

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
KOSCIUSKO COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/14/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards	5-6
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-10
Notes to Financial Statement	11-15
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	18-39
Schedule of Capital Assets	40
Schedule of Long-Term Debt	41
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	44-45
Schedule of Expenditures of Federal Awards	48
Notes to Schedule of Expenditures of Federal Awards	49
Schedule of Findings and Questioned Costs	50
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	54
Exit Conference	52

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Marsha McSherry	01-01-11 to 12-31-14
Treasurer	Sue Ann Mitchell	01-01-09 to 12-31-12
Clerk	Jason F. McSherry	01-01-09 to 12-31-12
Sheriff	William Goshert	01-01-07 to 12-31-14
Recorder	Deb Wright	01-01-07 to 12-31-14
President of the Board of County Commissioners	Brad Jackson Bob Conley	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Thomas Anglin	01-01-11 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

We have audited the accompanying financial statement of Kosciusko County (County), for the year ended December 31, 2011. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 3, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Long-Term Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

April 3, 2012



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

We have audited the financial statement of Kosciusko County (County), for the year ended December 31, 2011, and have issued our report thereon dated April 3, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

April 3, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statements and notes are presented as intended by the County.

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 8,703,781	\$ 15,239,592	\$ 15,116,470	\$ 8,826,903
Highway - MVH	3,927,652	3,332,631	4,306,537	2,953,746
Local Road & Street	440,833	643,628	961,078	123,383
Sheriff Accident Report	5,407	7,433	2,047	10,793
Gun Permits	27,639	23,290	37,796	13,133
County Health	547,676	761,943	662,291	647,328
Drug & Alcohol User Fees	171,360	59,830	67,941	163,249
Clerk Document Storage Fee	69,602	22,495	29,942	62,155
Recorder's Enhanced Access	13,051	6,359	12,000	7,410
Electronic Data	26,668	353	-	27,021
Emergency Tele Sys E911	-	284,690	284,690	-
Drug Free Communities	49,967	74,981	109,063	15,885
Drainage Maintenance	942,927	606,432	666,909	882,450
Local Emergency Planning	54,743	7,678	13,302	49,119
Prosecutor IV-D Incentive - New	144,663	102,857	26,500	221,020
County Extradition	9,726	9,334	12,172	6,888
Juvenile Probation User Fees	20,184	5,304	23,409	2,079
Adult Probation User Fees	404,654	185,363	155,563	434,454
Records Record Perpetuation	42,052	104,952	116,065	30,939
Town & County User Fees	40,255	20,289	20,764	39,780
Pre-Trial Diversion Fund	217,865	53,202	46,370	224,697
CASA	-	20,123	20,123	-
Plat Book Fund	99,374	16,075	12,875	102,574
County Correction	-	49,610	49,610	-
Clerk IV-D Incentive (NEW)	118,120	68,769	23,310	163,579
Surveyor Corner Perpetuation	87,705	15,608	32,940	70,373
Jury Fee	51,650	11,077	-	62,727
Rainy Day Fund	5,245,617	145,669	-	5,391,286
State Disclosure Of Sales	705	8,180	8,150	735
Local Health Dept Trust Acct	205,688	35,014	-	240,702
Child Abuse Prevention	5,800	300	-	6,100
Levy Excess Fund	35,502	-	35,502	-
Sheriff Sale Fund	112,703	44,583	57,807	99,479
County ID Security Protection	32,323	17,435	47,444	2,314
Prosecutor ARRA	26,143	-	18,812	7,331
Clerk ARRA	42,919	-	-	42,919
Ineligible Deduction Fund Coun	53,272	11,705	3	64,974
Title IV-D Incentive	-	68,771	-	68,771
County Elected Officials Train	-	3,723	1	3,722
County Cum Capital Development	3,324,998	799,143	1,989,006	2,135,135
Cum Bridge	1,289,691	640,695	470,443	1,459,943
Cum Jail	144,653	144,885	150,000	139,538
Gen. Drain Improvement	151,127	264,792	266,601	149,318
County EDIT Fund	8,686,576	2,899,788	6,174,842	5,411,522
Law Enforcement Data Access	7,700	7,000	-	14,700
Employee Health Insurance Fund	1,084,111	3,465,568	2,792,988	1,756,691
Principal Congressional	28,129	-	-	28,129
City & Town Court Costs	-	21,614	21,614	-
St Coroner Tr & C Education	676	7,434	7,471	639
Interest-Congressional	13,478	139	563	13,054
Clerk's Trust CAR	1,000,475	5,231,238	5,260,248	971,465
Weed Cutting Assessments	-	112	112	-
Tax Sale Surplus	1,023,844	1,106,943	1,406,601	724,186
Tax Sale Redemption	-	455,197	455,197	-
Surplus Tax	288,198	131,544	171,033	248,709
Fines & Forfeitures	12,892	104,577	110,692	6,777
Sewage Charge Assessment Delq.	-	204,568	204,568	-
Overweight Vehicle	-	2	2	-
Infraction Deferral	72,447	44,489	32,191	84,745
Inheritance Tax	1,335,805	1,976,764	2,538,581	773,988

The notes to the financial statement are an integral part of this statement.

