

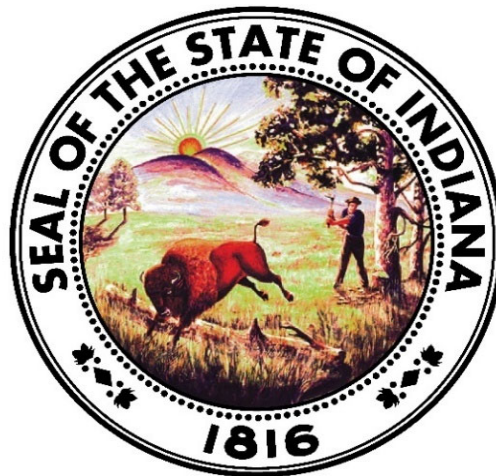
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

KOSCIUSKO COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/09/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-48
Schedule of Payables and Receivables	49
Schedule of Leases and Debt	50
Other Reports.....	51

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Rhonda J. Helser Alyssa Schmucker	01-01-23 to 08-31-24 09-01-24 to 12-31-24
County Treasurer	Michelle L. Puckett	01-01-23 to 12-31-24
Clerk of the Circuit Court	Ann M. Torpy	01-01-23 to 12-31-24
County Sheriff	Jim Smith	01-01-23 to 12-31-24
County Recorder	Deborah Wright	01-01-23 to 12-31-24
President of the Board of County Commissioners	Bradford Jackson Robert Conley	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Mike Long	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Kosciusko County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design 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. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 22, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 22, 2024

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other information presented was approved by management of the County. It is 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
County General	\$ 16,745,973	\$ 28,594,047	\$ 22,353,978	\$ 22,986,042
Sheriff Accident Report	5,011	9,216	7,432	6,795
County Edit Fund	9,402,479	5,178,670	3,933,313	10,647,836
City & Town Court Costs	48,506	19,481	-	67,987
Clerk Document Storage Fee	346,262	54,959	4,465	396,756
Community Correction User Fees	1,180,521	309,226	346,056	1,143,691
Community Transition Program	3,750	3,250	-	7,000
KCCRVC Comm	1,134,578	897,498	851,431	1,180,645
Assessor Ed/Sales Disclosure	141,811	20,760	32,604	129,967
Cum Bridge	1,355,377	950,288	517,412	1,788,253
County Cum Capital Development	4,391,164	2,764,783	1,786,855	5,369,092
Drug Free Communities-KCODE	83,904	85,755	74,412	95,247
Electronic Data	30,677	290	-	30,967
Local Emergency Planning	42,402	7,493	3,355	46,540
County Extradition	9,612	6,744	2,700	13,656
Gun Permits	133,325	33,818	29,666	137,477
Gen. Drain Improvement	374,803	341,746	197,270	519,279
County Health	1,384,414	786,196	1,069,202	1,101,408
County ID Security Protection	104,074	13,181	6,500	110,755
Health Maintenance Grant	261,426	48,859	31,811	278,474
Local Road & Street	1,930,953	1,403,173	1,469,864	1,864,262
County Misdemeanor Fund	-	49,001	49,001	-
Highway- MVH	3,384,498	3,580,670	4,271,796	2,693,372
Plat Book Fund	62,480	38,505	3,519	97,466
Rainy Day Fund	3,367,923	-	-	3,367,923
Records Record Perpetuation	831,594	222,114	333,388	720,320
Riverboat Revenue Sharing	-	451,217	451,217	-
Sex & Violent Offender Adm Co	39,495	4,797	424	43,868
Clerk Sheriff Pension	-	81,808	81,808	-
Supplemental PD Services Fund	787,893	154,579	1,970	940,502
Surplus Tax	172,187	210,890	123,761	259,316
Surveyor Corner Perpetuation	287,539	65,905	30,867	322,577
Tax Sale Redemption	35	110,817	110,852	-
Tax Sale Surplus	1,407,502	1,519,975	1,767,638	1,159,839
Local Health Dept Trust Acct	11,986	34,596	39,037	7,545
CASA	-	32,837	32,837	-
Statewide 9-1-1	450,073	767,455	628,674	588,854
Adult Probation User Fees	438,223	202,499	143,975	496,747
Juvenile Probation User Fees	45,760	1,163	13,217	33,706
Alternative Dispute Resolution	51,372	7,270	3,256	55,386
Drain Reconstruction	-	123,502	123,502	-
Drainage Maintenance	2,121,996	1,424,093	1,007,524	2,538,565
Sheriff Sale Fund	6,706	15,400	9,516	12,590
Health Clinic Administrative	91,439	67,532	67,169	91,802
Redevelopment Comm Dreyfus TIF	243,280	83,011	400	325,891
Employee Health Insurance Fund	5,110,455	5,399,293	5,041,504	5,468,244
Deferred Compensation	-	66,894	66,894	-
Withholding-Federal	-	1,344,088	1,344,088	-
Withholding-Co Option Tax	-	182,557	182,557	-
Withholding-P.E.R.F.	-	602,948	602,948	-
Withholding-Sheriff Pension	-	77,547	77,547	-
Withholding-State	-	511,898	511,898	-
Garnishment	-	24,559	24,559	-
Tax Distribution	-	128,759,872	128,759,872	-
Wheel Tax /Sur Tax	197,433	3,443,861	3,454,319	186,975
Commercial Vehicle Excise Tax	-	411,734	411,734	-
Financial Institution Fran Tax	-	694,143	694,143	-
Fines & Forfeitures	8,892	42,019	44,834	6,077
Clerk Of Court-Infraction	4,259	75,345	73,870	5,734
Special Death Benefit Fee	460	6,865	6,840	485
State Disclosure Of Sales	1,740	20,480	20,560	1,660
St Coroner Tr & C Education	972	9,775	9,992	755
Mortgage Fee Fund	568	6,265	6,338	495
Sex & Violent Offender Adm St	37	533	509	61
Child Restraint Fines	150	600	700	50
Education Plate Fee Dist.	19	900	919	-
93.563 Prosecutor PCA	4,662	995	371	5,286
93.563 Title IV-D Incentive	560,962	72,318	-	633,280
Prosecutor IV-D Incentive	164,918	67,791	48,050	184,659

