

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

FINANCIAL STATEMENT AUDIT REPORT

OF

KOSCIUSKO COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
09/22/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle L. Puckett	01-01-20 to 12-31-21
County Treasurer	Rhonda J. Helser	01-01-20 to 12-31-21
Clerk of the Circuit Court	Ann M. Torpy	01-01-20 to 12-31-21
County Sheriff	Kyle P. Dukes	01-01-20 to 12-31-21
County Recorder	Joetta Mitchell	01-01-20 to 12-31-21
President of the Board of County Commissioners	Bradford Jackson Robert Conley	01-01-20 to 12-31-20 01-01-21 to 12-31-21
President of the County Council	Jon Garber Ernie Wiggins	01-01-20 to 12-31-20 01-01-21 to 12-31-21



## 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, 2020, 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, 2020.

***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, 2020, 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 September 7, 2021, 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

September 7, 2021

## 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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
County General	\$ 13,963,538	\$ 26,363,821	\$ 25,563,161	\$ 14,764,198
Sheriff Accident Report	21,586	10,929	8,079	24,436
County Edit Fund	6,025,629	4,687,143	3,279,619	7,433,153
Child Abuse Prevention	6,625	-	-	6,625
City & Town Court Costs	12,050	16,746	8,887	19,909
Clerk Document Storage Fee	194,913	52,958	8,002	239,869
Community Correction User Fees	1,115,079	368,548	308,714	1,174,913
Community Transition Program	3,225	550	3,775	-
KCCRVC Comm	883,436	2,237,579	2,478,694	642,321
Assessor Ed/Sales Disclosure	164,332	12,440	34,689	142,083
Cum Bridge	726,874	824,114	306,029	1,244,959
County Cum Capital Development	2,525,461	2,176,428	1,617,912	3,083,977
Drug Free Communities-KCODE	68,843	65,031	53,020	80,854
Electronic Data	30,067	140	-	30,207
Local Emergency Planning	35,390	8,015	770	42,635
County Extradition	9,635	1,637	-	11,272
Gun Permits	10,502	33,818	22,001	22,319
Gen. Drain Improvement	287,221	406,398	329,596	364,023
County Health	1,032,070	550,991	895,344	687,717
County ID Security Protection	60,627	17,485	-	78,112
Health Maintenance Grant	188,370	48,859	34,638	202,591
Local Road & Street	378,354	1,143,734	987,623	534,465
County Misdemeanant Fund	-	48,121	48,121	-
Highway - MVH	649,796	5,209,492	3,590,901	2,268,387
Plat Book Fund	71,424	44,160	45,839	69,745
Rainy Day Fund	3,681,875	-	-	3,681,875
Records Record Perpetuation	506,119	311,596	169,340	648,375
Riverboat Revenue Sharing	-	458,263	458,263	-
Sex & Violent Offender Adm Co	23,535	5,378	-	28,913
Clerk Sheriff Pension	9,384	78,498	87,882	-
Supplemental PD Services Fund	263,655	158,029	8,723	412,961
Surplus Tax	185,794	130,319	186,930	129,183
Surveyor Corner Perpetuation	216,411	86,890	81,733	221,568
Tax Sale Redemption	-	135,798	135,798	-
Tax Sale Surplus	1,127,897	1,373,701	1,151,860	1,349,738
Local Health Dept Trust Acct	62,386	34,816	62,869	34,333
CASA	-	34,455	34,455	-
Statewide 9-1-1	474,540	815,011	757,047	532,504
Adult Probation User Fees	180,757	237,879	181,267	237,369
Juvenile Probation User Fees	39,923	3,051	-	42,974
Alternative Dispute Resolution	40,422	8,114	5,945	42,591
Drain Reconstruction	-	76,964	31,861	45,103
Drainage Maintenance	1,847,525	993,866	1,065,504	1,775,887
Sheriff Sale Fund	6,425	14,000	9,984	10,441
Health Clinic Administrative	92,138	64,593	63,077	93,654
Redevelopment Comm Dreyfus TIF	57,855	86,233	31,538	112,550
Employee Health Insurance Fund	2,708,329	7,209,324	6,240,565	3,677,088
Deferred Compensation	-	69,587	69,587	-
Withholding-Federal	-	1,350,761	1,350,761	-
Withholding-Co Option Tax	-	161,989	161,989	-
Withholding-P.E.R.F.	-	422,482	422,482	-
Withholding-Sheriff Pension	-	66,793	66,793	-
Withholding-State	-	475,649	475,649	-
Garnishment	-	50,857	50,857	-
Tax Distribution	-	102,584,131	102,584,131	-
Wheel Tax/Sur Tax	127,363	3,398,627	3,325,886	200,104
Commercial Vehicle Excise Tax	-	374,579	374,579	-
Sewage Charge Assessment Delq.	224,228	173,878	398,106	-
Financial Institution Fran Tax	-	578,118	578,118	-
Fines & Forfeitures	7,930	38,141	40,177	5,894
Clerk of Court-Infraction	5,096	60,502	61,754	3,844
Overweight Vehicle	-	100	100	-