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Special Death Benefit Fee	520	7,685	7,620	585
Education Plate Fee Dist.	-	2,025	2,025	-
County EDIT Tax	-	3,803,623	3,803,623	-
Cert Share Local Option Tax	-	8,828,362	8,828,362	-
Innkeepers Tax	28,404	400,761	405,888	23,277
Mortgage Fee Fund	970	7,763	7,943	790
Homestead Credit Rebate Distri	11,148	-	11,148	-
HEA 1001-2008 Homestead Credit	2,209	132	-	2,341
Homestd Property Database DLGF	13	5	18	-
Tax Distribution	-	70,486,950	70,486,950	-
Clerk Incentive Old	-	2	2	-
Emergency Wireless Tele E911	-	331,757	331,757	-
Sheriff Stimulus	3	-	3	-
Etna Green Sheriff Patrol Reim	-	6,800	6,800	-
Flexible Spending Account	6,249	55,107	52,011	9,345
Aflac	-	10,739	10,739	-
Boston Mutual Life Insurance	63	49,375	49,375	63
Dental Insurance	3	23,320	23,320	3
Withholding Sheriff Pension	-	52,633	52,633	-
Commercial Vehicle Excise Tax	-	365,438	365,438	-
Financial Institution	-	320,508	320,508	-
Clerk of Court Infraction	9,912	124,101	127,167	6,846
Child Restraint Fees	125	1,415	1,463	77
Prosecutor PCA	-	2,384	2,245	139
Diabetes Research	9,039	50,482	59,521	-
Immunization Program	(6,591)	12,651	6,059	1
Health Department TB Grant	11	-	11	-
Health Dept H1N1 Grant	52,842	194	53,036	-
2008 Homeland Security Exercise	(16,133)	32,890	16,684	73
District 2 Communications	(7,196)	254,395	247,199	-
Amateur Radio Grant	-	-	-	-
2008 Exercise Grant	(1,780)	3,475	1,768	(73)
2010 EMPG	-	2,908	2,941	(33)
2010 SHSP	-	132,177	158,698	(26,521)
NLE 11 Exercise	-	78,491	57,118	21,373
2009 Exercise Grant	-	8,586	15,769	(7,183)
Clerk's ISETS CAR	12,097	1,472,771	1,464,790	20,078
Probation CAR	4,703	341,200	340,584	5,319
Sheriff Inmate Meal CAR	16,863	316,845	328,073	5,635
Sheriff Inmate Trust CAR	22,555	1,136,459	1,097,152	61,862
Sheriff Work Release Inmate Trust CAR	1,339	16,558	14,498	3,399
Sheriff Department CAR	-	865,255	865,255	-
Sheriff Commissary CAR	141,352	446,908	389,992	198,268
Sheriff Crime Stoppers CAR	27,793	-	1,103	26,690
Treasurer CAR	1,663,657	1,658,224	1,663,657	1,658,224
Treasurer Cash Change CAR	500	-	-	500
Sheriff Pension CAR Lake City Bank	5,757,298	831,911	525,026	6,064,183
SHOT Team Donation	600	-	-	600
Public Mass Trans 18025040 FED	1,350	302,740	304,090	-
Co Family & Child's Fund	-	263	263	-
Dog Fund Surplus	9,380	-	-	9,380
Co Sheriff Cont Education	8,123	3,728	8,275	3,576
Esther Pfeiderer Donation	3	-	3	-
D.A.R.E. Donations	5,700	-	901	4,799
Sheriff Donation Fund	8,059	8,771	3,959	12,871
Public Mass Trans 18025040 STA	-	146,087	146,087	-
Prenatal	65,614	22,410	22,941	65,083

The notes to the financial statement are an integral part of this statement.

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Victim Assistance-Stop Grant	138	-	-	138
CDC Enabler Fund	3	-	3	-
DNR 2011	-	15,000	14,273	727
Fire District 2 11/12/13	-	1,893	1,893	-
Operation Pull Over PT-08-04-0	(2,733)	20,199	23,921	(6,455)
County Transition Program	67,460	26,025	-	93,485
DNR Grant 2008	11	-	-	11
DNR Grant 2009	3	-	-	3
DNR Grant 2010	48	-	-	48
Property Reassessment 2017	-	359,315	-	359,315
Riverboat Revenue Sharing	-	463,451	463,451	-
AD Grant	18,343	-	-	18,343
Center Of Hope	39	-	-	39
Cum Reassessment	2,628,775	2,236	744,469	1,886,542
Well Child Fund	5,809	24,042	25,364	4,487
KCCRVC Commission	26,037	405,888	403,905	28,020
Health Maintenance Grant	48,214	52,479	87,147	13,546
Law Enforcement Forfeitures	88,592	7,713	16,045	80,260
DUI Reimbursement	2,051	9,396	6,866	4,581
VOCA 10VAPR143	(9,369)	33,050	23,681	-
VOCA 11VAPR147	-	5,175	13,180	(8,005)
Center Of Hope 07VA211	51	-	-	51
Fire District 2 Training 10/11	4,329	41,080	45,309	100
Health - Bioterrorism	342	-	342	-
Aggressive Driving Enforcement	875	7,545	8,113	307
KCADP United Way Grant	6	-	-	6
Children's Psychiatric Residen	-	394	394	-
2008 District 2 Communications	(20)	-	-	(20)
Assessor Ed/Sales Disclosure	75,867	8,180	-	84,047
F.A.C.T. K4-2010-03-02-05	(19,696)	21,656	-	1,960
Dreyfus TIF Bond Repayment	174,390	161,520	135,000	200,910
Clerk Sheriff Pension	-	48,204	47,904	300
AD Grant 05-DJ-025	20,089	-	-	20,089
Fire District 2 Training 08-09	(50)	-	-	(50)
CASA 07VA052	3,000	-	-	3,000
F.A.C.T. D3-12-6233	-	-	7,369	(7,369)
F.A.C.T K8-2011-03-02-04	(2,496)	61,927	59,220	211
Pandemic Fund	2,000	-	92	1,908
TB Medical Expenses	30,141	-	141	30,000
Sub Division Escrow	3,750	-	-	3,750
Redevelopment Comm Dreyfus TIF	39,473	23,285	-	62,758
Promotional Fund	3,611	2,806	190	6,227
Recorder Refund	305	-	-	305
Gross Tax On Real Estate	20	-	20	-
Payroll	-	8,482,659	8,482,659	-
Deferred Compensation	-	73,270	73,270	-
Colonial Insurance	-	13,746	13,746	-
Withholding - P.E.R.F.	64,242	271,020	273,787	61,475
Withholding - Federal	-	1,123,440	1,123,440	-
Withholding - State	-	353,882	353,882	-
Withholding - Oasi	-	437,845	437,845	-
Withholding - Co Option Tax	-	107,461	107,461	-
Insurance EFT Account	38,799	2,355,621	2,394,394	26
Garnishment	-	69,257	69,448	(191)
Withholding - Medicare	-	151,310	151,310	-
Direct Deposit	-	6,725,272	6,725,272	-
Totals	\$ 51,592,272	\$ 154,570,276	\$ 160,057,536	\$ 46,105,012