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Clerk IV-D Incentive	263,943	53,933	31,281	286,595
Clerks Trust Account	928,577	6,578,716	6,491,256	1,016,037
Clerks ISETS Account	11,110	635,543	636,213	10,440
Kosciusko Co Sheriff Commissary	190,242	984,568	913,302	261,508
Kosciusko Co Sheriff Inmate Trust	83,442	2,254,517	2,247,769	90,190
Treasurer Cash Change	500	-	-	500
Treasurer Unsettled Tax	5,984,313	3,051,977	5,984,313	3,051,977
Highway- MVH Restricted	1,002,394	3,260,787	4,122,116	141,065
Property Reassessment 2015	694,165	212,687	251,717	655,135
Opioid Restricted Fund	187,051	53,762	-	240,813
Opioid Unrestricted Fund	79,511	14,227	-	93,738
Drug & Alcohol User Fees	14,245	1,797	-	16,042
Jury Fee	12,280	18,479	-	30,759
Pre-Trial Diversion Fund	296,605	170,335	58,038	408,902
Infraction Deferral	46,871	34,741	60,157	21,455
Town & County User Fees	681	13,971	12,835	1,817
Problem Solving Court Fee	207,699	51,603	23,155	236,147
Offender Transportation Fund	3,375	1,063	-	4,438
County Elected Officials Train	106,176	13,181	8,405	110,952
Crime Stoppers	21,174	-	-	21,174
Emergency Management Donation	12,102	2,030	2,792	11,340
D.A.R.E. Donations	779	-	-	779
Sheriff Donation Fund	44,333	18,925	18,019	45,239
JCAP Donations	14,605	4,234	8,609	10,230
Camp HERO Donations	7,478	10,510	16,866	1,122
Help Program Donations	1,184	1,260	955	1,489
Kos Co Park & Rec Donation	7,600	-	-	7,600
Veterans Service Donation Fund	-	230	-	230
Probation Past Restitution	11,422	-	-	11,422
Redevelopment Com 30 West TIF	303,909	63,657	400	367,166
Redevelopment Com Leesburg TIF	91,316	82,311	400	173,227
Redevelopment Com Co-Op TIF	406,228	157,375	400	563,203
Redevelopment Com VanBuren TIF	228,255	114,808	400	342,663
Law Enforcement Data Access	19,800	40,810	52,875	7,735
Ineligible Deduction Fund Coun	41,930	-	12,185	29,745
Promotional Fund	2,484	1,458	2,032	1,910
Flock Donations Group	-	17,500	5,000	12,500
Dreyfus TIF Bond Repayment	246,010	575,808	475,000	346,818
Redevelop Comm Trupointe TIF	144,314	127,046	117,219	154,141
MVH Wheel Tax / SurTax	443,904	2,442,468	2,482,747	403,625
Co Sheriff Cont Education	1,067	2,184	2,368	883
Law Enforcement Forfeit Sherif	28,027	9,140	37,167	-
Etna Green Sheriff Patrol	-	19,280	17,320	1,960
Security Detail	(240)	50,255	47,525	2,490
Law Enforcement Forfeit Prosec	35,414	1,037	-	36,451
Direct Deposit	-	11,609,495	11,609,495	-
Colonial Insurance	-	61,694	61,694	-
Flexible Spending Acct	25,123	60,719	53,411	32,431
Aflac	-	3,193	3,193	-
Boston Mutual Life Insurance	-	37,412	37,412	-
Dental/Vision Insurance	-	133,898	133,898	-
Withholding-Medicare	-	231,248	231,248	-
Withholding - OASDI	-	988,785	988,785	-
LIT Certified Shares	-	19,805,745	19,805,745	-
LIT Economic Development	-	8,488,176	8,488,176	-
KABS FED 2023	-	154,332	154,332	-
KABS FED 2022	-	162,927	162,927	-
KABS Capital 2023	-	187,800	187,800	-
VOCA 2022-2023	(11,753)	44,714	64,791	(31,830)
VOCA 2023-2024	-	-	11,679	(11,679)
EMPG Competitive 2022	-	20,000	20,000	-
HMEP 2023	-	19,900	19,900	-
Bridge #161 2024	6,816	42,966	42,110	7,672
DNR 2022-2024 Federal	(2,705)	10,205	7,367	133
CHIRP-Click It to Live It 2022	(570)	570	-	-
Bridge #227	1,368	55,554	56,441	481
P Leahy Bulletproof Vest Partn	(23,859)	26,057	2,198	-
SAVE 2023	-	9,790	9,790	-
Justice Partners AR 2021	50,258	-	29,764	20,494