KOSCIUSKO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
Special Death Benefit Fee	375	6,105	6,095	385
State Disclosure of Sales	1,025	12,440	12,085	1,380
St Coroner Tr & C Education	921	10,559	10,026	1,454
Mortgage Fee Fund	825	11,653	11,195	1,283
Sex & Violent Offender Adm St	50	598	598	50
Child Restraint Fines	-	600	575	25
IDHS Dist 2 Fuel Card	339	-	-	339
Education Plate Fee Dist.	75	1,013	1,013	75
93.563 Prosecutor PCA	4,227	759	405	4,581
93.563 Title IV-D Incentive	429,290	43,889	-	473,179
Prosecutor IV-D Incentive	170,294	60,861	58,526	172,629
Clerk IV-D Incentive	225,700	41,582	27,121	240,161
Clerk's Trust SAR	1,116,328	6,468,337	6,604,880	979,785
Clerk's ISETS Support SAR	8,775	708,365	707,733	9,407
Sheriff's Crime Stoppers SAR	21,197	2	6	21,193
Sheriff's Inmate Meals SAR	2,110	125,004	127,051	63
Sheriff's Commissary SAR	430,206	935,592	1,012,639	353,159
Treasurer Cash Change SAR	500	-	-	500
Treasurer Unsettled Tax SAR	3,050,767	4,077,402	3,050,767	4,077,402
Kosciusko County Trust Account SAR	68,296	2,158,880	2,127,687	99,489
Highway - MVH Restricted	648,255	2,690,053	1,821,255	1,517,053
Property Reassessment 2017	1,255,121	160,080	303,524	1,111,677
LOIT Special Distribution	14,737	-	-	14,737
Drug & Alcohol User Fees	54,203	27,226	68,445	12,984
Jury Fee	28,286	6,223	15,494	19,015
Pre-Trial Diversion Fund	132,021	142,767	76,362	198,426
Infraction Deferral	36,921	37,301	36,607	37,615
Town & County User Fees	45,292	10,466	54,782	976
Problem Solving Court Fee	121,257	44,870	21,665	144,462
Offender Transportation Fund	313	1,125	-	1,438
County Elected Officials Train	69,844	17,485	4,033	83,296
HAZMAT Donation	4,183	1,200	315	5,068
D.A.R.E. Donations	779	-	-	779
Sheriff Donation Fund	30,558	56,950	50,595	36,913
Teen Court Donations	100	-	-	100
JCAP Donations	235	29,351	16,647	12,939
Camp HERO Donations	5,148	-	-	5,148
Probation Past Restitution	4,006	7,416	-	11,422
Redevelopment Com 30 West TIF	117,349	66,101	-	183,450
Redevelopment Com Leesburg TIF	-	58,888	58,888	-
Redevelopment Com Co-Op TIF	-	142,214	23,575	118,639
Redevelopment Com VanBuren TIF	501,497	100,581	-	602,078
Law Enforcement Data Access	141,400	39,500	80,000	100,900
Ineligible Deduction Fund Coun	79,455	-	13,223	66,232
Promotional Fund	1,557	2,972	3,035	1,494
Dreyfus TIF Bond Repayment	170	598,157	394,033	204,294
Redevelop Comm Trupointe TIF	123,225	107,179	114,927	115,477
Co Sheriff Cont Education	3,285	46,296	10,810	38,771
Law Enforcement Forfeit Sheriff	64,468	8,495	35,751	37,212
Sub Division Escrow	20,001	-	20,001	-
Etna Green Sheriff Patrol	-	14,120	14,920	(800)
Security Detail	-	6,848	6,848	-
Enchanted Hills Patrol	(280)	280	-	-
US 30 Law Enforcement Patrol	(4,600)	7,280	2,680	-
SR 13 Law Enforcement Patrol	220	9,480	9,700	-
Silver Lake Comm Center Detail	-	193	193	-
SR 15 Law Enforcement Patrol	-	37,800	37,800	-
Law Enforcement Forfeit Prosec	5,826	4,982	-	10,808
Direct Deposit	-	10,335,216	10,335,216	-
Colonial Insurance	-	21,355	21,355	-
Insurance EFT Account	59,231	4,716,597	4,775,828	-
Flexible Spending Act	17,017	47,756	42,234	22,539

