

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

CAR-1 (REVISED 2008)

ANNUAL COUNTY FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

FOR THE FISCAL YEAR THAT ENDED 2008

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

TITLE: Kosciusko County Auditor

DATE SIGNED: Jan 27, 2009

CITY: Warsaw

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (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 COUNTYID: 43-1-0COUNTY: KOSCIUSKO COUNTYPART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
FOR THE FISCAL YEAR ENDING 2008PAGE: 1Beginning Cash
Fund Balances
01/01/2008Ending Cash
Fund Balances
12/31/2008Investments
at 12/31/2008Total Cash and
Investments
at 12/31/2008Funds**Section I****FUND TYPE: GENERAL**

100 GENERAL

\$8,358,149.67

\$13,196,829.02

\$17,301,015.50

\$4,253,963.19

\$4,253,963.19

Total by Fund Type:

\$8,358,149.67

\$13,196,829.02

\$17,301,015.50

\$4,253,963.19

\$4,253,963.19

FUND TYPE: SPECIAL REVENUE

INMATE MEALS INMATE MEALS

\$29,574.69

\$361,624.28

\$362,148.81

\$29,050.16

\$29,050.16

SHERIFF'S COMMISSARY KOS CO

\$113,168.12

\$415,365.21

\$374,909.84

\$153,623.49

\$153,623.49

SHERIFF'S COMMISSARY

\$307,301.47

\$445,935.69

\$612,355.46

\$140,881.70

\$140,881.70

204 MOTOR VEHICLE HIGHWAY

\$199,301.65

\$18,212,526.72

\$17,772,008.42

\$639,819.95

\$3,927,516.07

205 LOCAL ROAD AND STREET

\$397,913.84

\$3,618,775.31

\$3,670,930.85

\$345,758.30

\$706,404.66

209 DRAINAGE MAINTENANCE

\$852,761.88

\$25,844.84

\$293,687.21

\$584,919.51

\$584,919.51

223 DOG DOG FUND SURPLUS

\$18,064.58

\$16,419.65

\$3,398.55

\$31,085.68

\$31,085.68

228 SURVEYOR'S CORNER

\$85,148.29

\$18,531.93

\$38,080.50

\$65,599.72

\$65,599.72

PERPETUATION

\$11,910.47

\$7,945.00

\$2,149.61

\$17,705.86

\$17,705.86

230 HEALTH GRANT HEALTH

\$137,658.57

\$34,319.75

\$80,047.57

\$91,930.75

\$91,930.75

232 FIREARMS TRAINING

\$10,179.92

\$30,667.57

\$15,481.95

\$25,365.54

\$25,365.54

233 CORONERS EDUCATION

\$613.75

\$7,130.00

\$7,106.75

\$637.00

\$637.00

234 EXTRADITION

\$30,551.46

\$17,490.97

\$36,311.41

\$11,731.02

\$11,731.02

238 RECORDER'S RECORDS

\$97,330.08

\$83,164.86

\$165,585.24

\$14,909.70

\$14,909.70

PERPETUATION

\$682,792.80

\$872,095.33

\$1,306,598.27

\$248,289.86

\$248,289.86

241 FAMILY AND CHILDREN

\$55,468.76

\$49,609.67

\$55,468.76

\$49,609.67

\$49,609.67

243 MISDEMEANANT

\$2,339.74

\$4,408.00

\$250.00

\$6,497.74

\$6,497.74

245 SHERIFF'S CONTINUING

\$52,454.30

\$18,255.00

\$9,002.50

\$61,706.80

\$61,706.80

EDUCATION

\$354,577.76

\$142,379.88

\$138,030.44

\$358,927.20

\$358,927.20

247 SALES DISCLOSURE

\$53,828.31

\$4,490.43

\$10,972.00