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Bridge Inspection 2022-2025	10,920	13,708	17,135	7,493
Local Trax Rail-1300N ROAD	-	104,341	104,341	-
Bridge #123	-	114,605	114,605	-
Bridge #139	-	24,379	24,379	-
Bridge #30	-	52,350	52,350	-
County IV-E Reimbursement	1,584	5,017	-	6,601
KABS FED COVID CARES 2020	-	106,098	106,098	-
CARES Act-Local COVID Testing	37,106	-	7,508	29,598
COVID-Indiana Local Body Cam	-	31,920	9,581	22,339
American Rescue Plan (ARP)	10,277,361	-	3,204,624	7,072,737
IN Cancer Consortium	5,000	-	-	5,000
Court Reform Grant 2022	(23,265)	46,530	23,265	-
JDAI 2023	20,060	26,232	46,171	121
Court Interpreter Grant	-	4,000	4,000	-
JDAI 2022	1,978	-	1,978	-
DNR 2022-2024 State	(3,748)	11,200	5,101	2,351
JDAI 2023-2024	-	35,812	9,704	26,108
KABS STATE Capital 2023	-	23,800	23,800	-
KABS State 2022	-	135,443	135,443	-
KABS State 2023	-	77,166	77,166	-
Railroad Grade Crossing 2023	-	-	40,000	(40,000)
Senior Prosecutor HUB 2022	4,509	17,935	3,736	18,708
Senior Prosecutor HUB 2021	9,602	-	9,602	-
Comm Corr Drug Court 2022	14,069	-	-	14,069
Comm Corr Home Det 2023	-	350,755	211,198	139,557
Comm Corr Home Det 2022	142,116	-	10,851	131,265
Comm Corr Drug Court 2023	-	75,746	58,197	17,549
Comm Corr Drug Court 2021	11,707	-	11,707	-
Comm Corr Home Det 2021	157,085	-	157,085	-
Adult Drug Court PSC Grant	-	10,009	4,000	6,009
Community Crossing Grant	-	1,466,166	1,461,217	4,949
Totals	<u>\$ 81,905,567</u>	<u>\$ 258,638,954</u>	<u>\$ 255,656,554</u>	<u>\$ 84,887,967</u>

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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but 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 include the following uses:

Personal services. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

State statutes authorize the County to invest in securities including, but not limited to, the following: 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.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The County had not received the reimbursements as of December 31, 2023.

OTHER INFORMATION

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County General	Sheriff Accident Report	County Edit Fund	City & Town Court Costs	Clerk Document Storage Fee	Community Correction User Fees
Cash and investments - beginning	\$ 16,745,973	\$ 5,011	\$ 9,402,479	\$ 48,506	\$ 346,262	\$ 1,180,521
Receipts:						
Taxes	12,612,323	-	-	-	-	-
Licenses and permits	173,525	-	-	-	-	-
Intergovernmental receipts	8,363,087	-	5,178,670	-	-	-
Charges for services	1,199,575	9,216	-	-	-	-
Fines and forfeits	290,990	-	-	19,481	54,769	309,226
Other receipts	5,954,547	-	-	-	190	-
Total receipts	28,594,047	9,216	5,178,670	19,481	54,959	309,226
Disbursements:						
Personal services	15,367,443	-	3,233,884	-	-	312,209
Supplies	1,325,078	-	-	-	-	5,786
Other services and charges	5,380,868	7,432	509,866	-	4,465	28,061
Capital outlay	280,589	-	189,563	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	22,353,978	7,432	3,933,313	-	4,465	346,056
Excess (deficiency) of receipts over (under) disbursements	6,240,069	1,784	1,245,357	19,481	50,494	(36,830)
Cash and investments - ending	\$ 22,986,042	\$ 6,795	\$ 10,647,836	\$ 67,987	\$ 396,756	\$ 1,143,691

