2168						
925 FEDERAL GRANTS #36 F.A.C.T.	\$0.00	\$3,332.00	\$6,283.00	\$-2,951.00	\$0.00	\$-2,951.00
K4-2010-03-02-05						
954 FEDERAL GRANTS #37 AD Grant	\$20,089.02	\$0.00	\$0.00	\$20,089.02	\$0.00	\$20,089.02
05-DJ-025						
981 FEDERAL GRANTS #44 F.A.C.T	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
K4-2008-02-02-04						

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UNIT NAME: KOSCIUSKO COUNTY
COUNTY: KOSCIUSKO COUNTYID: 43-1-0PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
FOR THE FISCAL YEAR ENDING 2009PAGE: 3

<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						
930 FEDERAL GRANTS #45 District 2 Exercise Grant	\$-5,159.83	\$76,442.24	\$72,189.11	\$-906.70	\$0.00	\$-906.70
232 FIREARMS TRAINING Gun Permits	\$25,365.54	\$35,510.00	\$44,871.82	\$16,003.72	\$0.00	\$16,003.72
963 GIFT CDC Enabler Fund	\$2.69	\$0.00	\$0.00	\$2.69	\$0.00	\$2.69
203 HEALTH County Health	\$108,741.03	\$967,210.43	\$657,845.78	\$418,105.68	\$0.00	\$418,105.68
230 HEALTH GRANT Health Maintenance Grant	\$124,071.42	\$269,783.05	\$177,412.22	\$216,442.25	\$0.00	\$216,442.25
982 HOMELAND SECURITY Pub Safety Interop Communicati	\$0.00	\$681,053.05	\$859,913.81	\$-178,860.76	\$0.00	\$-178,860.76
266 IDENTIFICATION SECURITY PROTECTION County ID Security Protection	\$57,433.10	\$33,664.00	\$60,944.50	\$30,152.60	\$0.00	\$30,152.60
INMATE MEALS INMATE MEALS	\$29,050.16	\$361,531.78	\$357,651.91	\$32,930.03	\$0.00	\$32,930.03
269 JURY PAY Jury Fee	\$27,462.71	\$13,251.00	\$0.00	\$40,713.71	\$0.00	\$40,713.71
249 JUVENILE PROBATION SERVICE Juvenile Probation User Fees	\$47,346.74	\$4,515.00	\$14,903.00	\$36,958.74	\$0.00	\$36,958.74
306 LAW ENFORCEMENT FORFEITURES Law Enforcement Forfeitures	\$96,897.02	\$20,804.00	\$15,729.35	\$101,971.67	\$0.00	\$101,971.67
299 LEVY EXCESS Levy Excess Fund	\$0.00	\$1,101,923.23	\$1,101,923.23	\$0.00	\$0.00	\$0.00
980 LOCAL GOVT GRANT #10 KCADP United Way Grant	\$7,525.10	\$0.00	\$5,000.00	\$2,525.10	\$0.00	\$2,525.10
205 LOCAL ROAD AND STREET Local Road _Street	\$345,758.30	\$1,740,715.69	\$1,568,973.97	\$517,500.02	\$0.00	\$517,500.02
243 MISDEMEANANT County Correction	\$49,609.67	\$49,609.67	\$99,219.34	\$0.00	\$0.00	\$0.00
204 MOTOR VEHICLE HIGHWAY Highway- Mhv	\$639,819.95	\$15,984,440.57	\$16,221,391.16	\$402,869.36	\$3,340,716.56	\$3,743,585.92
274 PLAT BOOK Plat Book Fund	\$80,939.00	\$15,770.00	\$0.00	\$96,709.00	\$0.00	\$96,709.00
254 PRETRIAL DIVERSION Pre-Trial Diversion Fund	\$132,221.92	\$65,582.00	\$8,090.26	\$189,713.66	\$0.00	\$189,713.66
280 PRIVATE FOUNDATION GRANT Well Child Fund	\$43,938.52	\$13,401.49	\$36,693.72	\$20,646.29	\$0.00	\$20,646.29
PROBATION USERS FEES	\$19,943.01	\$316,444.10	\$314,634.72	\$21,752.39	\$0.00	\$21,752.39
RESTITUTION / USER FEES						
275 PROPERTY REASSESSMENT Property Reassessment 2006	\$1,202,768.87	\$2,866,740.86	\$1,896,771.27	\$2,172,738.46	\$817,262.26	\$2,990,000.72
304 PROSECUTOR TITLE IV-D #1 Prosecutor IV-D Incentive -New	\$92,899.61	\$52,532.50	\$18,603.14	\$126,828.97	\$0.00	\$126,828.97