KOSCIUSKO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments		Disbursements	Cash and Investments
	01-01-20	Receipts		12-31-20
Aflac	-	9,265	9,265	-
Boston Mutual Life Insurance	-	42,235	42,235	-
Dental Insurance	-	121,308	121,308	-
Withholding-Medicare	-	209,835	209,835	-
Withholding - OASDI	-	897,223	897,223	-
Heavy Equipment Rental Excise	-	40,236	40,236	-
LIT Certified Shares	-	16,945,818	16,945,818	-
LIT Economic Development	-	7,196,793	7,196,793	-
Weed Cutting Assessments	3,528	2,373	5,901	-
Firefighters Communication	7,851	-	7,851	-
Public Mass Trans FED 2019	-	69,236	69,236	-
Public Mass Trans FED 2020	-	203,906	203,906	-
Public Mass Trans Capital 2020	-	73,992	73,992	-
DUI Patrol 2019	(429)	429	-	-
Fire District 2 Training 10/11	100	-	100	-
VOCA 10/1/18-9/30/20 2018	(20,355)	67,306	46,951	-
VOCA 2020-00004	-	-	11,421	(11,421)
Prenatal	16,197	-	16,197	-
Bioterrorism Preparedness	5,843	-	-	5,843
State Drug Free Fund Grant	307	-	-	307
Operation Pull Over FY19	(12,087)	12,087	-	-
Teen Court 2019	(25,351)	34,735	9,384	-
Bridge #161 2024	-	11,376	14,220	(2,844)
Teen Court 2020	-	-	70,181	(70,181)
SHSP-2016-2 Area Monitoring	(47,000)	47,000	-	-
Bridge #227	-	58,721	70,893	(12,172)
CHIRP-Program Click It to Live	-	-	8,042	(8,042)
CHIRP-DUITF Operating While Intoxicated	-	-	397	(397)
SAVE 2020	-	-	9,858	(9,858)
Justice Partners Addiction Res	60,000	-	12,491	47,509
Justice Partners AR 2021	-	60,000	-	60,000
Stop Arm Violation Enforcement	(3,163)	3,163	-	-
Pandemic Fund - H1N1	1,908	-	-	1,908
Bridge Inspection	-	54,629	68,286	(13,657)
Pandemic Fund	(20,147)	20,147	-	-
Bridge #30	-	4,264	5,330	(1,066)
County COVID-CARES Grant	-	2,575,738	2,575,708	30
CARES Act-Local COVID Testing	-	100,000	-	100,000
TB Medical Expenses	30,000	-	-	30,000
Court Interpreter Grant	1,650	-	1,650	-
Well Child/Health Clinic	26,060	-	-	26,060
DNR Grant 2020	-	7,500	15,000	(7,500)
DNR Grant Marine Patrol	994	-	994	-
JCAP Program Assist	6,456	21,482	27,938	-
JDAI 2020	22,825	36,805	47,461	12,169
Fire Dist 2 Reg Pub 2020	(180)	31,250	31,070	-
Fire Dist 2 Infrastr 2020	-	19,908	19,908	-
Comm Corr Home Deten 2020	-	362,836	214,758	148,078
Pub Mass Trans STATE 2019	-	11,776	11,776	-
Pub Mass Trans State 2020	-	170,251	170,251	-
Comm Corr Drug Court 2020	-	64,575	38,815	25,760
Railroad Grade Crossing 2019	-	44,250	44,250	-
Senior Prosecutor Hub Gr 2018	19,164	-	-	19,164
Senior Prosecutor Hub Gr 2019	20,000	-	534	19,466
Comm Corrections Grant 18-19	69,645	349	69,994	-
JDAI 2021	-	53,902	18,286	35,616
Community Crossing Grant	1,122	232,090	216,102	17,110
Totals	\$ 49,631,952	\$ 230,639,342	\$ 222,252,012	\$ 58,019,282