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Transition Program	KCCRVC Comm	Assessor Ed/Sales Disclosure	Cum Bridge	County Cum Capital Development
Cash and investments - beginning	\$ 3,750	\$ 1,134,578	\$ 141,811	\$ 1,355,377	\$ 4,391,164
Receipts:					
Taxes	-	844,412	-	807,922	2,538,095
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	59,172	185,889
Charges for services	3,250	-	-	-	40,799
Fines and forfeits	-	-	20,760	-	-
Other receipts	-	53,086	-	83,194	-
Total receipts	<u>3,250</u>	<u>897,498</u>	<u>20,760</u>	<u>950,288</u>	<u>2,764,783</u>
Disbursements:					
Personal services	-	-	29,368	-	-
Supplies	-	-	396	-	5,860
Other services and charges	-	851,431	2,840	517,412	1,197,516
Capital outlay	-	-	-	-	583,479
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>851,431</u>	<u>32,604</u>	<u>517,412</u>	<u>1,786,855</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,250</u>	<u>46,067</u>	<u>(11,844)</u>	<u>432,876</u>	<u>977,928</u>
Cash and investments - ending	<u>\$ 7,000</u>	<u>\$ 1,180,645</u>	<u>\$ 129,967</u>	<u>\$ 1,788,253</u>	<u>\$ 5,369,092</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Free Communities-KCODE	Electronic Data	Local Emergency Planning	County Extradition	Gun Permits
Cash and investments - beginning	\$ 83,904	\$ 30,677	\$ 42,402	\$ 9,612	\$ 133,325
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	290	-	6,744	33,818
Fines and forfeits	85,755	-	-	-	-
Other receipts	-	-	7,493	-	-
Total receipts	<u>85,755</u>	<u>290</u>	<u>7,493</u>	<u>6,744</u>	<u>33,818</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	350	-	29,666
Other services and charges	74,412	-	3,005	2,700	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>74,412</u>	<u>-</u>	<u>3,355</u>	<u>2,700</u>	<u>29,666</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11,343</u>	<u>290</u>	<u>4,138</u>	<u>4,044</u>	<u>4,152</u>
Cash and investments - ending	<u>\$ 95,247</u>	<u>\$ 30,967</u>	<u>\$ 46,540</u>	<u>\$ 13,656</u>	<u>\$ 137,477</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Gen. Drain Improvement	County Health	County ID Security Protection	Health Maintenance Grant	Local Road & Street
Cash and investments - beginning	\$ 374,803	\$ 1,384,414	\$ 104,074	\$ 261,426	\$ 1,930,953
Receipts:					
Taxes	319,975	503,046	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	36,843	-	-	1,305,384
Charges for services	-	129,976	13,181	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,771	116,331	-	48,859	97,789
Total receipts	<u>341,746</u>	<u>786,196</u>	<u>13,181</u>	<u>48,859</u>	<u>1,403,173</u>
Disbursements:					
Personal services	-	962,336	-	16,471	-
Supplies	-	54,235	-	-	1,061,869
Other services and charges	197,270	52,631	6,500	-	205,081
Capital outlay	-	-	-	15,340	202,914
Other disbursements	-	-	-	-	-
Total disbursements	<u>197,270</u>	<u>1,069,202</u>	<u>6,500</u>	<u>31,811</u>	<u>1,469,864</u>
Excess (deficiency) of receipts over (under) disbursements	<u>144,476</u>	<u>(283,006)</u>	<u>6,681</u>	<u>17,048</u>	<u>(66,691)</u>
Cash and investments - ending	<u>\$ 519,279</u>	<u>\$ 1,101,408</u>	<u>\$ 110,755</u>	<u>\$ 278,474</u>	<u>\$ 1,864,262</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Misdemeanant Fund	Highway- MVH	Plat Book Fund	Rainy Day Fund	Records Record Perpetuation
Cash and investments - beginning	\$ -	\$ 3,384,498	\$ 62,480	\$ 3,367,923	\$ 831,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	126,540	-	-	-
Intergovernmental receipts	-	3,219,560	-	-	-
Charges for services	-	-	-	-	222,114
Fines and forfeits	-	-	38,505	-	-
Other receipts	49,001	234,570	-	-	-
Total receipts	49,001	3,580,670	38,505	-	222,114
Disbursements:					
Personal services	49,001	2,429,178	3,519	-	151,138
Supplies	-	1,424,928	-	-	394
Other services and charges	-	417,690	-	-	175,856
Capital outlay	-	-	-	-	6,000
Other disbursements	-	-	-	-	-
Total disbursements	49,001	4,271,796	3,519	-	333,388
Excess (deficiency) of receipts over (under) disbursements	-	(691,126)	34,986	-	(111,274)
Cash and investments - ending	\$ -	\$ 2,693,372	\$ 97,466	\$ 3,367,923	\$ 720,320

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Riverboat Revenue Sharing	Sex & Violent Offender Adm Co	Clerk Sheriff Pension	Supplemental PD Services Fund	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ -	\$ 39,495	\$ -	\$ 787,893	\$ 172,187	\$ 287,539
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	451,217	-	-	-	-	-
Charges for services	-	-	-	-	-	65,905
Fines and forfeits	-	-	81,808	-	-	-
Other receipts	-	4,797	-	154,579	210,890	-
Total receipts	451,217	4,797	81,808	154,579	210,890	65,905
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	424	-	-	-	3,948
Other services and charges	451,217	-	81,808	1,970	123,761	26,919
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	451,217	424	81,808	1,970	123,761	30,867
Excess (deficiency) of receipts over (under) disbursements	-	4,373	-	152,609	87,129	35,038
Cash and investments - ending	\$ -	\$ 43,868	\$ -	\$ 940,502	\$ 259,316	\$ 322,577

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct	CASA	Statewide 9-1-1	Adult Probation User Fees
Cash and investments - beginning	\$ 35	\$ 1,407,502	\$ 11,986	\$ -	\$ 450,073	\$ 438,223
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	109,511	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	201,268
Other receipts	1,306	1,519,975	34,596	32,837	767,455	1,231
Total receipts	110,817	1,519,975	34,596	32,837	767,455	202,499
Disbursements:						
Personal services	-	-	39,037	-	564,965	105,000
Supplies	-	-	-	-	-	5,748
Other services and charges	110,852	1,767,638	-	32,837	63,709	33,227
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	110,852	1,767,638	39,037	32,837	628,674	143,975
Excess (deficiency) of receipts over (under) disbursements	(35)	(247,663)	(4,441)	-	138,781	58,524
Cash and investments - ending	\$ -	\$ 1,159,839	\$ 7,545	\$ -	\$ 588,854	\$ 496,747

