

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

FINANCIAL STATEMENT AUDIT REPORT

OF

KOSCIUSKO COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
07/30/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle L. Puckett	01-01-19 to 12-31-20
County Treasurer	Rhonda J. Helser	01-01-19 to 12-31-20
Clerk of the Circuit Court	Ann M. Torpy	01-01-19 to 12-31-20
County Sheriff	Kyle P. Dukes	01-01-19 to 12-31-20
President of the Board of County Commissioners	Cary Groninger Bradford Jackson	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Sue Ann Mitchell Jon Garber	01-01-19 to 12-31-19 01-01-20 to 12-31-20



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Kosciusko County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

Opinion on Regulatory Basis of Accounting

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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


Other Matters

Other Information

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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 15, 2020, 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 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.


Paul D. Joyce, CPA
State Examiner

June 15, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
County General	\$ 14,620,978	\$ 21,924,634	\$ 22,582,074	\$ 13,963,538
Sheriff Accident Report	29,556	14,769	22,739	21,586
County Edit Fund	4,537,789	4,221,653	2,733,813	6,025,629
Child Abuse Prevention	6,625	-	-	6,625
City & Town Court Costs	12,042	20,571	20,563	12,050
Clerk Document Storage Fee	187,199	66,900	59,186	194,913
Interest-Congressional	5,895	709	6,604	-
Principal Congressional	28,129	28,129	28,129	28,129
KCCRVC Comm	-	383,436	-	383,436
Assessor Ed/Sales Disclosure	156,812	12,540	5,020	164,332
Cum Bridge	501,299	721,843	496,268	726,874
County Cum Capital Developmnt	2,398,384	2,026,380	1,899,303	2,525,461
Drug Free Communities-KCODE	77,542	65,964	74,663	68,843
Electronic Data	29,995	72	-	30,067
Local Emergency Planning	41,789	7,045	13,444	35,390
County Extradition	9,138	2,997	2,500	9,635
Gun Permits	11,442	18,260	19,200	10,502
Gen. Drain Improvement	278,681	293,963	285,423	287,221
County Health	961,911	950,774	880,615	1,032,070
County ID Security Protection	48,736	15,291	3,400	60,627
Health Maintenance Grant	134,845	85,331	31,806	188,370
Local Road & Street	206,639	1,201,430	1,029,715	378,354
County Misdemeanant Fund	-	48,121	48,121	-
Highway- MVH	1,108,808	4,848,603	5,307,615	649,796
Plat Book Fund	84,041	34,020	46,637	71,424
Rainy Day Fund	3,681,875	-	-	3,681,875
Records Record Perpetuation	407,236	262,598	163,715	506,119
Riverboat Revenue Sharing	-	458,263	458,263	-
Sex & Violent Offender Adm Co	18,189	5,346	-	23,535
Clerk Sheriff Pension	-	109,723	100,339	9,384
Supplemental PD Services Fund	100,072	163,583	-	263,655
Surplus Tax	108,219	198,012	120,437	185,794
Surveyor Corner Perpetuation	195,162	75,940	54,691	216,411
Tax Sale Redemption	-	355,061	355,061	-
Tax Sale Surplus	1,402,545	1,779,271	2,053,919	1,127,897
Local Health Dept Trust Acct	90,188	34,816	62,618	62,386
CASA	-	44,066	44,066	-
Statewide 9-1-1	352,082	784,706	662,248	474,540
Adult Probation User Fees	81,150	193,153	93,546	180,757
Juvenile Probation User Fees	37,215	2,708	-	39,923
Alternative Dispute Resolution	34,422	6,900	900	40,422
Drainage Maintenance	1,722,164	920,925	795,564	1,847,525
Sheriff Sale Fund	91,533	21,000	106,108	6,425
Health Clinic Administrative	89,139	52,108	49,109	92,138
Redevelopment Comm Dreyfus TIF	193,923	50,232	186,300	57,855
Employee Health Insurance Fund	2,605,495	5,962,024	5,859,190	2,708,329
Deferred Compensation	-	69,818	69,818	-
Withholding-Federal	-	1,270,186	1,270,186	-
Withholding-Co Option Tax	-	152,719	152,719	-
Withholding-P.E.R.F.	-	403,293	403,293	-
Withholding-Sheriff Pension	-	61,149	61,149	-
Withholding-State	-	451,643	451,643	-
Garnishment	-	43,308	43,308	-
Sheriff Pension Holding	-	7,753	7,753	-
Tax Distribution	-	99,280,859	99,280,859	-
Wheel Tax /Sur Tax	107,576	2,705,173	2,685,386	127,363
Commercial Vehicle Excise Tax	-	393,869	393,869	-
Sewage Charge Assessment Delq.	156,121	385,162	317,055	224,228
Financial Institution Fran Tax	-	532,415	532,415	-