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 reimbursements for expenditures made by the County not received by December 31, 2020.

**Note 8. Restatements**

For the year ended December 31, 2020, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2019	Prior Period Adjustment	Balance as of January 1, 2020
Principal Congressional	\$ 28,129	(\$ 28,129)	\$ -

**Note 9. Subsequent Events**

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

The Board of County Commissioners has approved the purchase of \$1,200,000 for radios for Fire Fighters.

**Note 10. Combined Funds**

Funds related to KCCRVC Commission, funds 1127 and 4930, were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

#### 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, 2020

	County General	Sheriff Accident Report	County Edit Fund	Child Abuse Prevention	City & Town Court Costs	Clerk Document Storage Fee
Cash and investments - beginning	\$ 13,963,538	\$ 21,586	\$ 6,025,629	\$ 6,625	\$ 12,050	\$ 194,913
Receipts:						
Taxes	16,842,740	-	4,604,674	-	-	-
Licenses and permits	73,950	-	-	-	-	-
Intergovernmental receipts	1,291,088	-	-	-	-	-
Charges for services	3,194,875	10,929	-	-	-	-
Fines and forfeits	215,275	-	-	-	16,746	52,896
Other receipts	4,745,893	-	82,469	-	-	62
Total receipts	26,363,821	10,929	4,687,143	-	16,746	52,958
Disbursements:						
Personal services	17,958,516	-	-	-	-	-
Supplies	973,584	-	-	-	-	-
Other services and charges	5,945,606	8,079	3,027,769	-	8,887	8,002
Capital outlay	685,455	-	251,850	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,563,161	8,079	3,279,619	-	8,887	8,002
Excess (deficiency) of receipts over disbursements	800,660	2,850	1,407,524	-	7,859	44,956
Cash and investments - ending	\$ 14,764,198	\$ 24,436	\$ 7,433,153	\$ 6,625	\$ 19,909	\$ 239,869

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Community Correction User Fees	Community Transition Program	KCCRVC Comm	Assessor Ed/Sales Disclosure	Cum Bridge	County Cum Capital Development
Cash and investments - beginning	\$ 1,115,079	\$ 3,225	\$ 883,436	\$ 164,332	\$ 726,874	\$ 2,525,461
Receipts:						
Taxes	-	-	476,372	-	598,154	1,952,796
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	54,975	179,479
Charges for services	250	550	500,000	-	-	44,153
Fines and forfeits	360,684	-	-	12,440	-	-
Other receipts	7,614	-	1,261,207	-	170,985	-
Total receipts	368,548	550	2,237,579	12,440	824,114	2,176,428
Disbursements:						
Personal services	217,590	-	-	-	-	-
Supplies	6,321	-	-	-	-	-
Other services and charges	52,468	3,775	2,478,694	1,218	306,029	891,734
Capital outlay	32,335	-	-	33,471	-	726,178
Other disbursements	-	-	-	-	-	-
Total disbursements	308,714	3,775	2,478,694	34,689	306,029	1,617,912
Excess (deficiency) of receipts over disbursements	59,834	(3,225)	(241,115)	(22,249)	518,085	558,516
Cash and investments - ending	\$ 1,174,913	\$ -	\$ 642,321	\$ 142,083	\$ 1,244,959	\$ 3,083,977