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juvenile Probation User Fees	Alternative Dispute Resolution	Drain Reconstruction	Drainage Maintenance	Sheriff Sale Fund
Cash and investments - beginning	\$ 45,760	\$ 51,372	\$ -	\$ 2,121,996	\$ 6,706
Receipts:					
Taxes	-	-	123,502	1,298,380	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	15,400
Fines and forfeits	1,163	7,270	-	-	-
Other receipts	-	-	-	125,713	-
Total receipts	1,163	7,270	123,502	1,424,093	15,400
Disbursements:					
Personal services	13,217	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	3,256	123,502	1,007,524	9,516
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	13,217	3,256	123,502	1,007,524	9,516
Excess (deficiency) of receipts over (under) disbursements	(12,054)	4,014	-	416,569	5,884
Cash and investments - ending	\$ 33,706	\$ 55,386	\$ -	\$ 2,538,565	\$ 12,590

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Clinic Administrative	Redevelopment Comm Dreyfus TIF	Employee Health Insurance Fund	Deferred Compensation	Withholding-Federal
Cash and investments - beginning	\$ 91,439	\$ 243,280	\$ 5,110,455	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	83,011	4,968,600	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	67,532	-	430,693	66,894	1,344,088
Total receipts	67,532	83,011	5,399,293	66,894	1,344,088
Disbursements:					
Personal services	36,531	-	-	-	-
Supplies	1,742	-	28,040	-	-
Other services and charges	28,896	400	5,012,827	66,894	1,344,088
Capital outlay	-	-	637	-	-
Other disbursements	-	-	-	-	-
Total disbursements	67,169	400	5,041,504	66,894	1,344,088
Excess (deficiency) of receipts over (under) disbursements	363	82,611	357,789	-	-
Cash and investments - ending	\$ 91,802	\$ 325,891	\$ 5,468,244	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Withholding-Co Option Tax	Withholding-P.E.R.F.	Withholding-Sheriff Pension	Withholding-State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	182,557	602,948	77,547	511,898
Total receipts	<u>182,557</u>	<u>602,948</u>	<u>77,547</u>	<u>511,898</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	182,557	602,948	77,547	511,898
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>182,557</u>	<u>602,948</u>	<u>77,547</u>	<u>511,898</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<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, 2023

	Garnishment	Tax Distribution	Wheel Tax /Sur Tax	Commercial Vehicle Excise Tax	Financial Institution Fran Tax	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ -	\$ 197,433	\$ -	\$ -	\$ 8,892
Receipts:						
Taxes	-	128,759,872	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	411,734	-	-
Charges for services	-	-	-	-	694,143	311
Fines and forfeits	-	-	-	-	-	41,708
Other receipts	24,559	-	3,443,861	-	-	-
Total receipts	24,559	128,759,872	3,443,861	411,734	694,143	42,019
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	24,559	128,759,872	3,454,319	411,734	694,143	44,834
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	24,559	128,759,872	3,454,319	411,734	694,143	44,834
Excess (deficiency) of receipts over (under) disbursements	-	-	(10,458)	-	-	(2,815)
Cash and investments - ending	\$ -	\$ -	\$ 186,975	\$ -	\$ -	\$ 6,077

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk Of Court-Infraction	Special Death Benefit Fee	State Disclosure Of Sales	St Coroner Tr & C Education	Mortgage Fee Fund
Cash and investments - beginning	\$ 4,259	\$ 460	\$ 1,740	\$ 972	\$ 568
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	20,480	9,775	6,265
Fines and forfeits	75,345	6,865	-	-	-
Other receipts	-	-	-	-	-
Total receipts	75,345	6,865	20,480	9,775	6,265
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	73,870	6,840	20,560	9,992	6,338
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	73,870	6,840	20,560	9,992	6,338
Excess (deficiency) of receipts over (under) disbursements	1,475	25	(80)	(217)	(73)
Cash and investments - ending	\$ 5,734	\$ 485	\$ 1,660	\$ 755	\$ 495

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex & Violent Offender Adm St	Child Restraint Fines	Education Plate Fee Dist.	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive
Cash and investments - beginning	\$ 37	\$ 150	\$ 19	\$ 4,662	\$ 560,962	\$ 164,918
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	900	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	600	-	-	-	-
Other receipts	533	-	-	995	72,318	67,791
Total receipts	533	600	900	995	72,318	67,791
Disbursements:						
Personal services	-	-	-	-	-	27,323
Supplies	-	-	-	-	-	-
Other services and charges	509	700	919	371	-	20,727
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	509	700	919	371	-	48,050
Excess (deficiency) of receipts over (under) disbursements	24	(100)	(19)	624	72,318	19,741
Cash and investments - ending	\$ 61	\$ 50	\$ -	\$ 5,286	\$ 633,280	\$ 184,659

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Clerk IV-D Incentive	Clerks Trust Account	Clerks ISETS Account	Kosciusko Co Sheriff Commissary	Kosciusko Co Sheriff Inmate Trust	Treasurer Cash Change
Cash and investments - beginning	\$ 263,943	\$ 928,577	\$ 11,110	\$ 190,242	\$ 83,442	\$ 500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	53,933	6,578,716	635,543	984,568	2,254,517	-
Total receipts	53,933	6,578,716	635,543	984,568	2,254,517	-
Disbursements:						
Personal services	22,933	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,348	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	6,491,256	636,213	913,302	2,247,769	-
Total disbursements	31,281	6,491,256	636,213	913,302	2,247,769	-
Excess (deficiency) of receipts over (under) disbursements	22,652	87,460	(670)	71,266	6,748	-
Cash and investments - ending	\$ 286,595	\$ 1,016,037	\$ 10,440	\$ 261,508	\$ 90,190	\$ 500