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UNIT NAME: KOSCIUSKO COUNTYID: 43-1-0COUNTY: KOSCIUSKO COUNTYPART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
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<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						
288 RAINY DAY Rainy Day Fund	\$1,300,788.98	\$1,363,975.36	\$0.00	\$2,664,764.34	\$0.00	\$2,664,764.34
238 RECORDER'S RECORDS	\$14,909.70	\$103,256.06	\$64,934.25	\$53,231.51	\$0.00	\$53,231.51
PERPETUATION Records Record Perpetuation						
500 REDEVELOPMENT COMMISSION	\$35,286.62	\$265,317.44	\$157,684.79	\$142,919.27	\$0.00	\$142,919.27
Dreyfus TIF Bond Repayment						
606 RIVERBOAT REVENUE SHARING	\$0.00	\$463,451.28	\$463,451.28	\$0.00	\$0.00	\$0.00
Riverboat Revenue Sharing						
247 SALES DISCLOSURE State	\$61,706.80	\$15,285.00	\$7,610.00	\$69,381.80	\$0.00	\$69,381.80
Disclosure Of Sales						
979 SHERIFF PENSION HOLDING	\$240.00	\$54,582.00	\$52,055.00	\$2,767.00	\$0.00	\$2,767.00
Clerk Sheriff Pension						
293 SHERIFF SALE	\$69,321.67	\$68,416.62	\$36,853.43	\$100,884.86	\$0.00	\$100,884.86
ADMINISTRATION Sheriff Sale Fund						
SHERIFF'S COMMISSARY SHERIFF'S COMMISSARY	\$153,623.49	\$391,269.01	\$357,342.33	\$187,550.17	\$0.00	\$187,550.17
245 SHERIFF'S CONTINUING	\$6,497.74	\$5,078.38	\$5,118.00	\$6,458.12	\$0.00	\$6,458.12
EDUCATION Co Sheriff Cont Education						
978 SOIL AND WATER GRANT Soil _ Water Reimb Grant	\$0.00	\$39,838.13	\$40,985.73	\$-1,147.60	\$0.00	\$-1,147.60
520 SPECIAL REVENUE - OTHER Sub Division Escrow	\$3,750.00	\$15,873.00	\$15,870.00	\$3,753.00	\$0.00	\$3,753.00
944 STATE GRANT # 3 Operation Pull Over PT-08-04-0	\$-2,752.64	\$27,495.55	\$26,555.07	\$-1,812.16	\$0.00	\$-1,812.16
731 STATE GRANT # 5 County Transition Program	\$6,340.00	\$24,805.00	\$0.00	\$31,145.00	\$0.00	\$31,145.00
948 STATE GRANT # 6 DNR Grant 2008	\$-4,886.60	\$5,775.34	\$878.24	\$10.50	\$0.00	\$10.50
952 STATE GRANT # 7 DNR Grant 2009	\$0.00	\$30,000.00	\$29,997.10	\$2.90	\$0.00	\$2.90
941 STATE GRANT #11 Health-Bioterrorism	\$341.91	\$0.00	\$0.00	\$341.91	\$0.00	\$341.91
969 STATE GRANT #14 Aggressive Driving Enforcement	\$-669.98	\$15,191.81	\$13,646.82	\$875.01	\$0.00	\$875.01
956 STATE GRANT #24 Fire District 2 State Training	\$157.81	\$0.00	\$157.81	\$0.00	\$0.00	\$0.00
957 STATE GRANT #25 Fire District 2 Training 08-09	\$10,104.80	\$116,535.49	\$126,690.29	\$-50.00	\$0.00	\$-50.00
228 SURVEYOR'S CORNER PERPETUATION Surveyor Corner Perpetuation	\$65,599.72	\$15,165.00	\$7,133.46	\$73,631.26	\$0.00	\$73,631.26
289 TOBACCO SETTLEMENT Health Tobacco Settlement	\$135,660.97	\$35,013.55	\$0.00	\$170,674.52	\$0.00	\$170,674.52