The notes to the financial statement are an integral part of this statement.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts may include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Penalties which include fees received for late payments.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements may include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	Highway - MVH	Local Road & Street	Sheriff Accident Report	Gun Permits	County Health	Drug & Alcohol User Fees	Clerk Document Storage Fee
Cash and investments - beginning	\$ 8,703,781	\$ 3,927,652	\$ 440,833	\$ 5,407	\$ 27,639	\$ 547,676	\$ 171,360	\$ 69,602
Receipts:								
Taxes	10,940,832	-	-	-	-	641,223	-	-
Licenses and permits	41,670	33,370	-	-	23,290	-	-	-
Intergovernmental	1,107,314	3,255,517	643,628	-	-	54,222	-	-
Charges for services	824,320	468	-	7,433	-	66,308	-	-
Fines and forfeits	363,635	-	-	-	-	-	-	22,495
Other receipts	1,961,821	43,276	-	-	-	190	59,830	-
Total receipts	<u>15,239,592</u>	<u>3,332,631</u>	<u>643,628</u>	<u>7,433</u>	<u>23,290</u>	<u>761,943</u>	<u>59,830</u>	<u>22,495</u>
Disbursements:								
Personal services	11,944,385	2,163,987	-	-	-	571,468	52,409	-
Supplies	392,173	1,757,582	961,078	-	-	42,959	10,132	-
Other services and charges	2,569,195	289,449	-	-	-	47,790	-	-
Capital outlay	21,172	95,439	-	-	-	-	-	-
Other disbursements	189,545	80	-	2,047	37,796	74	5,400	29,942
Total disbursements	<u>15,116,470</u>	<u>4,306,537</u>	<u>961,078</u>	<u>2,047</u>	<u>37,796</u>	<u>662,291</u>	<u>67,941</u>	<u>29,942</u>
Excess (deficiency) of receipts over disbursements	<u>123,122</u>	<u>(973,906)</u>	<u>(317,450)</u>	<u>5,386</u>	<u>(14,506)</u>	<u>99,652</u>	<u>(8,111)</u>	<u>(7,447)</u>
Cash and investments - ending	<u>\$ 8,826,903</u>	<u>\$ 2,953,746</u>	<u>\$ 123,383</u>	<u>\$ 10,793</u>	<u>\$ 13,133</u>	<u>\$ 647,328</u>	<u>\$ 163,249</u>	<u>\$ 62,155</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Recorder's Enhanced Access	Electronic Data	Emergency Tele Sys E911	Drug Free Communities	Drainage Maintenance	Local Emergency Planning	Prosecutor IV-D Incentive - New	County Extradition
Cash and investments - beginning	\$ 13,051	\$ 26,668	\$ -	\$ 49,967	\$ 942,927	\$ 54,743	\$ 144,663	\$ 9,726
Receipts:								
Taxes	-	-	-	-	606,432	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	7,678	1,658	-
Charges for services	6,359	353	284,690	-	-	-	-	9,271
Fines and forfeits	-	-	-	74,841	-	-	-	-
Other receipts	-	-	-	140	-	-	101,199	63
Total receipts	<u>6,359</u>	<u>353</u>	<u>284,690</u>	<u>74,981</u>	<u>606,432</u>	<u>7,678</u>	<u>102,857</u>	<u>9,334</u>
Disbursements:								
Personal services	-	-	-	-	-	11,748	23,840	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	12,000	-	-	109,063	-	476	-	-
Capital outlay	-	-	-	-	-	1,078	-	-
Other disbursements	-	-	284,690	-	666,909	-	2,660	12,172
Total disbursements	<u>12,000</u>	<u>-</u>	<u>284,690</u>	<u>109,063</u>	<u>666,909</u>	<u>13,302</u>	<u>26,500</u>	<u>12,172</u>
Excess (deficiency) of receipts over disbursements	<u>(5,641)</u>	<u>353</u>	<u>-</u>	<u>(34,082)</u>	<u>(60,477)</u>	<u>(5,624)</u>	<u>76,357</u>	<u>(2,838)</u>
Cash and investments - ending	<u>\$ 7,410</u>	<u>\$ 27,021</u>	<u>\$ -</u>	<u>\$ 15,885</u>	<u>\$ 882,450</u>	<u>\$ 49,119</u>	<u>\$ 221,020</u>	<u>\$ 6,888</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Juvenile Probation User Fees	Adult Probation User Fees	Records Record Perpetuation	Town & County User Fees	Pre-Trial Diversion Fund	CASA	Plat Book Fund	County Correction
Cash and investments - beginning	\$ 20,184	\$ 404,654	\$ 42,052	\$ 40,255	\$ 217,865	\$ -	\$ 99,374	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	20,123	-	49,610
Charges for services	-	375	104,952	-	-	-	-	-
Fines and forfeits	5,304	171,632	-	20,289	53,202	-	16,075	-
Other receipts	-	13,356	-	-	-	-	-	-
Total receipts	5,304	185,363	104,952	20,289	53,202	20,123	16,075	49,610
Disbursements:								
Personal services	23,409	127,637	-	-	-	-	-	49,610
Supplies	-	27,476	-	-	-	-	-	-
Other services and charges	-	450	-	-	26,750	-	12,875	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	116,065	20,764	19,620	20,123	-	-
Total disbursements	23,409	155,563	116,065	20,764	46,370	20,123	12,875	49,610
Excess (deficiency) of receipts over disbursements	(18,105)	29,800	(11,113)	(475)	6,832	-	3,200	-
Cash and investments - ending	\$ 2,079	\$ 434,454	\$ 30,939	\$ 39,780	\$ 224,697	\$ -	\$ 102,574	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk IV-D Incentive (NEW)	Surveyor Corner Perpetuation	Jury Fee	Rainy Day Fund	State Disclosure Of Sales	Local Health Dept Trust Acct	Child Abuse Prevention	Levy Excess Fund
Cash and investments - beginning	\$ 118,120	\$ 87,705	\$ 51,650	\$ 5,245,617	\$ 705	\$ 205,688	\$ 5,800	\$ 35,502
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	15,608	-	-	8,180	-	300	-
Fines and forfeits	-	-	11,077	-	-	-	-	-
Other receipts	68,769	-	-	145,669	-	35,014	-	-
Total receipts	68,769	15,608	11,077	145,669	8,180	35,014	300	-
Disbursements:								
Personal services	-	732	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	32,203	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	23,310	5	-	-	8,150	-	-	35,502
Total disbursements	23,310	32,940	-	-	8,150	-	-	35,502
Excess (deficiency) of receipts over disbursements	45,459	(17,332)	11,077	145,669	30	35,014	300	(35,502)
Cash and investments - ending	\$ 163,579	\$ 70,373	\$ 62,727	\$ 5,391,286	\$ 735	\$ 240,702	\$ 6,100	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Sale Fund	County ID Security Protection	Prosecutor ARRA	Clerk ARRA	Ineligible Deduction Fund Coun	Title IV-D Incentive	County Elected Officials Train	County Cum Capital Development
Cash and investments - beginning	\$ 112,703	\$ 32,323	\$ 26,143	\$ 42,919	\$ 53,272	\$ -	\$ -	\$ 3,324,998
Receipts:								
Taxes	-	-	-	-	-	-	-	726,720
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	61,453
Charges for services	44,583	-	-	-	8,523	-	-	7,546
Fines and forfeits	-	17,411	-	-	-	-	3,723	-
Other receipts	-	24	-	-	3,182	68,771	-	3,424
Total receipts	<u>44,583</u>	<u>17,435</u>	<u>-</u>	<u>-</u>	<u>11,705</u>	<u>68,771</u>	<u>3,723</u>	<u>799,143</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	231,284
Other services and charges	-	-	-	-	-	-	-	946,682
Capital outlay	-	-	-	-	-	-	-	811,040
Other disbursements	57,807	47,444	18,812	-	3	-	1	-
Total disbursements	<u>57,807</u>	<u>47,444</u>	<u>18,812</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>1</u>	<u>1,989,006</u>
Excess (deficiency) of receipts over disbursements	<u>(13,224)</u>	<u>(30,009)</u>	<u>(18,812)</u>	<u>-</u>	<u>11,702</u>	<u>68,771</u>	<u>3,722</u>	<u>(1,189,863)</u>
Cash and investments - ending	<u>\$ 99,479</u>	<u>\$ 2,314</u>	<u>\$ 7,331</u>	<u>\$ 42,919</u>	<u>\$ 64,974</u>	<u>\$ 68,771</u>	<u>\$ 3,722</u>	<u>\$ 2,135,135</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cum Bridge	Cum Jail	Gen. Drain Improvement	County EDIT Fund	Law Enforcement Data Access	Employee Health Insurance Fund	Principal Congressional	City & Town Court Costs
Cash and investments - beginning	\$ 1,289,691	\$ 144,653	\$ 151,127	\$ 8,686,576	\$ 7,700	\$ 1,084,111	\$ 28,129	\$ -
Receipts:								
Taxes	539,696	133,588	264,792	2,444,207	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	45,638	11,297	-	-	-	-	-	-
Charges for services	55,361	-	-	375	-	2,911,613	-	-
Fines and forfeits	-	-	-	-	-	-	-	21,614
Other receipts	-	-	-	455,206	7,000	553,955	-	-
Total receipts	<u>640,695</u>	<u>144,885</u>	<u>264,792</u>	<u>2,899,788</u>	<u>7,000</u>	<u>3,465,568</u>	<u>-</u>	<u>21,614</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	470,443	-	-	1,595,566	-	-	-	-
Capital outlay	-	150,000	-	4,579,286	-	-	-	-
Other disbursements	-	-	266,601	-	-	2,792,988	-	21,614
Total disbursements	<u>470,443</u>	<u>150,000</u>	<u>266,601</u>	<u>6,174,842</u>	<u>-</u>	<u>2,792,988</u>	<u>-</u>	<u>21,614</u>
Excess (deficiency) of receipts over disbursements	<u>170,252</u>	<u>(5,115)</u>	<u>(1,809)</u>	<u>(3,275,054)</u>	<u>7,000</u>	<u>672,580</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,459,943</u>	<u>\$ 139,538</u>	<u>\$ 149,318</u>	<u>\$ 5,411,522</u>	<u>\$ 14,700</u>	<u>\$ 1,756,691</u>	<u>\$ 28,129</u>	<u>\$ -</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	St Coroner Tr & C Education	Interest - Congressional	Clerk's Trust CAR	Weed Cutting Assessments	Tax Sale Surplus	Tax Sale Redemption	Surplus Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 676	\$ 13,478	\$ 1,000,475	\$ -	\$ 1,023,844	\$ -	\$ 288,198	\$ 12,892
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	7,434	-	-	-	-	454,270	33	-
Fines and forfeits	-	-	-	112	-	927	-	104,577
Other receipts	-	139	5,231,238	-	1,106,943	-	131,511	-
Total receipts	7,434	139	5,231,238	112	1,106,943	455,197	131,544	104,577
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	7,471	563	5,260,248	112	1,406,601	455,197	171,033	110,692
Total disbursements	7,471	563	5,260,248	112	1,406,601	455,197	171,033	110,692
Excess (deficiency) of receipts over disbursements	(37)	(424)	(29,010)	-	(299,658)	-	(39,489)	(6,115)
Cash and investments - ending	\$ 639	\$ 13,054	\$ 971,465	\$ -	\$ 724,186	\$ -	\$ 248,709	\$ 6,777