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Treasurer Unsettled Tax	Highway- MVH Restricted	Property Reassessment 2015	Opioid Restricted Fund	Opioid Unrestricted Fund
Cash and investments - beginning	\$ 5,984,313	\$ 1,002,394	\$ 694,165	\$ 187,051	\$ 79,511
Receipts:					
Taxes	3,051,977	-	198,170	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,219,560	14,514	-	-
Charges for services	-	-	-	53,762	14,227
Fines and forfeits	-	-	-	-	-
Other receipts	-	41,227	3	-	-
Total receipts	<u>3,051,977</u>	<u>3,260,787</u>	<u>212,687</u>	<u>53,762</u>	<u>14,227</u>
Disbursements:					
Personal services	-	1,161,716	63,483	-	-
Supplies	-	2,317,040	1,889	-	-
Other services and charges	-	45,070	149,766	-	-
Capital outlay	-	598,290	36,579	-	-
Other disbursements	5,984,313	-	-	-	-
Total disbursements	<u>5,984,313</u>	<u>4,122,116</u>	<u>251,717</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,932,336)</u>	<u>(861,329)</u>	<u>(39,030)</u>	<u>53,762</u>	<u>14,227</u>
Cash and investments - ending	<u>\$ 3,051,977</u>	<u>\$ 141,065</u>	<u>\$ 655,135</u>	<u>\$ 240,813</u>	<u>\$ 93,738</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug & Alcohol User Fees	Jury Fee	Pre-Trial Diversion Fund	Infraction Deferral	Town & County User Fees	Problem Solving Court Fee
Cash and investments - beginning	\$ 14,245	\$ 12,280	\$ 296,605	\$ 46,871	\$ 681	\$ 207,699
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,797	498	-	34,741	-	20
Fines and forfeits	-	17,981	169,964	-	-	51,583
Other receipts	-	-	371	-	13,971	-
Total receipts	1,797	18,479	170,335	34,741	13,971	51,603
Disbursements:						
Personal services	-	-	26,761	-	-	-
Supplies	-	-	4,197	39,380	-	1,296
Other services and charges	-	-	27,080	20,777	12,835	21,859
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	58,038	60,157	12,835	23,155
Excess (deficiency) of receipts over (under) disbursements	1,797	18,479	112,297	(25,416)	1,136	28,448
Cash and investments - ending	\$ 16,042	\$ 30,759	\$ 408,902	\$ 21,455	\$ 1,817	\$ 236,147

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Offender Transportation Fund	County Elected Officials Train	Crime Stoppers	Emergency Management Donation	D.A.R.E. Donations
Cash and investments - beginning	\$ 3,375	\$ 106,176	\$ 21,174	\$ 12,102	\$ 779
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,063	13,181	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,030	-
Total receipts	<u>1,063</u>	<u>13,181</u>	<u>-</u>	<u>2,030</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,405	-	2,792	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>8,405</u>	<u>-</u>	<u>2,792</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,063</u>	<u>4,776</u>	<u>-</u>	<u>(762)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,438</u>	<u>\$ 110,952</u>	<u>\$ 21,174</u>	<u>\$ 11,340</u>	<u>\$ 779</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Donation Fund	JCAP Donations	Camp HERO Donations	Help Program Donations	Kos Co Park & Rec Donation	Veterans Service Donation Fund
Cash and investments - beginning	\$ 44,333	\$ 14,605	\$ 7,478	\$ 1,184	\$ 7,600	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,575	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,350	4,234	10,510	1,260	-	230
Total receipts	18,925	4,234	10,510	1,260	-	230
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,019	8,609	16,866	955	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,019	8,609	16,866	955	-	-
Excess (deficiency) of receipts over (under) disbursements	906	(4,375)	(6,356)	305	-	230
Cash and investments - ending	\$ 45,239	\$ 10,230	\$ 1,122	\$ 1,489	\$ 7,600	\$ 230

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Probation Past Restitution	Redevelopment Com 30 West TIF	Redevelopment Com Leesburg TIF	Redevelopment Com Co-Op TIF	Redevelopment Com VanBuren TIF
Cash and investments - beginning	\$ 11,422	\$ 303,909	\$ 91,316	\$ 406,228	\$ 228,255
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	63,657	82,311	157,375	114,808
Total receipts	-	63,657	82,311	157,375	114,808
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	400	400	400	400
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	400	400	400	400
Excess (deficiency) of receipts over (under) disbursements	-	63,257	81,911	156,975	114,408
Cash and investments - ending	\$ 11,422	\$ 367,166	\$ 173,227	\$ 563,203	\$ 342,663