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Fines & Forfeitures	13,545	57,211	62,826	7,930
Clerk Of Court-Infraction	4,330	74,870	74,104	5,096
Special Death Benefit Fee	455	6,940	7,020	375
State Disclosure Of Sales	965	12,525	12,465	1,025
St Coroner Tr & C Education	700	9,529	9,308	921
Mortgage Fee Fund	625	8,393	8,193	825
Sex & Violent Offender Adm St	55	594	599	50
Child Restraint Fines	185	765	950	-
IDHS Dist 2 Fuel Card	339	-	-	339
Education Plate Fee Dist.	-	1,013	938	75
93.563 Prosecutor PCA	3,686	1,233	692	4,227
93.563 Title IV-D Incentive	372,434	56,856	-	429,290
Prosecutor IV-D Incentive	72,849	126,315	28,870	170,294
Clerk IV-D Incentive	201,859	50,963	27,122	225,700
Clerk's Trust SAR	1,186,675	6,165,404	6,235,751	1,116,328
Clerk's ISETS Support SAR	10,897	878,986	881,108	8,775
Sheriff's Commissary SAR	318,886	894,164	782,844	430,206
Sheriff's Crime Stoppers SAR	21,617	2	422	21,197
Treasurer Cash Change SAR	500	-	-	500
Treasurer's Unsettled Tax SAR	2,889,369	3,050,767	2,889,369	3,050,767
Sheriff's Inmate Meals SAR	6,378	478,930	483,198	2,110
Kosciusko County Trust Account SAR	83,247	2,734,871	2,749,822	68,296
SHSP 2016-2 Kosciusko Radios	-	-	20,147	(20,147)
Highway- MVH Restricted	-	2,827,402	2,179,147	648,255
Property Reassessment 2017	1,302,719	437,114	484,712	1,255,121
LOIT Special Distribution	14,737	-	-	14,737
Drug & Alcohol User Fees	42,202	148,728	136,727	54,203
Jury Fee	39,062	8,352	19,128	28,286
Pre-Trial Diversion Fund	86,951	143,778	98,708	132,021
Infraction Deferral	43,370	27,620	34,069	36,921
Town & County User Fees	44,682	13,630	13,020	45,292
Problem Solving Court Fee	100,819	52,477	32,039	121,257
Offender Transportation Fund	-	313	-	313
County Elected Officials Train	58,352	15,334	3,842	69,844
HAZMAT Donation	1,568	2,615	-	4,183
D.A.R.E. Donations	779	-	-	779
Sheriff Donation Fund	19,356	17,625	6,423	30,558
Teen Court Donations	-	100	-	100
JCAP Donations	-	235	-	235
Camp HERO Donations	-	8,275	3,127	5,148
Probation Past Restitution	-	4,006	-	4,006
Redevelopment Com 30 West TIF	57,532	59,817	-	117,349
Redevelopment Com Leesburg TIF	-	52,905	52,905	-
Redevelopment Com Co-Op TIF	-	150,096	150,096	-
Redevelopment Com VanBuren TIF	407,203	94,294	-	501,497
Law Enforcement Data Access	181,900	39,500	80,000	141,400
Ineligible Deduction Fund Coun	100,284	301	21,130	79,455
Promotional Fund	1,516	3,254	3,213	1,557
Community Correction User Fees	740,889	592,610	218,420	1,115,079
Innkeepers Tax	45,322	275,621	320,943	-
Dreyfus TIF Bond Repayment	-	348,433	348,263	170
Redevelop Comm Trupointe TIF	110,854	129,645	117,274	123,225
Co Sheriff Cont Education	2,805	2,640	2,160	3,285
KCCRVC Commission	854,763	1,216,074	1,570,837	500,000
Law Enforcement Forfeit Sherif	87,820	39,198	62,550	64,468
Sub Division Escrow	20,001	2,300	2,300	20,001
Etna Green Sheriff Patrol	-	160	160	-
Enchanted Hills Patrol	-	2,240	2,520	(280)
US 30 Law Enforcement Patrol	-	12,922	17,522	(4,600)
SR 13 Law Enforcement Patrol	-	9,740	9,520	220

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
Law Enforcement Forfeit Prosec	-	5,826	-	5,826
Direct Deposit	-	9,763,942	9,763,942	-
Colonial Insurance	-	11,918	11,918	-
Insurance EFT Account	26,722	4,528,421	4,495,912	59,231
Flexible Spending Acct	15,121	45,292	43,396	17,017
Aflac	-	10,457	10,457	-
Boston Mutual Life Insurance	-	44,558	44,558	-
Dental Insurance	-	115,366	115,366	-
Withholding-Medicare	-	199,740	199,740	-
Withholding - OASDI	-	852,783	852,783	-
BPPE Ordinance Fees	20,150	8,738	28,888	-
LIT Certified Shares	-	15,073,075	15,073,075	-
LIT Economic Development	-	6,462,292	6,462,292	-
Courthouse Plaza Fund	57,694	1,000	58,694	-
Weed Cutting Assessments	1,214	4,007	1,693	3,528
Firefighters Communication	-	7,851	-	7,851
Teen Court Grant	(11,294)	17,679	6,385	-
Public Mass Trans Fed 2018	-	48,819	48,819	-
Public Mass Trans FED 2019	-	290,685	290,685	-
Public Mass Trans Capital 2019	-	88,160	88,160	-
Pub Mass Trans STATE 2018	-	33,435	33,435	-
DUI Patrol 2019	-	667	1,096	(429)
Fire District 2 Training 10/11	100	-	-	100
VOCA 15VOCA5405	(29,584)	29,584	-	-
VOCA 14VAGX0062	3,339	31,885	55,579	(20,355)
Prenatal	58,064	37,658	79,525	16,197
2017 SHSP Competitive	-	14,076	14,076	-
SHSP 2018	-	96,052	96,052	-
Bioterrorism Preparedness	5,843	14,325	14,325	5,843
State Drug Free Fund Grant	307	-	-	307
Operation Pull Over FY18	(4,286)	4,286	-	-
Operation Pull Over FY19	-	8,697	20,784	(12,087)
Teen Court 2019	-	25,244	50,595	(25,351)
SHSP-2016-2 Area Monitoring	-	-	47,000	(47,000)
PHEP Emerg Prep 2020	-	10,399	10,399	-
Justice Partners Addiction Res	-	60,000	-	60,000
Stop Arm Violation Enforcement	-	-	3,163	(3,163)
Pandemic Fund	1,908	-	-	1,908
TB Medical Expenses	30,000	-	-	30,000
JDAI Juvenile Deten Alterna	13,472	20,698	34,170	-
Court Interpreter Grant	4,569	-	2,919	1,650
Well Child / Health Clinic	26,060	-	-	26,060
DNR Grant Marine Patrol	-	15,000	14,006	994
JCAP Program Assist	(20,279)	61,780	35,045	6,456
Fire Dist 2 Infrastruct 18-19	-	17,644	17,644	-
Fire Dist 2 Reg Pub 18-19	1,044	17,336	18,379	1
Community Transition Program	-	3,225	-	3,225
JDAI 2020	-	47,320	24,495	22,825
Fire Dist 2 Reg Pub 2020	-	5,701	5,881	(180)
Pub Mass Trans STATE 2019	-	120,174	120,174	-
2018 Senior Prosecutor Hub Gr	20,000	-	836	19,164
Senior Prosecutor Hub Gr 2019	-	20,000	-	20,000
Comm Corrections Grant 18-19	79,696	366,285	376,336	69,645
Community Crossing Grant	-	1,374,611	1,373,489	1,122
Totals	<u>\$ 46,807,523</u>	<u>\$ 215,597,593</u>	<u>\$ 212,745,034</u>	<u>\$ 49,660,082</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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).