\$47,346.74

\$47,346.74

248 ADULT PROBATION SERVICES

\$35,406.00

\$24,916.00

\$24,155.00

\$36,167.00

\$36,167.00

249 JUVENILE PROBATION SERVICE

\$122,332.92

\$50,668.00

\$40,779.00

\$132,221.92

\$132,221.92

252 USER FEE

254 PRETRIAL DIVERSION

(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 2008

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<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
259 DRUG FREE COMMUNITY	\$69,958.10	\$82,246.63	\$87,586.26	\$64,618.47	\$0.00	\$64,618.47
260 FEDERAL GRANTS # 3 PRENATAL	\$36,903.77	\$38,497.86	\$14,908.94	\$60,492.69	\$0.00	\$60,492.69
266 IDENTIFICATION SECURITY PROTECTION	\$50,110.10	\$31,466.00	\$24,143.00	\$57,433.10	\$0.00	\$57,433.10
267 CHILD ADVOCACY CHILD ABUSE PREVENTION	\$4,750.00	\$350.00	\$0.00	\$5,100.00	\$0.00	\$5,100.00
269 JURY PAY	\$12,050.21	\$15,412.50	\$0.00	\$27,462.71	\$0.00	\$27,462.71
271 ELECTRONIC MAP GENERATION	\$16,315.68	\$9,827.50	\$0.00	\$26,143.18	\$0.00	\$26,143.18
274 PLAT BOOK	\$62,329.00	\$18,615.00	\$5.00	\$80,939.00	\$0.00	\$80,939.00
275 PROPERTY REASSESSMENT	\$1,295,305.59	\$3,895,018.36	\$3,987,555.08	\$1,202,768.87	\$1,472,745.85	\$2,675,514.72
279 CLERK'S RECORDS PERPETUATION	\$15,811.25	\$26,474.00	\$3,748.40	\$38,536.85	\$0.00	\$38,536.85
280 PRIVATE FOUNDATION GRANT WELL CHILD	\$54,999.99	\$18,386.09	\$29,447.56	\$43,938.52	\$0.00	\$43,938.52
284 ALCOHOL AND DRUG SERVICES	\$139,649.88	\$61,561.88	\$26,250.77	\$174,960.99	\$0.00	\$174,960.99
288 RAINY DAY	\$343,461.29	\$964,927.69	\$7,600.00	\$1,300,788.98	\$0.00	\$1,300,788.98
289 TOBACCO SETTLEMENT	\$100,587.52	\$35,073.45	\$0.00	\$135,660.97	\$0.00	\$135,660.97
291 CHILDREN'S PSYCH RES TREATMENT SERV	\$197,748.54	\$427,692.38	\$238,512.44	\$386,928.48	\$0.00	\$386,928.48
293 SHERIFF SALE ADMINISTRATION	\$62,488.36	\$60,850.45	\$54,017.14	\$69,321.67	\$0.00	\$69,321.67
304 PROSECUTOR TITLE IV-D #1 PROSECUTOR IV-D INCENTIVE - NEW	\$89,492.60	\$50,462.79	\$47,055.78	\$92,899.61	\$0.00	\$92,899.61
306 LAW ENFORCEMENT FORFEITURES	\$84,682.57	\$66,059.87	\$53,845.42	\$96,897.02	\$0.00	\$96,897.02
312 CLERK TITLE IV-D #1 CLERK IV-D INCENTIVE (OLD)	\$116,022.61	\$27,253.00	\$15,975.28	\$127,300.33	\$0.00	\$127,300.33
500 REDEVELOPMENT COMMISSION	\$0.00	\$35,286.62	\$0.00	\$35,286.62	\$0.00	\$35,286.62
504 FEDERAL GRANTS # 4 VICTIM ASSISTANCE -STOP GRANT	\$137.69	\$0.00	\$0.00	\$137.69	\$0.00	\$137.69
506 FEDERAL GRANTS #18 VICTIM ASSISTANCE	\$-5,817.71	\$0.00	\$0.00	\$-5,817.71	\$0.00	\$-5,817.71
507 FEDERAL GRANTS #23 CENTER OF HOPE	\$-1,160.93	\$1,200.00	\$1,044.68	\$-1,005.61	\$0.00	\$-1,005.61
518 CREDIT HOMESTEAD CREDIT HEA 1001-2008 HOMESTEAD CREDIT	\$0.00	\$16,158.60	\$0.00	\$16,158.60	\$0.00	\$16,158.60