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Drug Free Communities-KCODE	Electronic Data	Local Emergency Planning	County Extradition	Gun Permits	Gen. Drain Improvement
Cash and investments - beginning	\$ 68,843	\$ 30,067	\$ 35,390	\$ 9,635	\$ 10,502	\$ 287,221
Receipts:						
Taxes	-	-	-	-	-	400,638
Licenses and permits	-	-	-	-	33,818	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	4,395	140	-	1,637	-	3,819
Fines and forfeits	60,636	-	-	-	-	-
Other receipts	-	-	8,015	-	-	1,941
Total receipts	65,031	140	8,015	1,637	33,818	406,398
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	20,556	-
Other services and charges	53,020	-	32	-	1,445	329,596
Capital outlay	-	-	738	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	53,020	-	770	-	22,001	329,596
Excess (deficiency) of receipts over disbursements	12,011	140	7,245	1,637	11,817	76,802
Cash and investments - ending	\$ 80,854	\$ 30,207	\$ 42,635	\$ 11,272	\$ 22,319	\$ 364,023

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	County Health	County ID Security Protection	Health Maintenance Grant	Local Road & Street	County Misdemeanant Fund	Highway - MVH
Cash and investments - beginning	\$ 1,032,070	\$ 60,627	\$ 188,370	\$ 378,354	\$ -	\$ 649,796
Receipts:						
Taxes	439,819	-	-	-	-	2,371,276
Licenses and permits	-	-	-	-	-	107,180
Intergovernmental receipts	40,423	-	-	1,143,734	-	2,690,053
Charges for services	68,256	-	-	-	-	561
Fines and forfeits	-	17,449	-	-	-	15
Other receipts	2,493	36	48,859	-	48,121	40,407
Total receipts	550,991	17,485	48,859	1,143,734	48,121	5,209,492
Disbursements:						
Personal services	834,206	-	34,521	-	48,121	1,481,216
Supplies	30,938	-	-	531,975	-	82,619
Other services and charges	30,200	-	-	-	-	59,484
Capital outlay	-	-	117	455,648	-	1,967,582
Other disbursements	-	-	-	-	-	-
Total disbursements	895,344	-	34,638	987,623	48,121	3,590,901
Excess (deficiency) of receipts over disbursements	(344,353)	17,485	14,221	156,111	-	1,618,591
Cash and investments - ending	\$ 687,717	\$ 78,112	\$ 202,591	\$ 534,465	\$ -	\$ 2,268,387

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Plat Book Fund	Rainy Day Fund	Records Record Perpetuation	Riverboat Revenue Sharing	Sex & Violent Offender Adm Co	Clerk Sheriff Pension
Cash and investments - beginning	\$ 71,424	\$ 3,681,875	\$ 506,119	\$ -	\$ 23,535	\$ 9,384
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	458,263	-	-
Charges for services	-	-	303,109	-	-	-
Fines and forfeits	44,160	-	-	-	-	78,498
Other receipts	-	-	8,487	-	5,378	-
Total receipts	44,160	-	311,596	458,263	5,378	78,498
Disbursements:						
Personal services	45,839	-	102,889	-	-	-
Supplies	-	-	21,870	-	-	-
Other services and charges	-	-	44,581	458,263	-	87,882
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	45,839	-	169,340	458,263	-	87,882
Excess (deficiency) of receipts over disbursements	(1,679)	-	142,256	-	5,378	(9,384)
Cash and investments - ending	\$ 69,745	\$ 3,681,875	\$ 648,375	\$ -	\$ 28,913	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Supplemental PD Services Fund	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct
Cash and investments - beginning	\$ 263,655	\$ 185,794	\$ 216,411	\$ -	\$ 1,127,897	\$ 62,386
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	809	86,890	132,172	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	158,029	129,510	-	3,626	1,373,701	34,816
Total receipts	158,029	130,319	86,890	135,798	1,373,701	34,816
Disbursements:						
Personal services	-	-	-	-	-	62,869
Supplies	-	-	611	-	-	-
Other services and charges	8,723	186,930	81,122	135,798	1,151,860	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,723	186,930	81,733	135,798	1,151,860	62,869
Excess (deficiency) of receipts over disbursements	149,306	(56,611)	5,157	-	221,841	(28,053)
Cash and investments - ending	\$ 412,961	\$ 129,183	\$ 221,568	\$ -	\$ 1,349,738	\$ 34,333