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.

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.

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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, 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.

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:

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

Funding Policy

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

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 reimbursements for expenditures made by the County were not received by December 31, 2019.

Note 8. Subsequent Event

The County is in discussion for a \$3,700,000 communication towers project in the County. The Board of County Commissioners have approved a letter of commitment in support of the project. The County Council has also approved a letter of commitment in support of the project.

OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County General	Sheriff Accident Report	County Edit Fund	Child Abuse Prevention	City & Town Court Costs
Cash and investments - beginning	\$ 14,620,978	\$ 29,556	\$ 4,537,789	\$ 6,625	\$ 12,042
Receipts:					
Taxes	15,558,214	-	4,018,652	-	-
Licenses and permits	55,685	-	-	-	-
Intergovernmental receipts	1,221,161	-	-	-	-
Charges for services	1,888,509	14,767	-	-	-
Fines and forfeits	289,693	-	-	-	20,571
Other receipts	2,911,372	2	203,001	-	-
Total receipts	<u>21,924,634</u>	<u>14,769</u>	<u>4,221,653</u>	<u>-</u>	<u>20,571</u>
Disbursements:					
Personal services	16,152,786	-	-	-	-
Supplies	586,315	-	-	-	-
Other services and charges	5,192,204	22,739	356,000	-	20,563
Capital outlay	650,769	-	2,377,813	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>22,582,074</u>	<u>22,739</u>	<u>2,733,813</u>	<u>-</u>	<u>20,563</u>
Excess (deficiency) of receipts over disbursements	<u>(657,440)</u>	<u>(7,970)</u>	<u>1,487,840</u>	<u>-</u>	<u>8</u>
Cash and investments - ending	<u>\$ 13,963,538</u>	<u>\$ 21,586</u>	<u>\$ 6,025,629</u>	<u>\$ 6,625</u>	<u>\$ 12,050</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerk Document Storage Fee	Interest-Congressional	Principal Congressional	KCCRVC Comm	Assessor Ed/Sales Disclosure
Cash and investments - beginning	\$ 187,199	\$ 5,895	\$ 28,129	\$ -	\$ 156,812
Receipts:					
Taxes	-	-	-	383,436	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	65,073	-	-	-	12,540
Other receipts	1,827	709	28,129	-	-
Total receipts	66,900	709	28,129	383,436	12,540
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	59,186	6,604	28,129	-	5,020
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	59,186	6,604	28,129	-	5,020
Excess (deficiency) of receipts over disbursements	7,714	(5,895)	-	383,436	7,520
Cash and investments - ending	\$ 194,913	\$ -	\$ 28,129	\$ 383,436	\$ 164,332

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cum Bridge	County Cum Capital Developmnt	Drug Free Communities-KCODE	Electronic Data	Local Emergency Planning
Cash and investments - beginning	\$ 501,299	\$ 2,398,384	\$ 77,542	\$ 29,995	\$ 41,789
Receipts:					
Taxes	577,260	1,777,504	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	53,433	164,531	-	-	-
Charges for services	-	51,895	255	72	-
Fines and forfeits	-	-	65,709	-	-
Other receipts	91,150	32,450	-	-	7,045
Total receipts	<u>721,843</u>	<u>2,026,380</u>	<u>65,964</u>	<u>72</u>	<u>7,045</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,898
Other services and charges	496,268	883,633	74,663	-	9,836
Capital outlay	-	1,015,670	-	-	710
Other disbursements	-	-	-	-	-
Total disbursements	<u>496,268</u>	<u>1,899,303</u>	<u>74,663</u>	<u>-</u>	<u>13,444</u>
Excess (deficiency) of receipts over disbursements	<u>225,575</u>	<u>127,077</u>	<u>(8,699)</u>	<u>72</u>	<u>(6,399)</u>
Cash and investments - ending	<u>\$ 726,874</u>	<u>\$ 2,525,461</u>	<u>\$ 68,843</u>	<u>\$ 30,067</u>	<u>\$ 35,390</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Extradition	Gun Permits	Gen. Drain Improvement	County Health	County ID Security Protection
Cash and investments - beginning	\$ 9,138	\$ 11,442	\$ 278,681	\$ 961,911	\$ 48,736
Receipts:					
Taxes	-	-	293,963	800,163	-
Licenses and permits	-	18,160	-	-	-
Intergovernmental receipts	-	-	-	74,065	-
Charges for services	2,085	-	-	74,450	-
Fines and forfeits	-	-	-	-	15,291
Other receipts	912	100	-	2,096	-
Total receipts	2,997	18,260	293,963	950,774	15,291
Disbursements:					
Personal services	-	-	-	800,877	-
Supplies	-	17,982	-	38,135	-
Other services and charges	2,500	1,218	285,423	41,603	3,400
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,500	19,200	285,423	880,615	3,400
Excess (deficiency) of receipts over disbursements	497	(940)	8,540	70,159	11,891
Cash and investments - ending	\$ 9,635	\$ 10,502	\$ 287,221	\$ 1,032,070	\$ 60,627