(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 2008PAGE: 3

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
520 SPECIAL REVENUE - OTHER	\$3,750.00	\$0.00	\$0.00	\$3,750.00	\$0.00	\$3,750.00
521 DONATIONS	\$8,836.65	\$12,338.04	\$12,701.13	\$8,473.56	\$0.00	\$8,473.56
522 ENHANCED ACCESS	\$0.00	\$273.00	\$0.00	\$273.00	\$0.00	\$273.00
546 TRUST #1 KCCRVC COMMISSION	\$188,070.76	\$788,236.93	\$910,112.13	\$66,195.56	\$0.00	\$66,195.56
606 RIVERBOAT REVENUE SHARING	\$0.00	\$464,564.14	\$464,564.14	\$0.00	\$0.00	\$0.00
710 EMERGENCY PLANNING/RIGHT TO KNOW LOCAL EMERGENCY PLANNING	\$38,302.41	\$16,850.88	\$5,717.72	\$49,435.57	\$0.00	\$49,435.57
712 FEDERAL GRANTS # 9 AD GRANT	\$18,342.64	\$0.00	\$0.00	\$18,342.64	\$0.00	\$18,342.64
713 EMERGENCY TELEPHONE SYSTEM	\$304,895.92	\$590,191.51	\$755,859.21	\$139,228.22	\$0.00	\$139,228.22
724 FEDERAL GRANTS #12 DUI REIMBURSEMENT	\$1,417.89	\$6,967.10	\$8,003.43	\$381.56	\$0.00	\$381.56
731 STATE GRANT # 5 COUNTY TRANSITION PROGRAM	\$1,550.00	\$4,790.00	\$0.00	\$6,340.00	\$0.00	\$6,340.00
911 COURT APPOINTED SPECIAL ADVOCATE	\$0.00	\$9,695.29	\$6,695.00	\$3,000.29	\$0.00	\$3,000.29
922 FEDERAL GRANTS # 1 PUBLIC MASS TRANS 18025040FED	\$0.00	\$464,682.00	\$464,682.00	\$0.00	\$0.00	\$0.00
926 FEDERAL GRANTS #26 FACT GRANT D3-9-2168	\$0.00	\$5,357.00	\$7,221.27	\$-1,864.27	\$0.00	\$-1,864.27
928 LOCAL GOVT GRANT # 4 K-21 MOBILE DATA	\$0.00	\$38,570.00	\$38,570.00	\$0.00	\$0.00	\$0.00
930 FEDERAL GRANTS #45 DISTRICT 2 EXERCISE GRANT	\$0.00	\$15,243.49	\$20,403.32	\$-5,159.83	\$0.00	\$-5,159.83
935 FEDERAL GRANTS #20 VOCA 07VA053	\$-3,216.74	\$15,345.39	\$21,266.22	\$-9,137.57	\$0.00	\$-9,137.57
936 FEDERAL GRANTS #21 VOCA 05VA061	\$0.00	\$6,115.56	\$7,874.52	\$-1,758.96	\$0.00	\$-1,758.96
941 STATE GRANT #11 HEALTH-BIOTERRORISM	\$341.91	\$0.00	\$0.00	\$341.91	\$0.00	\$341.91
944 STATE GRANT # 7 OPERATION PULL OVER	\$0.00	\$19,181.03	\$21,933.67	\$-2,752.64	\$0.00	\$-2,752.64
948 STATE GRANT # 9 DNR GRANT 2008	\$-16,688.66	\$39,899.16	\$28,097.10	\$-4,886.60	\$0.00	\$-4,886.60
954 FEDERAL GRANTS #37 AD GRANT 05-DJ-025	\$20,089.02	\$0.00	\$0.00	\$20,089.02	\$0.00	\$20,089.02
955 FEDERAL GRANTS #24 FIRE DISTRICT 2 FEDERAL TRAINING	\$0.00	\$45,691.30	\$45,691.30	\$0.00	\$0.00	\$0.00