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UNIT NAME: KOSCIUSKO COUNTYID: 43-1-0COUNTY: KOSCIUSKO COUNTYPART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
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<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						
546 TRUST #1 KCCRVC Commission	\$66,195.56	\$887,837.78	\$891,734.43	\$62,298.91	\$0.00	\$62,298.91
252 USER FEE Town _County User Fees	\$36,167.00	\$27,996.94	\$24,437.69	\$39,726.25	\$0.00	\$39,726.25
Total by Fund Type:	\$7,457,694.23	\$33,165,700.74	\$30,598,511.43	\$10,024,883.54	\$4,157,978.82	\$14,182,862.36
FUND TYPE: CAPITAL PROJECTS						
290 CEDIT CAPITAL PROJECTS County Edit Fund	\$3,677,872.02	\$13,107,901.96	\$11,749,412.47	\$5,036,361.51	\$0.00	\$5,036,361.51
206 CUMULATIVE BRIDGE Cum Bridge	\$691,244.43	\$2,868,850.26	\$2,985,131.36	\$574,963.33	\$605,474.64	\$1,180,437.97
236 CUMULATIVE CAPITAL DEVELOPMENT County Cum Capital Developmnt	\$1,305,073.41	\$10,051,733.73	\$7,177,903.92	\$4,178,903.22	\$0.00	\$4,178,903.22
207 CUMULATIVE JAIL Cum Jail	\$94,750.13	\$210,802.73	\$161,264.75	\$144,288.11	\$0.00	\$144,288.11
208 GENERAL DRAIN IMPROVEMENT Gen. Drain Improvement	\$49,004.35	\$488,203.18	\$471,461.04	\$65,746.49	\$0.00	\$65,746.49
505 REDEVELOPMENT BOND (PROCEEDS) Redevelopment Comm Dreyfus TIF	\$0.00	\$60,722.72	\$24,992.84	\$35,729.88	\$0.00	\$35,729.88
Total by Fund Type:	\$5,817,944.34	\$26,788,214.58	\$22,570,166.38	\$10,035,992.54	\$605,474.64	\$10,641,467.18
FUND TYPE: INTERNAL SERVICE						
239 SELF-INSURANCE Employee Principle Group Fund	\$87,932.70	\$3,991,391.57	\$3,612,158.88	\$467,165.39	\$0.00	\$467,165.39
Total by Fund Type:	\$87,932.70	\$3,991,391.57	\$3,612,158.88	\$467,165.39	\$0.00	\$467,165.39
FUND TYPE: PENSION TRUST						
POLICE PENSION POLICE PENSION	\$743,647.07	\$834,897.13	\$983,206.79	\$595,337.41	\$2,595,767.61	\$3,191,105.02
Total by Fund Type:	\$743,647.07	\$834,897.13	\$983,206.79	\$595,337.41	\$2,595,767.61	\$3,191,105.02
FUND TYPE: PRIVATE PURPOSE						
250 CONGRESSIONAL SCHOOL PRINCIPAL Principal Congressional	\$0.00	\$28,129.47	\$28,129.47	\$0.00	\$28,129.47	\$28,129.47
Total by Fund Type:	\$0.00	\$28,129.47	\$28,129.47	\$0.00	\$28,129.47	\$28,129.47
FUND TYPE: AGENCY						
604 CEDIT AGENCY County Edit Tax	\$0.00	\$6,287,779.18	\$6,287,779.18	\$0.00	\$4,573,143.24	\$4,573,143.24
263 CHILDREN W/SPEC HEALTH NEEDS AGENCY Co Children/Special Needs	\$0.00	\$20,773.03	\$20,773.03	\$0.00	\$0.00	\$0.00