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sewage Charge Assessment Delq.	Overweight Vehicle	Infraction Deferral	Inheritance Tax	Special Death Benefit Fee	Education Plate Fee Dist.	County EDIT Tax	Cert Share Local Option Tax
Cash and investments - beginning	\$ -	\$ -	\$ 72,447	\$ 1,335,805	\$ 520	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	3,803,623	8,828,362
Licenses and permits	-	-	-	-	-	1,969	-	-
Intergovernmental	-	-	-	-	-	56	-	-
Charges for services	204,568	-	44,489	1,976,764	-	-	-	-
Fines and forfeits	-	2	-	-	7,685	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>204,568</u>	<u>2</u>	<u>44,489</u>	<u>1,976,764</u>	<u>7,685</u>	<u>2,025</u>	<u>3,803,623</u>	<u>8,828,362</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	32,191	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	204,568	2	-	2,538,581	7,620	2,025	3,803,623	8,828,362
Total disbursements	<u>204,568</u>	<u>2</u>	<u>32,191</u>	<u>2,538,581</u>	<u>7,620</u>	<u>2,025</u>	<u>3,803,623</u>	<u>8,828,362</u>
Excess (deficiency) of receipts over disbursements	-	-	12,298	(561,817)	65	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,745</u>	<u>\$ 773,988</u>	<u>\$ 585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Innkeepers Tax	Mortgage Fee Fund	Homestead Credit Rebate Distri	HEA 1001-2008 Homestead Credit	Homestd Property Database DLGF	Tax Distribution	Clerk Incentive Old	Emergency Wireless Tele E911
Cash and investments - beginning	\$ 28,404	\$ 970	\$ 11,148	\$ 2,209	\$ 13	\$ -	\$ -	\$ -
Receipts:								
Taxes	400,761	-	-	-	-	63,057,878	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	7,429,072	-	-
Charges for services	-	7,763	-	132	5	-	-	331,757
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2	-
Total receipts	<u>400,761</u>	<u>7,763</u>	<u>-</u>	<u>132</u>	<u>5</u>	<u>70,486,950</u>	<u>2</u>	<u>331,757</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	405,888	7,943	11,148	-	18	70,486,950	2	331,757
Total disbursements	<u>405,888</u>	<u>7,943</u>	<u>11,148</u>	<u>-</u>	<u>18</u>	<u>70,486,950</u>	<u>2</u>	<u>331,757</u>
Excess (deficiency) of receipts over disbursements	<u>(5,127)</u>	<u>(180)</u>	<u>(11,148)</u>	<u>132</u>	<u>(13)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 23,277</u>	<u>\$ 790</u>	<u>\$ -</u>	<u>\$ 2,341</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Stimulus	Etna Green Sheriff Patrol Reim	Flexible Spending Account	Aflac	Boston Mutual Life Insurance	Dental Insurance	Withholding Sheriff Pension	Commercial Vehicle Excise Tax
Cash and investments - beginning	\$ 3	\$ -	\$ 6,249	\$ -	\$ 63	\$ 3	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	365,438
Charges for services	-	6,800	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	55,107	10,739	49,375	23,320	52,633	-
Total receipts	-	6,800	55,107	10,739	49,375	23,320	52,633	365,438
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3	6,800	52,011	10,739	49,375	23,320	52,633	365,438
Total disbursements	3	6,800	52,011	10,739	49,375	23,320	52,633	365,438
Excess (deficiency) of receipts over disbursements	(3)	-	3,096	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 9,345	\$ -	\$ 63	\$ 3	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Financial Institution	Clerk of Court Infraction	Child Restraint Fees	Prosecutor PCA	Diabetes Research	Immunization Program	Health Department TB Grant	Health Dept H1N1 Grant
Cash and investments - beginning	\$ -	\$ 9,912	\$ 125	\$ -	\$ 9,039	\$ (6,591)	\$ 11	\$ 52,842
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	320,508	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	194
Fines and forfeits	-	124,101	1,415	-	-	-	-	-
Other receipts	-	-	-	2,384	50,482	12,651	-	-
Total receipts	<u>320,508</u>	<u>124,101</u>	<u>1,415</u>	<u>2,384</u>	<u>50,482</u>	<u>12,651</u>	<u>-</u>	<u>194</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	320,508	127,167	1,463	2,245	59,521	6,059	11	53,036
Total disbursements	<u>320,508</u>	<u>127,167</u>	<u>1,463</u>	<u>2,245</u>	<u>59,521</u>	<u>6,059</u>	<u>11</u>	<u>53,036</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,066)</u>	<u>(48)</u>	<u>139</u>	<u>(9,039)</u>	<u>6,592</u>	<u>(11)</u>	<u>(52,842)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,846</u>	<u>\$ 77</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	2008 Homeland Security Exercise	District 2 Communications	Amateur Radio Grant	2008 Exercise Grant	2010 EMPG	2010 SHSP	NLE 11 Exercise	2009 Exercise Grant
Cash and investments - beginning	\$ (16,133)	\$ (7,196)	\$ -	\$ (1,780)	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	32,890	254,395	-	3,475	2,908	132,177	78,491	8,586
Total receipts	<u>32,890</u>	<u>254,395</u>	<u>-</u>	<u>3,475</u>	<u>2,908</u>	<u>132,177</u>	<u>78,491</u>	<u>8,586</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	16,684	247,199	-	1,768	2,941	158,698	57,118	15,769
Total disbursements	<u>16,684</u>	<u>247,199</u>	<u>-</u>	<u>1,768</u>	<u>2,941</u>	<u>158,698</u>	<u>57,118</u>	<u>15,769</u>
Excess (deficiency) of receipts over disbursements	<u>16,206</u>	<u>7,196</u>	<u>-</u>	<u>1,707</u>	<u>(33)</u>	<u>(26,521)</u>	<u>21,373</u>	<u>(7,183)</u>
Cash and investments - ending	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (73)</u>	<u>\$ (33)</u>	<u>\$ (26,521)</u>	<u>\$ 21,373</u>	<u>\$ (7,183)</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Clerk's ISETS CAR	Probation CAR	Sheriff Inmate Meal CAR	Sheriff Inmate Trust CAR	Sheriff Work Release Inmate Trust CAR	Sheriff Department CAR	Sheriff Commissary CAR	Sheriff Crime Stoppers CAR
Cash and investments - beginning	\$ 12,097	\$ 4,703	\$ 16,863	\$ 22,555	\$ 1,339	\$ -	\$ 141,352	\$ 27,793
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,472,771	341,200	316,845	1,136,459	16,558	865,255	446,908	-
Total receipts	1,472,771	341,200	316,845	1,136,459	16,558	865,255	446,908	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,464,790	340,584	328,073	1,097,152	14,498	865,255	389,992	1,103
Total disbursements	1,464,790	340,584	328,073	1,097,152	14,498	865,255	389,992	1,103
Excess (deficiency) of receipts over disbursements	7,981	616	(11,228)	39,307	2,060	-	56,916	(1,103)
Cash and investments - ending	\$ 20,078	\$ 5,319	\$ 5,635	\$ 61,862	\$ 3,399	\$ -	\$ 198,268	\$ 26,690