(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 2008

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<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
956 STATE GRANT #24 FIRE DISTRICT 2 STATE TRAINING	\$0.00	\$98,819.09	\$98,661.28	\$157.81	\$0.00	\$157.81
957 STATE GRANT #25 FIRE DISTRICT 2 FEDERAL TRAINING	\$0.00	\$10,104.80	\$0.00	\$10,104.80	\$0.00	\$10,104.80
963 GIFT CDC ENABLER	\$2.69	\$0.00	\$0.00	\$2.69	\$0.00	\$2.69
969 STATE GRANT #14 AGGRESSIVE DRIVING ENFORCEMENT	\$0.00	\$11,665.75	\$12,335.73	\$-669.98	\$0.00	\$-669.98
972 STATE GRANT #16 PDA/GPS UNITS	\$1,700.00	\$0.00	\$1,700.00	\$0.00	\$0.00	\$0.00
978 SOIL AND WATER GRANT	\$0.00	\$36,763.81	\$36,763.81	\$0.00	\$0.00	\$0.00
979 SHERIFF PENSION HOLDING	\$60.00	\$58,563.00	\$58,383.00	\$240.00	\$0.00	\$240.00
980 LOCAL GOVT GRANT #10 KCADP UNITED WAY GRANT	\$14,102.00	\$0.00	\$6,576.90	\$7,525.10	\$0.00	\$7,525.10
981 FEDERAL GRANTS #44 FACT K4-2008-02-02-04	\$-4,305.00	\$72,977.06	\$68,672.06	\$0.00	\$0.00	\$0.00
982 HOMELAND SECURITY PUBLIC SAFETY INTEROP COMMUNICATION	\$0.00	\$294,253.08	\$294,253.08	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$6,973,756.96	\$33,472,523.17	\$33,007,891.91	\$7,438,388.22	\$5,121,088.33	\$12,559,476.55
FUND TYPE: CAPITAL PROJECTS						
206 CUMULATIVE BRIDGE	\$545,000.51	\$1,905,956.05	\$1,759,712.13	\$691,244.43	\$0.00	\$691,244.43
207 CUMULATIVE JAIL	\$131,310.80	\$101,831.98	\$138,392.65	\$94,750.13	\$0.00	\$94,750.13
208 GENERAL DRAIN IMPROVEMENT	\$292,789.75	\$37,412.87	\$281,198.27	\$49,004.35	\$0.00	\$49,004.35
236 CUMULATIVE CAPITAL DEVELOPMENT	\$1,099,653.10	\$7,020,767.23	\$6,815,346.92	\$1,305,073.41	\$2,180,331.39	\$3,485,404.80
290 CREDIT CAPITAL PROJECTS	\$3,456,233.60	\$16,412,014.91	\$16,190,376.49	\$3,677,872.02	\$0.00	\$3,677,872.02
Total by Fund Type:	\$5,524,987.76	\$25,477,983.04	\$25,185,026.46	\$5,817,944.34	\$2,180,331.39	\$7,998,275.73
FUND TYPE: INTERNAL SERVICE						
239 SELF-INSURANCE	\$186,581.53	\$3,973,392.88	\$4,072,041.71	\$87,932.70	\$0.00	\$87,932.70
Total by Fund Type:	\$186,581.53	\$3,973,392.88	\$4,072,041.71	\$87,932.70	\$0.00	\$87,932.70
FUND TYPE: PRIVATE PURPOSE						
250 CONGRESSIONAL SCHOOL PRINCIPAL	\$0.00	\$56,258.94	\$56,258.94	\$0.00	\$28,129.47	\$28,129.47
Total by Fund Type:	\$0.00	\$56,258.94	\$56,258.94	\$0.00	\$28,129.47	\$28,129.47
FUND TYPE: AGENCY						