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Health Maintenance Grant	Local Road & Street	County Misdemeanant Fund	Highway- MVH	Plat Book Fund
Cash and investments - beginning	\$ 134,845	\$ 206,639	\$ -	\$ 1,108,808	\$ 84,041
Receipts:					
Taxes	-	-	-	1,915,154	-
Licenses and permits	-	-	-	48,420	-
Intergovernmental receipts	-	1,197,564	-	2,827,402	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	34,020
Other receipts	85,331	3,866	48,121	57,627	-
Total receipts	<u>85,331</u>	<u>1,201,430</u>	<u>48,121</u>	<u>4,848,603</u>	<u>34,020</u>
Disbursements:					
Personal services	20,661	-	48,121	2,174,866	44,663
Supplies	-	719,843	-	633,500	-
Other services and charges	-	-	-	323,576	1,974
Capital outlay	11,145	309,872	-	2,175,673	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>31,806</u>	<u>1,029,715</u>	<u>48,121</u>	<u>5,307,615</u>	<u>46,637</u>
Excess (deficiency) of receipts over disbursements	<u>53,525</u>	<u>171,715</u>	<u>-</u>	<u>(459,012)</u>	<u>(12,617)</u>
Cash and investments - ending	<u>\$ 188,370</u>	<u>\$ 378,354</u>	<u>\$ -</u>	<u>\$ 649,796</u>	<u>\$ 71,424</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day Fund	Records Record Perpetuation	Riverboat Revenue Sharing	Sex & Violent Offender Adm Co	Clerk Sheriff Pension
Cash and investments - beginning	\$ 3,681,875	\$ 407,236	\$ -	\$ 18,189	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	458,263	-	-
Charges for services	-	262,598	-	-	-
Fines and forfeits	-	-	-	-	109,723
Other receipts	-	-	-	5,346	-
Total receipts	-	262,598	458,263	5,346	109,723
Disbursements:					
Personal services	-	85,202	-	-	-
Supplies	-	18,573	-	-	-
Other services and charges	-	59,940	458,263	-	100,339
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	163,715	458,263	-	100,339
Excess (deficiency) of receipts over disbursements	-	98,883	-	5,346	9,384
Cash and investments - ending	\$ 3,681,875	\$ 506,119	\$ -	\$ 23,535	\$ 9,384

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Supplemental PD Services Fund	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 100,072	\$ 108,219	\$ 195,162	\$ -	\$ 1,402,545
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,818	75,940	351,450	-
Fines and forfeits	-	-	-	-	-
Other receipts	163,583	196,194	-	3,611	1,779,271
Total receipts	163,583	198,012	75,940	355,061	1,779,271
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	120,437	54,691	355,061	2,053,919
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	120,437	54,691	355,061	2,053,919
Excess (deficiency) of receipts over disbursements	163,583	77,575	21,249	-	(274,648)
Cash and investments - ending	\$ 263,655	\$ 185,794	\$ 216,411	\$ -	\$ 1,127,897

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Health Dept Trust Acct	CASA	Statewide 9-1-1	Adult Probation User Fees	Juvenile Probation User Fees
Cash and investments - beginning	\$ 90,188	\$ -	\$ 352,082	\$ 81,150	\$ 37,215
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	750	-
Fines and forfeits	-	-	-	191,233	2,708
Other receipts	34,816	44,066	784,706	1,170	-
Total receipts	34,816	44,066	784,706	193,153	2,708
Disbursements:					
Personal services	62,618	-	572,822	50,000	-
Supplies	-	-	-	15,536	-
Other services and charges	-	44,066	89,426	28,010	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	62,618	44,066	662,248	93,546	-
Excess (deficiency) of receipts over disbursements	(27,802)	-	122,458	99,607	2,708
Cash and investments - ending	\$ 62,386	\$ -	\$ 474,540	\$ 180,757	\$ 39,923

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Alternative Dispute Resolution	Drainage Maintenance	Sheriff Sale Fund	Health Clinic Administrative	Redevelopment Comm Dreyfus TIF
Cash and investments - beginning	\$ 34,422	\$ 1,722,164	\$ 91,533	\$ 89,139	\$ 193,923
Receipts:					
Taxes	-	920,925	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	21,000	-	50,232
Fines and forfeits	6,900	-	-	-	-
Other receipts	-	-	-	52,108	-
Total receipts	<u>6,900</u>	<u>920,925</u>	<u>21,000</u>	<u>52,108</u>	<u>50,232</u>
Disbursements:					
Personal services	-	-	-	6,494	-
Supplies	-	-	-	-	-
Other services and charges	900	795,564	106,108	30,814	-
Capital outlay	-	-	-	11,801	186,300
Other disbursements	-	-	-	-	-
Total disbursements	<u>900</u>	<u>795,564</u>	<u>106,108</u>	<u>49,109</u>	<u>186,300</u>
Excess (deficiency) of receipts over disbursements	<u>6,000</u>	<u>125,361</u>	<u>(85,108)</u>	<u>2,999</u>	<u>(136,068)</u>
Cash and investments - ending	<u>\$ 40,422</u>	<u>\$ 1,847,525</u>	<u>\$ 6,425</u>	<u>\$ 92,138</u>	<u>\$ 57,855</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Employee Health Insurance Fund	Deferred Compensation	Withholding-Federal	Withholding-Co Option Tax	Withholding-P.E.R.F.
Cash and investments - beginning	\$ 2,605,495	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,633,998	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,328,026	69,818	1,270,186	152,719	403,293
Total receipts	5,962,024	69,818	1,270,186	152,719	403,293
Disbursements:					
Personal services	-	-	-	-	-
Supplies	26,192	-	-	-	-
Other services and charges	5,830,549	69,818	1,270,186	152,719	403,293
Capital outlay	2,449	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,859,190	69,818	1,270,186	152,719	403,293
Excess (deficiency) of receipts over disbursements	102,834	-	-	-	-
Cash and investments - ending	\$ 2,708,329	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Withholding-Sheriff Pension	Withholding-State	Garnishment	Sheriff Pension Holding	Tax Distribution
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	88,634,524
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,646,335
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	7,753	-
Other receipts	61,149	451,643	43,308	-	-
Total receipts	<u>61,149</u>	<u>451,643</u>	<u>43,308</u>	<u>7,753</u>	<u>99,280,859</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	61,149	451,643	43,308	7,753	99,280,859
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>61,149</u>	<u>451,643</u>	<u>43,308</u>	<u>7,753</u>	<u>99,280,859</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2019