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Treasurer CAR	Treasurer Cash Change CAR	Sheriff Pension CAR Lake City Bank	SHOT Team Donation	Public Mass Trans 1802504O FED	Co Family & Child's Fund	Dog Fund Surplus	Co Sheriff Cont Education
Cash and investments - beginning	\$ 1,663,657	\$ 500	\$ 5,757,298	\$ 600	\$ 1,350	\$ -	\$ 9,380	\$ 8,123
Receipts:								
Taxes	1,658,224	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	302,740	-	-	-
Charges for services	-	-	-	-	-	-	-	54
Fines and forfeits	-	-	-	-	-	-	-	3,674
Other receipts	-	-	831,911	-	-	263	-	-
Total receipts	<u>1,658,224</u>	<u>-</u>	<u>831,911</u>	<u>-</u>	<u>302,740</u>	<u>263</u>	<u>-</u>	<u>3,728</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,663,657	-	525,026	-	304,090	263	-	8,275
Total disbursements	<u>1,663,657</u>	<u>-</u>	<u>525,026</u>	<u>-</u>	<u>304,090</u>	<u>263</u>	<u>-</u>	<u>8,275</u>
Excess (deficiency) of receipts over disbursements	<u>(5,433)</u>	<u>-</u>	<u>306,885</u>	<u>-</u>	<u>(1,350)</u>	<u>-</u>	<u>-</u>	<u>(4,547)</u>
Cash and investments - ending	<u>\$ 1,658,224</u>	<u>\$ 500</u>	<u>\$ 6,064,183</u>	<u>\$ 600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,380</u>	<u>\$ 3,576</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Esther Pfleiderer Donation	D.A.R.E. Donations	Sheriff Donation Fund	Public Mass Trans 18025040 STA	Prenatal	Victim Assistance-Stop Grant	CDC Enabler Fund	DNR 2011
Cash and investments - beginning	\$ 3	\$ 5,700	\$ 8,059	\$ -	\$ 65,614	\$ 138	\$ 3	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	146,087	22,410	-	-	15,000
Charges for services	-	-	8,765	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	6	-	-	-	-	-
Total receipts	-	-	8,771	146,087	22,410	-	-	15,000
Disbursements:								
Personal services	-	-	-	-	12,941	-	-	12,666
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	10,000	-	3	1,607
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3	901	3,959	146,087	-	-	-	-
Total disbursements	3	901	3,959	146,087	22,941	-	3	14,273
Excess (deficiency) of receipts over disbursements	(3)	(901)	4,812	-	(531)	-	(3)	727
Cash and investments - ending	\$ -	\$ 4,799	\$ 12,871	\$ -	\$ 65,083	\$ 138	\$ -	\$ 727