(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 2008PAGE: 5

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
INMATE TRUST INMATE TRUST	\$60,335.96	\$1,153,085.95	\$1,174,259.98	\$39,161.93	\$0.00	\$39,161.93
CLERK'S INVESTORS WEEKLY	\$500,506.14	\$4,780.56	\$5,026.96	\$500,259.74	\$0.00	\$500,259.74
INVESTORS WEEKLY						
CLERK'S INVESTMENT CD	\$50,000.00	\$2,575.20	\$2,575.20	\$50,000.00	\$0.00	\$50,000.00
INVESTMENT CD						
CLERK'S TRUST CLERK'S TRUST	\$723,466.76	\$1,640,310.27	\$1,712,072.24	\$651,704.79	\$0.00	\$651,704.79
BARBEE CONSERVANCY BARBEE CONSERVANCE	\$343,794.87	\$5,119.83	\$348,914.70	\$0.00	\$0.00	\$0.00
CLERK'S SUPPORT SUPPORT	\$80,625.54	\$2,079,088.88	\$2,030,299.49	\$129,414.93	\$0.00	\$129,414.93
PROSECUTOR'S NSF COLLECTION	\$0.00	\$8,670.00	\$8,670.00	\$0.00	\$0.00	\$0.00
NSF CHECK COLLECTION						
SHERIFF CRIME STOPPERS KOS CO	\$29,103.27	\$0.00	\$353.35	\$28,749.92	\$0.00	\$28,749.92
CRIME STOPPERS, INC						
TREASURER TAX COLLECTIONS	\$21,878,360.83	\$60,927.94	\$0.00	\$21,939,288.77	\$0.00	\$21,939,288.77
UNSETTLED TAX COLLECTION						
50 PAYROLL	\$0.00	\$11,176,687.11	\$11,176,687.11	\$0.00	\$0.00	\$0.00
202 WELFARE TRUST	\$31,268.00	\$22,492.27	\$41,533.26	\$12,227.01	\$0.00	\$12,227.01
210 PAYROLL	\$1,485.85	\$204,437.37	\$201,534.01	\$4,389.21	\$0.00	\$4,389.21
WITHHOLDINGS-OTHER						
211 PAYROLL	\$0.00	\$1,109,422.52	\$1,109,422.52	\$0.00	\$0.00	\$0.00
WITHHOLDING-FEDERAL						
212 PAYROLL WITHHOLDING-STATE	\$0.00	\$365,043.61	\$365,043.61	\$0.00	\$0.00	\$0.00
213 PAYROLL WITHHOLDING-OASI	\$0.00	\$659,543.68	\$659,543.68	\$0.00	\$0.00	\$0.00
214 PAYROLL	\$0.00	\$154,498.06	\$154,498.06	\$0.00	\$0.00	\$0.00
WITHHOLDING-MEDICARE						
215 PERF	\$69,242.07	\$266,036.58	\$273,019.65	\$62,259.00	\$0.00	\$62,259.00
216 DEFERRED COMPENSATION	\$0.00	\$81,661.34	\$81,661.34	\$0.00	\$0.00	\$0.00
217 WAGE GARNISHMENT	\$0.00	\$101,167.49	\$101,167.49	\$0.00	\$0.00	\$0.00
220 SURPLUS TAX	\$471,944.28	\$106,807.85	\$340,963.13	\$237,789.00	\$0.00	\$237,789.00
222 SURPLUS TAX SALE	\$164,617.80	\$0.00	\$148,857.33	\$15,760.47	\$0.00	\$15,760.47
224 PAYROLL WITHHOLDING-LOCAL TAX	\$0.00	\$107,226.46	\$107,226.46	\$0.00	\$0.00	\$0.00
227 HEALTH CARE FOR INDIGENT AGENCY	\$0.00	\$163,791.62	\$163,791.62	\$0.00	\$0.00	\$0.00
235 PAYROLL	\$0.00	\$171.00	\$171.00	\$0.00	\$0.00	\$0.00
WITHHOLDINGS-UNITED WAY						