	Wheel Tax /Sur Tax	Commercial Vehicle Excise Tax	Sewage Charge Assessment Delq.	Financial Institution Fran Tax	Fines & Forfeitures
Cash and investments - beginning	\$ 107,576	\$ -	\$ 156,121	\$ -	\$ 13,545
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	393,869	-	-	-
Charges for services	-	-	385,162	532,415	835
Fines and forfeits	-	-	-	-	55,563
Other receipts	2,705,173	-	-	-	813
Total receipts	2,705,173	393,869	385,162	532,415	57,211
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,685,386	393,869	317,055	532,415	62,826
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,685,386	393,869	317,055	532,415	62,826
Excess (deficiency) of receipts over disbursements	19,787	-	68,107	-	(5,615)
Cash and investments - ending	\$ 127,363	\$ -	\$ 224,228	\$ -	\$ 7,930

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Clerk Of Court-Infraction	Special Death Benefit Fee	State Disclosure Of Sales	St Coroner Tr & C Education	Mortgage Fee Fund
Cash and investments - beginning	\$ 4,330	\$ 455	\$ 965	\$ 700	\$ 625
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	12,525	9,529	8,393
Fines and forfeits	74,870	6,940	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>74,870</u>	<u>6,940</u>	<u>12,525</u>	<u>9,529</u>	<u>8,393</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	74,104	7,020	12,465	9,308	8,193
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>74,104</u>	<u>7,020</u>	<u>12,465</u>	<u>9,308</u>	<u>8,193</u>
Excess (deficiency) of receipts over disbursements	<u>766</u>	<u>(80)</u>	<u>60</u>	<u>221</u>	<u>200</u>
Cash and investments - ending	<u>\$ 5,096</u>	<u>\$ 375</u>	<u>\$ 1,025</u>	<u>\$ 921</u>	<u>\$ 825</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sex & Violent Offender Adm St	Child Restraint Fines	IDHS Dist 2 Fuel Card	Education Plate Fee Dist.	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 55	\$ 185	\$ 339	\$ -	\$ 3,686
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	1,013	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	765	-	-	-
Other receipts	594	-	-	-	1,233
Total receipts	594	765	-	1,013	1,233
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	599	950	-	938	692
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	599	950	-	938	692
Excess (deficiency) of receipts over disbursements	(5)	(185)	-	75	541
Cash and investments - ending	\$ 50	\$ -	\$ 339	\$ 75	\$ 4,227