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Fire District 2 11/12/13	Operation Pull Over PT-08-04-0	County Transition Program	DNR Grant 2008	DNR Grant 2009	DNR Grant 2010	Property Reassessment 2017	Riverboat Revenue Sharing
Cash and investments - beginning	\$ -	\$ (2,733)	\$ 67,460	\$ 11	\$ 3	\$ 48	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	331,299	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	1,893	20,199	17,025	-	-	-	28,016	463,451
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	9,000	-	-	-	-	-
Total receipts	<u>1,893</u>	<u>20,199</u>	<u>26,025</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,315</u>	<u>463,451</u>
Disbursements:								
Personal services	1,543	23,921	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	350	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	463,451
Total disbursements	<u>1,893</u>	<u>23,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>463,451</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(3,722)</u>	<u>26,025</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359,315</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (6,455)</u>	<u>\$ 93,485</u>	<u>\$ 11</u>	<u>\$ 3</u>	<u>\$ 48</u>	<u>\$ 359,315</u>	<u>\$ -</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	AD Grant	Center Of Hope	Cum Reassessment	Well Child Fund	KCCRVC Commission	Health Maintenance Grant	Law Enforcement Forfeitures	DUI Reimbursement
Cash and investments - beginning	\$ 18,343	\$ 39	\$ 2,628,775	\$ 5,809	\$ 26,037	\$ 48,214	\$ 88,592	\$ 2,051
Receipts:								
Taxes	-	-	-	-	405,888	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	22,998	-	52,479	-	9,396
Charges for services	-	-	-	-	-	-	7,713	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	2,236	1,044	-	-	-	-
Total receipts	-	-	2,236	24,042	405,888	52,479	7,713	9,396
Disbursements:								
Personal services	-	-	427,866	19,647	-	73,433	-	-
Supplies	-	-	5,388	3,673	-	606	7,590	-
Other services and charges	-	-	72,851	2,044	403,905	-	7,000	-
Capital outlay	-	-	238,364	-	-	13,108	1,455	-
Other disbursements	-	-	-	-	-	-	-	6,866
Total disbursements	-	-	744,469	25,364	403,905	87,147	16,045	6,866
Excess (deficiency) of receipts over disbursements	-	-	(742,233)	(1,322)	1,983	(34,668)	(8,332)	2,530
Cash and investments - ending	\$ 18,343	\$ 39	\$ 1,886,542	\$ 4,487	\$ 28,020	\$ 13,546	\$ 80,260	\$ 4,581