(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 2008PAGE: 6

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
242 INFRACTION JUDGEMENTS	\$48,457.60	\$230,764.50	\$222,123.59	\$57,098.51	\$0.00	\$57,098.51
246 CONVENTION AND TOURISM AGENCY INKKEEPERS TAX	\$34,466.58	\$461,295.00	\$466,598.87	\$29,162.71	\$162,755.41	\$191,918.12
251 CONGRESSIONAL SCHOOL INTEREST	\$15,009.17	\$1,062.15	\$1,125.02	\$14,946.30	\$0.00	\$14,946.30
253 CITY AND TOWN COURT COSTS	\$2,341.35	\$30,479.99	\$30,871.57	\$1,949.77	\$0.00	\$1,949.77
255 SPECIAL DEATH BENEFIT	\$565.00	\$9,140.00	\$9,305.00	\$400.00	\$0.00	\$400.00
256 MEDICAL ASST TO WARDS AGENCY	\$0.00	\$11,984.76	\$11,984.76	\$0.00	\$0.00	\$0.00
263 CHILDREN W/SPEC HEALTH NEEDS AGENCY	\$0.00	\$31,959.37	\$31,959.37	\$0.00	\$0.00	\$0.00
270 OVERWEIGHT VEHICLE FINES	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
273 DIRECT DEPOSIT CLEARING	\$0.00	\$6,453,379.91	\$6,453,379.91	\$0.00	\$0.00	\$0.00
285 RECORDER	\$293.00	\$15.00	\$8.00	\$300.00	\$0.00	\$300.00
295 MORTGAGE FEES-STATE SHARE	\$703.50	\$9,068.00	\$9,151.50	\$620.00	\$0.00	\$620.00
301 STATE FINES AND FORFEITURES	\$10,042.00	\$133,482.65	\$125,179.15	\$18,345.50	\$0.00	\$18,345.50
303 INHERITANCE TAX	\$2,430,924.56	\$1,399,168.16	\$3,381,698.40	\$448,394.32	\$0.00	\$448,394.32
309 HOMESTEAD CREDIT REBATE	\$112,541.00	\$4,332,001.82	\$4,433,395.08	\$11,147.74	\$0.00	\$11,147.74
310 STATE FAIR BOARD	\$0.00	\$31,959.37	\$31,959.37	\$0.00	\$0.00	\$0.00
311 STATE FORESTRY TAX	\$0.00	\$63,918.66	\$63,918.66	\$0.00	\$0.00	\$0.00
400 TAX DISTRIBUTION	\$0.00	\$75,241,636.14	\$75,241,636.14	\$0.00	\$0.00	\$0.00
502 SEWAGE COLLECTIONS	\$0.00	\$29,829.13	\$29,829.13	\$0.00	\$0.00	\$0.00
550 PAYROLL WITHHOLDING-INSURANCE	\$23,263.93	\$2,229,683.97	\$2,249,156.39	\$3,791.51	\$310,714.70	\$314,506.21
601 COIT AGENCY	\$0.00	\$12,271,431.27	\$12,271,431.27	\$0.00	\$0.00	\$0.00
604 CREDIT AGENCY	\$0.00	\$5,648,453.43	\$5,648,453.43	\$0.00	\$4,516,238.66	\$4,516,238.66
709 EDUCATION PLATE FEES AGENCY	\$112.50	\$4,462.50	\$4,575.00	\$0.00	\$0.00	\$0.00
Total by Fund Type:	\$27,083,471.56	\$128,099,721.37	\$130,926,031.80	\$24,257,161.13	\$4,989,708.77	\$29,246,869.90

(CAR-1)ANNUAL FINANCIAL REPORT

UNIT NAME: KOSCIUSKO COUNTY
COUNTY: KOSCIUSKO COUNTY

ID: 43-1-0

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(COUNTY GOVERNMENTAL FUNDS)
FOR THE FISCAL YEAR ENDING 2008

PAGE: 7

Beginning Cash
Fund Balances
01/01/2008

Ending Cash
Fund Balances
12/31/2008

Total Cash and
Investments
at 12/31/2008

Funds

Section I

2008
Receipts

2008
Disbursements

Subtotal All Funds:

\$48,126,947.48

\$204,276,708.42

\$210,548,266.32

\$41,855,389.58

\$12,319,257.96

\$54,174,647.54

Section II

Less:

Investment Sales

\$0.00

Investment Purchases

\$45,345,283.90

Transfers In

\$0.00

Transfers Out

\$0.00

Net Receipts and Disbursements

\$204,276,708.42

\$165,202,982.42