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93,563 Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Clerk's Trust SAR	Clerk's ISETS Support SAR
Cash and investments - beginning	\$ 372,434	\$ 72,849	\$ 201,859	\$ 1,186,675	\$ 10,897
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	56,856	126,315	50,963	6,165,404	878,986
Total receipts	<u>56,856</u>	<u>126,315</u>	<u>50,963</u>	<u>6,165,404</u>	<u>878,986</u>
Disbursements:					
Personal services	-	13,554	18,343	-	-
Supplies	-	1,629	-	-	-
Other services and charges	-	10,851	8,779	-	-
Capital outlay	-	2,836	-	-	-
Other disbursements	-	-	-	6,235,751	881,108
Total disbursements	<u>-</u>	<u>28,870</u>	<u>27,122</u>	<u>6,235,751</u>	<u>881,108</u>
Excess (deficiency) of receipts over disbursements	<u>56,856</u>	<u>97,445</u>	<u>23,841</u>	<u>(70,347)</u>	<u>(2,122)</u>
Cash and investments - ending	<u>\$ 429,290</u>	<u>\$ 170,294</u>	<u>\$ 225,700</u>	<u>\$ 1,116,328</u>	<u>\$ 8,775</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff's Commissary SAR	Sheriff's Crime Stoppers SAR	Treasurer Cash Change SAR	Treasurer's Unsettled Tax SAR	Sheriff's Inmate Meals SAR
Cash and investments - beginning	\$ 318,886	\$ 21,617	\$ 500	\$ 2,889,369	\$ 6,378
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	894,164	2	-	3,050,767	478,930
Total receipts	<u>894,164</u>	<u>2</u>	<u>-</u>	<u>3,050,767</u>	<u>478,930</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	782,844	422	-	2,889,369	483,198
Total disbursements	<u>782,844</u>	<u>422</u>	<u>-</u>	<u>2,889,369</u>	<u>483,198</u>
Excess (deficiency) of receipts over disbursements	<u>111,320</u>	<u>(420)</u>	<u>-</u>	<u>161,398</u>	<u>(4,268)</u>
Cash and investments - ending	<u>\$ 430,206</u>	<u>\$ 21,197</u>	<u>\$ 500</u>	<u>\$ 3,050,767</u>	<u>\$ 2,110</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Kosciusko County Trust Account SAR	SHSP 2016-2 Kosciusko Radios	Highway- MVH Restricted	Property Reassessment 2017	LOIT Special Distribution
Cash and investments - beginning	\$ 83,247	\$ -	\$ -	\$ 1,302,719	\$ 14,737
Receipts:					
Taxes	-	-	-	400,081	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,827,402	37,033	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,734,871	-	-	-	-
Total receipts	<u>2,734,871</u>	<u>-</u>	<u>2,827,402</u>	<u>437,114</u>	<u>-</u>
Disbursements:					
Personal services	-	-	414,287	183,667	-
Supplies	-	-	1,702,919	98	-
Other services and charges	-	-	61,941	75,638	-
Capital outlay	-	-	-	225,309	-
Other disbursements	2,749,822	20,147	-	-	-
Total disbursements	<u>2,749,822</u>	<u>20,147</u>	<u>2,179,147</u>	<u>484,712</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,951)</u>	<u>(20,147)</u>	<u>648,255</u>	<u>(47,598)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 68,296</u>	<u>\$ (20,147)</u>	<u>\$ 648,255</u>	<u>\$ 1,255,121</u>	<u>\$ 14,737</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drug & Alcohol User Fees	Jury Fee	Pre-Trial Diversion Fund	Infraction Deferral	Town & County User Fees
Cash and investments - beginning	\$ 42,202	\$ 39,062	\$ 86,951	\$ 43,370	\$ 44,682
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	10	265	-	27,620	-
Fines and forfeits	-	8,087	143,778	-	-
Other receipts	148,718	-	-	-	13,630
Total receipts	<u>148,728</u>	<u>8,352</u>	<u>143,778</u>	<u>27,620</u>	<u>13,630</u>
Disbursements:					
Personal services	125,115	-	66,446	-	-
Supplies	4,329	-	4,874	-	-
Other services and charges	7,283	19,128	24,811	34,069	13,020
Capital outlay	-	-	2,577	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>136,727</u>	<u>19,128</u>	<u>98,708</u>	<u>34,069</u>	<u>13,020</u>
Excess (deficiency) of receipts over disbursements	<u>12,001</u>	<u>(10,776)</u>	<u>45,070</u>	<u>(6,449)</u>	<u>610</u>
Cash and investments - ending	<u>\$ 54,203</u>	<u>\$ 28,286</u>	<u>\$ 132,021</u>	<u>\$ 36,921</u>	<u>\$ 45,292</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Problem Solving Court Fee	Offender Transportation Fund	County Elected Officials Train	HAZMAT Donation	D.A.R.E. Donations
Cash and investments - beginning	\$ 100,819	\$ -	\$ 58,352	\$ 1,568	\$ 779
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	313	37	-	-
Fines and forfeits	52,475	-	15,291	-	-
Other receipts	2	-	6	2,615	-
Total receipts	52,477	313	15,334	2,615	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,355	-	-	-	-
Other services and charges	30,684	-	3,842	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	32,039	-	3,842	-	-
Excess (deficiency) of receipts over disbursements	20,438	313	11,492	2,615	-
Cash and investments - ending	\$ 121,257	\$ 313	\$ 69,844	\$ 4,183	\$ 779

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sheriff Donation Fund	Teen Court Donations	JCAP Donations	Camp HERO Donations	Probation Past Restitution
Cash and investments - beginning	\$ 19,356	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	4,006
Fines and forfeits	-	-	-	-	-
Other receipts	17,625	100	235	8,275	-
Total receipts	<u>17,625</u>	<u>100</u>	<u>235</u>	<u>8,275</u>	<u>4,006</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,423	-	-	3,127	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,423</u>	<u>-</u>	<u>-</u>	<u>3,127</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>11,202</u>	<u>100</u>	<u>235</u>	<u>5,148</u>	<u>4,006</u>
Cash and investments - ending	<u>\$ 30,558</u>	<u>\$ 100</u>	<u>\$ 235</u>	<u>\$ 5,148</u>	<u>\$ 4,006</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Redevelopment Com 30 West TIF	Redevelopment Com Leesburg TIF	Redevelopment Com Co-Op TIF	Redevelopment Com VanBuren TIF
Cash and investments - beginning	\$ 57,532	\$ -	\$ -	\$ 407,203
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	59,817	52,905	150,096	94,294
Total receipts	<u>59,817</u>	<u>52,905</u>	<u>150,096</u>	<u>94,294</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	52,905	150,096	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>52,905</u>	<u>150,096</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>59,817</u>	<u>-</u>	<u>-</u>	<u>94,294</u>
Cash and investments - ending	<u>\$ 117,349</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 501,497</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Law Enforcement Data Access	Ineligible Deduction Fund Coun	Promotional Fund	Community Correction User Fees	Innkeepers Tax
Cash and investments - beginning	\$ 181,900	\$ 100,284	\$ 1,516	\$ 740,889	\$ 45,322
Receipts:					
Taxes	-	-	-	-	275,621
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	301	1,570	-	-
Fines and forfeits	-	-	-	589,597	-
Other receipts	39,500	-	1,684	3,013	-
Total receipts	39,500	301	3,254	592,610	275,621
Disbursements:					
Personal services	-	9,561	-	145,805	-
Supplies	-	746	666	4,393	-
Other services and charges	80,000	5,968	2,547	58,222	320,943
Capital outlay	-	4,855	-	10,000	-
Other disbursements	-	-	-	-	-
Total disbursements	80,000	21,130	3,213	218,420	320,943
Excess (deficiency) of receipts over disbursements	(40,500)	(20,829)	41	374,190	(45,322)
Cash and investments - ending	\$ 141,400	\$ 79,455	\$ 1,557	\$ 1,115,079	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Dreyfus TIF Bond Repayment	Redevelop Comm Trupointe TIF	Co Sheriff Cont Education	KCCRVC Commission	Law Enforcement Forfeit Sherif
Cash and investments - beginning	\$ -	\$ 110,854	\$ 2,805	\$ 854,763	\$ 87,820
Receipts:					
Taxes	-	-	-	705,047	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	348,433	129,645	-	-	4,462
Fines and forfeits	-	-	2,640	-	40
Other receipts	-	-	-	511,027	34,696
Total receipts	<u>348,433</u>	<u>129,645</u>	<u>2,640</u>	<u>1,216,074</u>	<u>39,198</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	19,044
Other services and charges	348,263	117,274	2,160	1,570,837	35,944
Capital outlay	-	-	-	-	7,562
Other disbursements	-	-	-	-	-
Total disbursements	<u>348,263</u>	<u>117,274</u>	<u>2,160</u>	<u>1,570,837</u>	<u>62,550</u>
Excess (deficiency) of receipts over disbursements	<u>170</u>	<u>12,371</u>	<u>480</u>	<u>(354,763)</u>	<u>(23,352)</u>
Cash and investments - ending	<u>\$ 170</u>	<u>\$ 123,225</u>	<u>\$ 3,285</u>	<u>\$ 500,000</u>	<u>\$ 64,468</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sub Division Escrow	Etna Green Sheriff Patrol	Enchanted Hills Patrol	US 30 Law Enforcement Patrol	SR 13 Law Enforcement Patrol
Cash and investments - beginning	\$ 20,001	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,300	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	160	2,240	12,922	9,740
Total receipts	2,300	160	2,240	12,922	9,740
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,300	160	2,520	17,522	9,520
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,300	160	2,520	17,522	9,520
Excess (deficiency) of receipts over disbursements	-	-	(280)	(4,600)	220
Cash and investments - ending	\$ 20,001	\$ -	\$ (280)	\$ (4,600)	\$ 220