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	VOCA 10VAPR143	VOCA 11VAPR147	Center Of Hope 07VA211	Fire District 2 Training 10/11	Health - Bioterrorism	Aggressive Driving Enforcement	KCADP United Way Grant	Children's Psychiatric Residen
Cash and investments - beginning	\$ (9,369)	\$ -	\$ 51	\$ 4,329	\$ 342	\$ 875	\$ 6	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	33,050	5,175	-	41,080	-	7,545	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	394
Total receipts	<u>33,050</u>	<u>5,175</u>	<u>-</u>	<u>41,080</u>	<u>-</u>	<u>7,545</u>	<u>-</u>	<u>394</u>
Disbursements:								
Personal services	23,681	13,180	-	28,955	-	8,113	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	16,354	342	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	394
Total disbursements	<u>23,681</u>	<u>13,180</u>	<u>-</u>	<u>45,309</u>	<u>342</u>	<u>8,113</u>	<u>-</u>	<u>394</u>
Excess (deficiency) of receipts over disbursements	<u>9,369</u>	<u>(8,005)</u>	<u>-</u>	<u>(4,229)</u>	<u>(342)</u>	<u>(568)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (8,005)</u>	<u>\$ 51</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 307</u>	<u>\$ 6</u>	<u>\$ -</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	2008 District 2 <u>Communications</u>	Assessor Ed/Sales Disclosure	F.A.C.T. K4-2010-03-02-05	Dreyfus TIF Bond Repayment	Clerk Sheriff Pension	AD Grant 05-DJ-025	Fire District 2 Training 08-09	CASA 07VA052
Cash and investments - beginning	\$ (20)	\$ 75,867	\$ (19,696)	\$ 174,390	\$ -	\$ 20,089	\$ (50)	\$ 3,000
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	21,656	-	-	-	-	-
Charges for services	-	-	-	161,520	-	-	-	-
Fines and forfeits	-	8,180	-	-	48,204	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	8,180	21,656	161,520	48,204	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	135,000	47,904	-	-	-
Total disbursements	-	-	-	135,000	47,904	-	-	-
Excess (deficiency) of receipts over disbursements	-	8,180	21,656	26,520	300	-	-	-
Cash and investments - ending	\$ (20)	\$ 84,047	\$ 1,960	\$ 200,910	\$ 300	\$ 20,089	\$ (50)	\$ 3,000

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	F.A.C.T. D3-12-6233	F.A.C.T. K8-2011-03-02-04	Pandemic Fund	TB Medical Expenses	Sub Division Escrow	Redevelopment Comm Dreyfus TIF	Promotional Fund	Recorder Refund
Cash and investments - beginning	\$ -	\$ (2,496)	\$ 2,000	\$ 30,141	\$ 3,750	\$ 39,473	\$ 3,611	\$ 305
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	61,927	-	-	-	-	-	-
Charges for services	-	-	-	-	-	23,285	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	2,806	-
Total receipts	-	61,927	-	-	-	23,285	2,806	-
Disbursements:								
Personal services	7,296	42,142	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	554	92	141	-	-	-	-
Capital outlay	73	16,524	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	190	-
Total disbursements	7,369	59,220	92	141	-	-	190	-
Excess (deficiency) of receipts over disbursements	(7,369)	2,707	(92)	(141)	-	23,285	2,616	-
Cash and investments - ending	\$ (7,369)	\$ 211	\$ 1,908	\$ 30,000	\$ 3,750	\$ 62,758	\$ 6,227	\$ 305