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UNIT NAME: KOSCIUSKO COUNTYID: 43-1-0COUNTY: KOSCIUSKO COUNTYPART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
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<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						
253 CITY AND TOWN COURT COSTS	\$1,949.77	\$29,263.19	\$29,358.90	\$1,854.06	\$0.00	\$1,854.06
City _Town Court Costs						
CLERK'S CD CLERK'S CD	\$50,000.00	\$201.64	\$201.64	\$50,000.00	\$0.00	\$50,000.00
CLERK'S SUPPORT ACCOUNT	\$48,789.39	\$1,373,021.73	\$1,360,258.25	\$61,552.87	\$0.00	\$61,552.87
CLERK'S SUPPORT ACCOUNT						
CLERK'S TRUST CLERK'S TRUST	\$860,854.35	\$6,432,486.42	\$6,566,248.42	\$727,092.35	\$0.00	\$727,092.35
601 COIT AGENCY Cert Share Local	\$0.00	\$14,477,731.01	\$14,477,731.01	\$0.00	\$0.00	\$0.00
Option Tax						
251 CONGRESSIONAL SCHOOL	\$14,946.30	\$540.85	\$1,125.02	\$14,362.13	\$0.00	\$14,362.13
INTEREST Interest-Congressional						
246 CONVENTION AND TOURISM	\$29,162.71	\$365,528.27	\$371,904.20	\$22,786.78	\$0.00	\$22,786.78
AGENCY Innkeepers Tax						
233 CORONERS TRAINING _CON'T	\$637.00	\$7,430.50	\$7,222.25	\$845.25	\$0.00	\$845.25
EDUCATION St Coroner Tr _C						
Education						
CRIME STOPPERS CRIME	\$28,749.92	\$0.00	\$950.00	\$27,799.92	\$0.00	\$27,799.92
STOPPERS						
216 DEFERRED COMPENSATION	\$0.00	\$67,454.49	\$67,454.49	\$0.00	\$0.00	\$0.00
Deferred Compensation						
273 DIRECT DEPOSIT CLEARING	\$0.00	\$6,508,824.29	\$6,508,824.29	\$0.00	\$0.00	\$0.00
Direct Deposit						
709 EDUCATION PLATE FEES	\$0.00	\$2,006.25	\$2,006.25	\$0.00	\$0.00	\$0.00
AGENCY Education Plate Fee Dist.						
227 HEALTH CARE FOR INDIGENT	\$0.00	\$106,461.80	\$106,461.80	\$0.00	\$0.00	\$0.00
AGENCY Co Hosp Care For Indigent						
309 HOMESTEAD CREDIT REBATE	\$11,147.74	\$0.00	\$-109.16	\$11,256.90	\$0.00	\$11,256.90
Homestead Credit Rebate Distri						
242 INFRACTION JUDGEMENTS Clerk	\$57,098.51	\$227,817.50	\$210,854.52	\$74,061.49	\$0.00	\$74,061.49
Of Court-Infraction						
303 INHERITANCE TAX Inheritance	\$448,394.32	\$841,741.24	\$1,197,313.90	\$92,821.66	\$0.00	\$92,821.66
Tax						
INVESTORS WEEKLY INVESTORS	\$500,000.00	\$1,209.26	\$1,209.26	\$500,000.00	\$0.00	\$500,000.00
WEEKLY						
256 MEDICAL ASST TO WARDS	\$0.00	\$7,789.87	\$7,789.87	\$0.00	\$0.00	\$0.00
AGENCY Medical Assistance To Wards						
295 MORTGAGE FEES-STATE	\$620.00	\$10,322.50	\$10,125.00	\$817.50	\$0.00	\$817.50
SHARE Mortgage Fee Fund						
50 PAYROLL Payroll	\$0.00	\$11,131,380.15	\$11,131,380.15	\$0.00	\$0.00	\$0.00
211 PAYROLL	\$0.00	\$979,545.94	\$979,545.94	\$0.00	\$0.00	\$0.00
WITHHOLDING-FEDERAL						
Withholding-Federal						

(CAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOSCIUSKO COUNTYID: 43-1-0COUNTY: KOSCIUSKO COUNTYPART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
FOR THE FISCAL YEAR ENDING 2009PAGE: 7