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Law Enforcement Forfeit Prosec	Direct Deposit	Colonial Insurance	Insurance EFT Account	Flexible Spending Acct
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 26,722	\$ 15,121
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	990	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,826	9,763,942	11,918	4,527,431	45,292
Total receipts	5,826	9,763,942	11,918	4,528,421	45,292
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,763,942	11,918	4,495,912	43,396
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	9,763,942	11,918	4,495,912	43,396
Excess (deficiency) of receipts over disbursements	5,826	-	-	32,509	1,896
Cash and investments - ending	\$ 5,826	\$ -	\$ -	\$ 59,231	\$ 17,017

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Aflac	Boston Mutual Life Insurance	Dental Insurance	Withholding-Medicare	Withholding - OASDI
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	10	87	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,457	44,548	115,279	199,740	852,783
Total receipts	10,457	44,558	115,366	199,740	852,783
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,457	44,558	115,366	199,740	852,783
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,457	44,558	115,366	199,740	852,783
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BPPE Ordinance Fees	LIT Certified Shares	LIT Economic Development	Courthouse Plaza Fund	Weed Cutting Assessments
Cash and investments - beginning	\$ 20,150	\$ -	\$ -	\$ 57,694	\$ 1,214
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,073,075	6,462,292	-	-
Charges for services	8,738	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,000	4,007
Total receipts	<u>8,738</u>	<u>15,073,075</u>	<u>6,462,292</u>	<u>1,000</u>	<u>4,007</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	28,888	15,073,075	6,462,292	-	1,693
Capital outlay	-	-	-	58,694	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>28,888</u>	<u>15,073,075</u>	<u>6,462,292</u>	<u>58,694</u>	<u>1,693</u>
Excess (deficiency) of receipts over disbursements	<u>(20,150)</u>	<u>-</u>	<u>-</u>	<u>(57,694)</u>	<u>2,314</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,528</u>

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Firefighters Communication	Teen Court Grant	Public Mass Trans Fed 2018	Public Mass Trans FED 2019	Public Mass Trans Capital 2019
Cash and investments - beginning	\$ -	\$ (11,294)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,851	17,679	48,819	290,685	88,160
Total receipts	7,851	17,679	48,819	290,685	88,160
Disbursements:					
Personal services	-	5,893	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	492	48,819	290,685	88,160
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,385	48,819	290,685	88,160
Excess (deficiency) of receipts over disbursements	7,851	11,294	-	-	-
Cash and investments - ending	\$ 7,851	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Pub Mass Trans STATE 2018	DUI Patrol 2019	Fire District 2 Training 10/11	VOCA 15VOCA5405	VOCA 14VAGX0062
Cash and investments - beginning	\$ -	\$ -	\$ 100	\$ (29,584)	\$ 3,339
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	33,435	667	-	29,584	31,885
Total receipts	33,435	667	-	29,584	31,885
Disbursements:					
Personal services	-	1,096	-	-	55,579
Supplies	-	-	-	-	-
Other services and charges	33,435	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	33,435	1,096	-	-	55,579
Excess (deficiency) of receipts over disbursements	-	(429)	-	29,584	(23,694)
Cash and investments - ending	\$ -	\$ (429)	\$ 100	\$ -	\$ (20,355)

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Prenatal	2017 SHSP Competitive	SHSP 2018	Bioterrorism Preparedness	State Drug Free Fund Grant
Cash and investments - beginning	\$ 58,064	\$ -	\$ -	\$ 5,843	\$ 307
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	37,658	14,076	96,052	14,325	-
Total receipts	37,658	14,076	96,052	14,325	-
Disbursements:					
Personal services	40,734	-	-	-	-
Supplies	2,319	-	-	14,325	-
Other services and charges	36,472	14,076	96,052	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	79,525	14,076	96,052	14,325	-
Excess (deficiency) of receipts over disbursements	(41,867)	-	-	-	-
Cash and investments - ending	\$ 16,197	\$ -	\$ -	\$ 5,843	\$ 307