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Gross Tax On Real Estate	Payroll	Deferred Compensation	Colonial Insurance	Withholding Withholding - P.E.R.F.	Withholding Withholding - Federal	Withholding Withholding - State
Cash and investments - beginning	\$ 20	\$ -	\$ -	\$ -	\$ 64,242	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	8,482,659	73,270	13,746	271,020	1,123,440	353,882
Total receipts	-	8,482,659	73,270	13,746	271,020	1,123,440	353,882
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	20	8,482,659	73,270	13,746	273,787	1,123,440	353,882
Total disbursements	20	8,482,659	73,270	13,746	273,787	1,123,440	353,882
Excess (deficiency) of receipts over disbursements	(20)	-	-	-	(2,767)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 61,475	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Withholding - Oasi	Withholding - Co Option Tax	Insurance EFT Account	Garnishment	Withholding Withholding - Medicare	Direct Deposit	Totals
Cash and investments - beginning	\$ -	\$ -	\$ 38,799	\$ -	\$ -	\$ -	\$ 51,592,272
Receipts:							
Taxes	-	-	-	-	-	-	94,783,525
Licenses and permits	-	-	-	-	-	-	100,299
Intergovernmental	-	-	-	-	-	-	14,645,339
Charges for services	-	-	-	-	-	-	7,592,164
Fines and forfeits	-	-	-	-	-	-	1,080,175
Other receipts	437,845	107,461	2,355,621	69,257	151,310	6,725,272	36,368,774
Total receipts	437,845	107,461	2,355,621	69,257	151,310	6,725,272	154,570,276
Disbursements:							
Personal services	-	-	-	-	-	-	15,664,609
Supplies	-	-	-	-	-	-	3,439,941
Other services and charges	-	-	-	-	-	-	6,660,366
Capital outlay	-	-	-	-	-	-	5,927,539
Other disbursements	437,845	107,461	2,394,394	69,448	151,310	6,725,272	128,365,081
Total disbursements	437,845	107,461	2,394,394	69,448	151,310	6,725,272	160,057,536
Excess (deficiency) of receipts over disbursements	-	-	(38,773)	(191)	-	-	(5,487,260)
Cash and investments - ending	\$ -	\$ -	\$ 26	\$ (191)	\$ -	\$ -	\$ 46,105,012

KOSCIUSKO COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS
December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Other:	
Capital assets, not being depreciated:	
Land and Buildings	\$ 39,673,868
Infrastructure	50,567,954
Machinery and equipment	<u>2,357,636</u>
 Total other capital assets	 <u>\$ 92,599,458</u>

KOSCIUSKO COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/ Department
Capital leases:			
Highway	\$ 109,300	\$ 113,661	
Munson Property	600,000	12,500	
Bonds payable:			
General obligation bonds:			
Justice Building	4,565,000	1,895,000	
Revenue bonds:			
Louis Dreyfus TIF	<u>5,740,000</u>	<u>185,000</u>	
Total debt	<u>\$ 11,014,300</u>	<u>\$ 2,206,161</u>	

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

Compliance

We have audited the compliance of the Kosciusko County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that is applicable to its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, Board of County Commissioners, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

April 3, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

KOSCIUSKO COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	10VAPR143 10VAPR184	\$ 16,873 <u>5,175</u>
Total for federal grantor agency			<u>22,048</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass Through Indiana Department of Transportation Highway Safety Cluster			
Alcohol Impaired Driving Countermeasures Incentive Grants I Operation Pullover	20.601		19,379
Aggressive/Dangerous Driving Grant			5,600
DUI Task Force Patrol Grant			9,127
Fatal Alcohol Crash Team (FACT)			<u>63,468</u>
Total for cluster			<u>97,574</u>
Formula Grants for Other Than Urbanized Areas Federal Transit Grants	20.509	18025040	<u>274,771</u>
Total for federal grantor agency			<u>372,345</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Immunization Cluster			
Immunization Grants	93.268	A70-1-073063	<u>6,059</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement IV-D Expenditures	93.563		<u>497,484</u>
Total for federal grantor agency			<u>503,543</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Natural Resources Boating Safety Financial Assistance	97.012	E11-1-0004	<u>14,274</u>
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042	C44P-1-125A	<u>2,192</u>
State Homeland Security Program (SHSP)	97.073		
		C44P-0-204A	247,199
		C44P-0-237A	16,684
		C44P-0-071A	158,698
		C44P-0-036A	1,768
		C44P-0-207A	15,768
		C44P-0-247A	<u>57,118</u>
Total for program			<u>497,235</u>
Total for federal grantor agency			<u>513,701</u>
Total federal awards expended			<u>\$ 1,411,637</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

KOSCIUSKO COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Kosciusko County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Formula Grants for Other Than Urbanized Areas	20.509	\$ 274,771

KOSCIUSKO COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major program:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Type of auditor's report issued on compliance for major program:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	no

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

KOSCIUSKO COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

KOSCIUSKO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 3, 2012, with Marsha McSherry, Auditor; Ron Robinson, County Manager; and Michelle Puckett, Chief Deputy. Our audit disclosed no material items that warrant comment at this time.