<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						
550 PAYROLL	\$3,791.51	\$2,276,514.66	\$2,271,489.85	\$8,816.32	\$215,976.33	\$224,792.65
WITHHOLDING-INSURANCE						
Insurance EFT Account						
224 PAYROLL WITHHOLDING-LOCAL	\$0.00	\$107,337.30	\$107,337.30	\$0.00	\$0.00	\$0.00
TAX Withholding-Co Option Tax						
214 PAYROLL	\$0.00	\$152,449.57	\$152,449.57	\$0.00	\$0.00	\$0.00
WITHHOLDING-MEDICARE						
Withholding-Medicare						
213 PAYROLL WITHHOLDING-OASI	\$0.00	\$650,849.58	\$650,849.58	\$0.00	\$0.00	\$0.00
Withholding - Oasi						
212 PAYROLL WITHHOLDING-STATE	\$0.00	\$360,691.25	\$360,691.25	\$0.00	\$0.00	\$0.00
Withholding-State						
210 PAYROLL	\$4,389.21	\$200,193.02	\$197,092.04	\$7,490.19	\$0.00	\$7,490.19
WITHHOLDINGS-OTHER Withholding -						
Insurance						
235 PAYROLL	\$0.00	\$55.00	\$55.00	\$0.00	\$0.00	\$0.00
WITHHOLDINGS-UNITED WAY United						
Way						
215 PERF Withholding-P.E.R.F.	\$62,259.00	\$277,221.36	\$274,820.96	\$64,659.40	\$0.00	\$64,659.40
285 RECORDER Recorder Refund	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
502 SEWAGE COLLECTIONS Sewage	\$0.00	\$350,283.17	\$350,283.17	\$0.00	\$0.00	\$0.00
Charge Assessment Delq.						
SHERIFF INMATE TRUST SHERIFF	\$39,161.93	\$1,062,056.20	\$1,071,538.76	\$29,679.37	\$0.00	\$29,679.37
INMATE TRUST						
255 SPECIAL DEATH BENEFIT	\$400.00	\$8,745.00	\$8,025.00	\$1,120.00	\$0.00	\$1,120.00
Special Death Benefit Fee						
310 STATE FAIR BOARD State Fair	\$0.00	\$20,773.03	\$20,773.03	\$0.00	\$0.00	\$0.00
Board Tax						
301 STATE FINES AND	\$18,345.50	\$115,714.71	\$109,363.50	\$24,696.71	\$0.00	\$24,696.71
FORFEITURES Fines _Forfeitures						
311 STATE FORESTRY TAX State	\$0.00	\$41,546.07	\$41,546.07	\$0.00	\$0.00	\$0.00
Forestry Board Tax						
286 STATE SETTLEMENT State Share	\$0.00	\$156,911.51	\$156,911.51	\$0.00	\$0.00	\$0.00
of Del Tax _Pen						
220 SURPLUS TAX Surplus Tax	\$237,789.00	\$454,934.65	\$222,451.25	\$470,272.40	\$0.00	\$470,272.40
222 SURPLUS TAX SALE Tax Sale	\$15,760.47	\$1,491,286.90	\$658,784.82	\$848,262.55	\$0.00	\$848,262.55
Surplus						
400 TAX DISTRIBUTION Library	\$0.00	\$86,903,010.66	\$86,903,010.66	\$0.00	\$0.00	\$0.00
Capital Projects						
221 TAX SALE REDEMPTION Tax Sale	\$0.00	\$126,136.69	\$126,136.69	\$0.00	\$0.00	\$0.00
Redemption						

(CAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: KOSCIUSKO COUNTYID: 43-1-0COUNTY: KOSCIUSKO COUNTYPART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
FOR THE FISCAL YEAR ENDING 2009PAGE: 8

<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						
TREASURER UNSETTLED TAX	\$21,938,788.77	\$1,421,602.29	\$21,938,788.77	\$1,421,602.29	\$0.00	\$1,421,602.29
COLLECTIONS						
217 WAGE GARNISHMENT	\$0.00	\$97,728.68	\$97,728.68	\$0.00	\$0.00	\$0.00
Garnishment						
503 WEED CUTTING Weed Cutting	\$0.00	\$1,567.50	\$1,567.50	\$0.00	\$0.00	\$0.00
Assessments						
202 WELFARE TRUST Welfare Trust	\$12,227.01	\$1,261.00	\$13,488.01	\$0.00	\$0.00	\$0.00
Clearance						
WORK RELEASE INMATE TRUST	\$4,551.25	\$6,199.49	\$9,535.85	\$1,214.89	\$0.00	\$1,214.89
WORK RELEASE INMATE TRUST						
Total by Fund Type:	\$24,390,113.66	\$145,164,378.40	\$165,091,127.03	\$4,463,365.03	\$4,789,119.57	\$9,252,484.60
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Subtotal All Funds:	\$42,751,295.19	\$229,684,906.69	\$239,654,278.27	\$32,781,923.61	\$12,176,470.11	\$44,958,393.72
Section II						
Less:						
Investment Sales		\$357,820.80				
Investment Purchases			\$34,770,372.97			
Transfers In		\$1,101,923.23				
Transfers Out			\$1,101,923.23			
Net Receipts and Disbursements		\$228,225,162.66	\$203,781,982.07			

A detailed Accounting of Receipts and Disbursements is on file in the County Auditor's Office and may be reviewed during normal business hours.