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Operation Pull Over FY18	Operation Pull Over FY19	Teen Court 2019	SHSP-2016-2 Area Monitoring	PHEP Emerg Prep 2020
Cash and investments - beginning	\$ (4,286)	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,286	8,697	25,244	-	10,399
Total receipts	4,286	8,697	25,244	-	10,399
Disbursements:					
Personal services	-	20,784	47,810	-	-
Supplies	-	-	2,785	-	10,399
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	47,000	-
Other disbursements	-	-	-	-	-
Total disbursements	-	20,784	50,595	47,000	10,399
Excess (deficiency) of receipts over disbursements	4,286	(12,087)	(25,351)	(47,000)	-
Cash and investments - ending	\$ -	\$ (12,087)	\$ (25,351)	\$ (47,000)	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Justice Partners Addiction Res	Stop Arm Violation Enforcement	Pandemic Fund	TB Medical Expenses	JDAI Juvenile Deten Altern
Cash and investments - beginning	\$ -	\$ -	\$ 1,908	\$ 30,000	\$ 13,472
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	60,000	-	-	-	20,698
Total receipts	60,000	-	-	-	20,698
Disbursements:					
Personal services	-	3,163	-	-	9,661
Supplies	-	-	-	-	1,099
Other services and charges	-	-	-	-	22,960
Capital outlay	-	-	-	-	450
Other disbursements	-	-	-	-	-
Total disbursements	-	3,163	-	-	34,170
Excess (deficiency) of receipts over disbursements	60,000	(3,163)	-	-	(13,472)
Cash and investments - ending	\$ 60,000	\$ (3,163)	\$ 1,908	\$ 30,000	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Court Interpreter Grant	Well Child / Health Clinic	DNR Grant Marine Patrol	JCAP Program Assist	Fire Dist 2 Infrastruct 18-19
Cash and investments - beginning	\$ 4,569	\$ 26,060	\$ -	\$ (20,279)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	15,000	61,780	17,644
Total receipts	-	-	15,000	61,780	17,644
Disbursements:					
Personal services	-	-	7,522	-	-
Supplies	-	-	1,000	8,060	-
Other services and charges	2,919	-	5,484	26,985	17,644
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,919	-	14,006	35,045	17,644
Excess (deficiency) of receipts over disbursements	(2,919)	-	994	26,735	-
Cash and investments - ending	\$ 1,650	\$ 26,060	\$ 994	\$ 6,456	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Fire Dist 2 Reg Pub 18-19	Community Transition Program	JDAI 2020	Fire Dist 2 Reg Pub 2020	Pub Mass Trans STATE 2019
Cash and investments - beginning	\$ 1,044	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,336	3,225	47,320	5,701	120,174
Total receipts	17,336	3,225	47,320	5,701	120,174
Disbursements:					
Personal services	-	-	8,486	-	-
Supplies	2,500	-	1,315	-	-
Other services and charges	15,879	-	14,694	5,881	120,174
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	18,379	-	24,495	5,881	120,174
Excess (deficiency) of receipts over disbursements	(1,043)	3,225	22,825	(180)	-
Cash and investments - ending	\$ 1	\$ 3,225	\$ 22,825	\$ (180)	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	2018 Senior Prosecutor Hub Gr	Senior Prosecutor Hub Gr 2019	Comm Corrections Grant 18-19	Community Crossing Grant	Totals
Cash and investments - beginning	\$ 20,000	\$ -	\$ 79,696	\$ -	\$ 46,807,523
Receipts:					
Taxes	-	-	-	-	116,260,544
Licenses and permits	-	-	-	-	123,278
Intergovernmental receipts	-	-	-	-	41,436,425
Charges for services	-	-	-	593,176	9,500,641
Fines and forfeits	-	-	-	-	1,771,260
Other receipts	-	20,000	366,285	781,435	46,505,445
Total receipts	<u>-</u>	<u>20,000</u>	<u>366,285</u>	<u>1,374,611</u>	<u>215,597,593</u>
Disbursements:					
Personal services	836	-	178,293	-	21,375,745
Supplies	-	-	57,834	-	3,900,663
Other services and charges	-	-	140,209	1,373,489	166,324,480
Capital outlay	-	-	-	-	7,101,485
Other disbursements	-	-	-	-	14,042,661
Total disbursements	<u>836</u>	<u>-</u>	<u>376,336</u>	<u>1,373,489</u>	<u>212,745,034</u>
Excess (deficiency) of receipts over disbursements	<u>(836)</u>	<u>20,000</u>	<u>(10,051)</u>	<u>1,122</u>	<u>2,852,559</u>
Cash and investments - ending	<u>\$ 19,164</u>	<u>\$ 20,000</u>	<u>\$ 69,645</u>	<u>\$ 1,122</u>	<u>\$ 49,660,082</u>

KOSCIUSKO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,139,436</u>	<u>\$ 4,462,828</u>

KOSCIUSKO COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services	2016 Caterpillar Wheel Loader	\$ 39,935	7/26/2016	9/1/2020
Municipal Capital Finance	2017 John Deere Grader	64,593	3/20/2017	2/15/2022
Rudd Equipment	2017 Volvo Asphalt Paver	<u>54,151</u>	1/10/2017	2/15/2022
Total governmental activities		<u>158,679</u>		
Total of annual lease payments		<u>\$ 158,679</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Louis Dreyfus TIF	\$ 3,090,000	\$ 470,000
General obligation bonds	TruPointe TIF	<u>1,273,000</u>	<u>115,525</u>
Total governmental activities		<u>4,363,000</u>	<u>585,525</u>
Totals		<u>\$ 4,363,000</u>	<u>\$ 585,525</u>

KOSCIUSKO COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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>
Governmental activities:	
Infrastructure	\$ 51,378,065
Buildings	40,562,275
Machinery, equipment, and vehicles	8,382,755
Construction in progress	<u>3,200,000</u>
Total governmental activities	<u>103,523,095</u>
Total capital assets	<u><u>\$ 103,523,095</u></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/>.