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Law Enforcement Data Access	Ineligible Deduction Fund Coun	Promotional Fund	Flock Donations Group	Dreyfus TIF Bond Repayment	Redevelop Comm Trupointe TIF
Cash and investments - beginning	\$ 19,800	\$ 41,930	\$ 2,484	\$ -	\$ 246,010	\$ 144,314
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	575,808	127,046
Fines and forfeits	-	-	-	-	-	-
Other receipts	40,810	-	1,458	17,500	-	-
Total receipts	40,810	-	1,458	17,500	575,808	127,046
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	858	314	-	-	-
Other services and charges	52,875	11,327	1,718	5,000	475,000	117,219
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	52,875	12,185	2,032	5,000	475,000	117,219
Excess (deficiency) of receipts over (under) disbursements	(12,065)	(12,185)	(574)	12,500	100,808	9,827
Cash and investments - ending	\$ 7,735	\$ 29,745	\$ 1,910	\$ 12,500	\$ 346,818	\$ 154,141

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	MVH Wheel Tax / SurTax	Co Sheriff Cont Education	Law Enforcement Forfeit Sherif	Etna Green Sheriff Patrol	Security Detail	Law Enforcement Forfeit Prosec
Cash and investments - beginning	\$ 443,904	\$ 1,067	\$ 28,027	\$ -	\$ (240)	\$ 35,414
Receipts:						
Taxes	2,442,468	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	9,139	-	-	-
Fines and forfeits	-	2,184	-	-	-	-
Other receipts	-	-	1	19,280	50,255	1,037
Total receipts	<u>2,442,468</u>	<u>2,184</u>	<u>9,140</u>	<u>19,280</u>	<u>50,255</u>	<u>1,037</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	24,264	-	-	-
Other services and charges	-	2,368	5,000	17,320	47,525	-
Capital outlay	2,482,747	-	7,903	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,482,747</u>	<u>2,368</u>	<u>37,167</u>	<u>17,320</u>	<u>47,525</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(40,279)</u>	<u>(184)</u>	<u>(28,027)</u>	<u>1,960</u>	<u>2,730</u>	<u>1,037</u>
Cash and investments - ending	<u>\$ 403,625</u>	<u>\$ 883</u>	<u>\$ -</u>	<u>\$ 1,960</u>	<u>\$ 2,490</u>	<u>\$ 36,451</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Direct Deposit	Colonial Insurance	Flexible Spending Acct	Aflac	Boston Mutual Life Insurance	Dental/Vision Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 25,123	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,609,495	61,694	60,719	3,193	37,412	133,898
Total receipts	11,609,495	61,694	60,719	3,193	37,412	133,898
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	11,609,495	61,694	53,411	3,193	37,412	133,898
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,609,495	61,694	53,411	3,193	37,412	133,898
Excess (deficiency) of receipts over (under) disbursements	-	-	7,308	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 32,431	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Withholding-Medicare	Withholding - OASDI	LIT Certified Shares	LIT Economic Development	KABS FED 2023
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	19,805,745	8,488,176	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	231,248	988,785	-	-	154,332
Total receipts	<u>231,248</u>	<u>988,785</u>	<u>19,805,745</u>	<u>8,488,176</u>	<u>154,332</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	231,248	988,785	19,805,745	8,488,176	154,332
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>231,248</u>	<u>988,785</u>	<u>19,805,745</u>	<u>8,488,176</u>	<u>154,332</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</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, 2023

	KABS FED 2022	KABS Capital 2023	VOCA 2022-2023	VOCA 2023-2024	EMPG Competitive 2022	HMEP 2023
Cash and investments - beginning	\$ -	\$ -	\$ (11,753)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	162,927	187,800	44,714	-	20,000	19,900
Total receipts	162,927	187,800	44,714	-	20,000	19,900
Disbursements:						
Personal services	-	-	62,922	11,679	-	-
Supplies	-	-	828	-	20,000	-
Other services and charges	162,927	187,800	1,041	-	-	19,900
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	162,927	187,800	64,791	11,679	20,000	19,900
Excess (deficiency) of receipts over (under) disbursements	-	-	(20,077)	(11,679)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (31,830)	\$ (11,679)	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bridge #161 2024	DNR 2022-2024 Federal	CHIRP-Click It to Live It 2022	Bridge #227	P Leahy Bulletproof Vest Partn	SAVE 2023
Cash and investments - beginning	\$ 6,816	\$ (2,705)	\$ (570)	\$ 1,368	\$ (23,859)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,606	-	570	20,000	9,117	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	41,360	10,205	-	35,554	16,940	9,790
Total receipts	42,966	10,205	570	55,554	26,057	9,790
Disbursements:						
Personal services	-	7,367	-	-	-	9,790
Supplies	-	-	-	-	-	-
Other services and charges	42,110	-	-	56,441	2,198	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	42,110	7,367	-	56,441	2,198	9,790
Excess (deficiency) of receipts over (under) disbursements	856	2,838	570	(887)	23,859	-
Cash and investments - ending	\$ 7,672	\$ 133	\$ -	\$ 481	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Justice Partners AR 2021	Bridge Inspection 2022-2025	Local Trax Rail-1300N ROAD	Bridge #123	Bridge #139	Bridge #30
Cash and investments - beginning	\$ 50,258	\$ 10,920	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	104,341	29,852	24,379	9,618
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	13,708	-	84,753	-	42,732
Total receipts	-	13,708	104,341	114,605	24,379	52,350
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	29,764	17,135	104,341	114,605	24,379	52,350
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	29,764	17,135	104,341	114,605	24,379	52,350
Excess (deficiency) of receipts over (under) disbursements	(29,764)	(3,427)	-	-	-	-
Cash and investments - ending	\$ 20,494	\$ 7,493	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County IV-E Reimbursement	KABS FED COVID CARES 2020	CARES Act-Local COVID Testing	COVID-Indiana Local Body Cam	American Rescue Plan (ARP)
Cash and investments - beginning	\$ 1,584	\$ -	\$ 37,106	\$ -	\$ 10,277,361
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,017	106,098	-	31,920	-
Total receipts	5,017	106,098	-	31,920	-
Disbursements:					
Personal services	-	-	7,508	-	-
Supplies	-	-	-	-	-
Other services and charges	-	106,098	-	-	3,204,624
Capital outlay	-	-	-	9,581	-
Other disbursements	-	-	-	-	-
Total disbursements	-	106,098	7,508	9,581	3,204,624
Excess (deficiency) of receipts over (under) disbursements	5,017	-	(7,508)	22,339	(3,204,624)
Cash and investments - ending	\$ 6,601	\$ -	\$ 29,598	\$ 22,339	\$ 7,072,737

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	IN Cancer Consortium	Court Reform Grant 2022	JDAI 2023	Court Interpreter Grant	JDAI 2022	DNR 2022-2024 State
Cash and investments - beginning	\$ 5,000	\$ (23,265)	\$ 20,060	\$ -	\$ 1,978	\$ (3,748)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	46,530	26,232	4,000	-	11,200
Total receipts	-	46,530	26,232	4,000	-	11,200
Disbursements:						
Personal services	-	-	-	-	-	2,799
Supplies	-	23,265	12,230	-	-	-
Other services and charges	-	-	30,027	4,000	1,978	2,302
Capital outlay	-	-	3,914	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	23,265	46,171	4,000	1,978	5,101
Excess (deficiency) of receipts over (under) disbursements	-	23,265	(19,939)	-	(1,978)	6,099
Cash and investments - ending	\$ 5,000	\$ -	\$ 121	\$ -	\$ -	\$ 2,351

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JDAI 2023-2024	KABS STATE Capital 2023	KABS State 2022	KABS State 2023	Railroad Grade Crossing 2023	Senior Prosecutor HUB 2022
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,509
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	9,602
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,812	23,800	135,443	77,166	-	8,333
Total receipts	35,812	23,800	135,443	77,166	-	17,935
Disbursements:						
Personal services	-	-	-	-	-	3,736
Supplies	3,891	-	-	-	40,000	-
Other services and charges	5,813	23,800	135,443	77,166	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,704	23,800	135,443	77,166	40,000	3,736
Excess (deficiency) of receipts over (under) disbursements	26,108	-	-	-	(40,000)	14,199
Cash and investments - ending	\$ 26,108	\$ -	\$ -	\$ -	\$ (40,000)	\$ 18,708

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Senior Prosecutor HUB 2021	Comm Corr Drug Court 2022	Comm Corr Home Det 2023	Comm Corr Home Det 2022	Comm Corr Drug Court 2023	Comm Corr Drug Court 2021
Cash and investments - beginning	\$ 9,602	\$ 14,069	\$ -	\$ 142,116	\$ -	\$ 11,707
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	350,755	-	75,746	-
Total receipts	-	-	350,755	-	75,746	-
Disbursements:						
Personal services	-	-	126,003	3,000	58,197	-
Supplies	-	-	3,865	242	-	-
Other services and charges	9,602	-	81,330	7,609	-	11,707
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,602	-	211,198	10,851	58,197	11,707
Excess (deficiency) of receipts over (under) disbursements	(9,602)	-	139,557	(10,851)	17,549	(11,707)
Cash and investments - ending	\$ -	\$ 14,069	\$ 139,557	\$ 131,265	\$ 17,549	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Comm Corr Home Det 2021	Adult Drug Court PSC Grant	Community Crossing Grant	Totals
Cash and investments - beginning	\$ 157,085	\$ -	\$ -	\$ 81,905,567
Receipts:				
Taxes	-	-	-	153,500,142
Licenses and permits	-	-	-	300,965
Intergovernmental receipts	-	-	-	50,739,551
Charges for services	-	-	-	8,674,306
Fines and forfeits	-	-	-	1,477,225
Other receipts	-	10,009	1,466,166	43,946,765
Total receipts	-	10,009	1,466,166	258,638,954
Disbursements:				
Personal services	-	-	-	24,908,514
Supplies	-	-	-	6,442,023
Other services and charges	157,085	4,000	1,461,217	203,615,628
Capital outlay	-	-	-	4,417,536
Other disbursements	-	-	-	16,272,853
Total disbursements	157,085	4,000	1,461,217	255,656,554
Excess (deficiency) of receipts over (under) disbursements	(157,085)	6,009	4,949	2,982,400
Cash and investments - ending	\$ -	\$ 6,009	\$ 4,949	\$ 84,887,967

KOSCIUSKO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 576,156</u>	<u>\$ 6,032,856</u>

KOSCIUSKO COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Louis Dreyfus TIF	\$ 1,190,000	\$ 475,000
General obligation bonds	TruPointe TIF	<u>1,063,000</u>	<u>112,400</u>
Total governmental activities		<u>2,253,000</u>	<u>587,400</u>
Totals		<u>\$ 2,253,000</u>	<u>\$ 587,400</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.