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CASA	Statewide 9-1-1	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution	Drain Reconstruction
Cash and investments - beginning	\$ -	\$ 474,540	\$ 180,757	\$ 39,923	\$ 40,422	\$ -
Receipts:						
Taxes	-	-	-	-	-	28,043
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	59	-	-	48,827
Fines and forfeits	-	-	236,698	3,051	8,114	-
Other receipts	34,455	815,011	1,122	-	-	94
Total receipts	34,455	815,011	237,879	3,051	8,114	76,964
Disbursements:						
Personal services	-	667,231	150,000	-	-	-
Supplies	-	-	10,487	-	-	-
Other services and charges	34,455	89,816	20,780	-	5,945	31,861
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	34,455	757,047	181,267	-	5,945	31,861
Excess (deficiency) of receipts over disbursements	-	57,964	56,612	3,051	2,169	45,103
Cash and investments - ending	\$ -	\$ 532,504	\$ 237,369	\$ 42,974	\$ 42,591	\$ 45,103

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Drainage Maintenance	Sheriff Sale Fund	Health Clinic Administrative	Redevelopment Comm Dreyfus TIF	Employee Health Insurance Fund	Deferred Compensation
Cash and investments - beginning	\$ 1,847,525	\$ 6,425	\$ 92,138	\$ 57,855	\$ 2,708,329	\$ -
Receipts:						
Taxes	981,869	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	14,000	-	86,233	4,847,437	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,997	-	64,593	-	2,361,887	69,587
Total receipts	993,866	14,000	64,593	86,233	7,209,324	69,587
Disbursements:						
Personal services	-	-	34,083	-	-	-
Supplies	-	-	700	-	20,433	-
Other services and charges	1,065,504	9,984	28,294	-	6,219,624	69,587
Capital outlay	-	-	-	31,538	508	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,065,504	9,984	63,077	31,538	6,240,565	69,587
Excess (deficiency) of receipts over disbursements	(71,638)	4,016	1,516	54,695	968,759	-
Cash and investments - ending	\$ 1,775,887	\$ 10,441	\$ 93,654	\$ 112,550	\$ 3,677,088	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	<u>Withholding-Federal</u>	<u>Withholding-Co Option Tax</u>	<u>Withholding-P.E.R.F.</u>	<u>Withholding-Sheriff Pension</u>	<u>Withholding-State</u>	<u>Garnishment</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,350,761	161,989	422,482	66,793	475,649	50,857
Total receipts	1,350,761	161,989	422,482	66,793	475,649	50,857
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,350,761	161,989	422,482	66,793	475,649	50,857
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,350,761	161,989	422,482	66,793	475,649	50,857
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, 2020

	Tax Distribution	Wheel Tax/Sur Tax	Commercial Vehicle Excise Tax	Sewage Charge Assessment Delq.	Financial Institution Fran Tax	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 127,363	\$ -	\$ 224,228	\$ -	\$ 7,930
Receipts:						
Taxes	97,618,726	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	4,964,014	-	374,579	-	-	-
Charges for services	-	-	-	173,878	578,118	1,495
Fines and forfeits	-	-	-	-	-	36,646
Other receipts	1,391	3,398,627	-	-	-	-
Total receipts	102,584,131	3,398,627	374,579	173,878	578,118	38,141
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	102,584,131	3,325,886	374,579	398,106	578,118	40,177
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	102,584,131	3,325,886	374,579	398,106	578,118	40,177
Excess (deficiency) of receipts over disbursements	-	72,741	-	(224,228)	-	(2,036)
Cash and investments - ending	\$ -	\$ 200,104	\$ -	\$ -	\$ -	\$ 5,894

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Clerk of Court-Infraction	Overweight Vehicle	Special Death Benefit Fee	State Disclosure of Sales	St Coroner Tr & C Education	Mortgage Fee Fund
Cash and investments - beginning	\$ 5,096	\$ -	\$ 375	\$ 1,025	\$ 921	\$ 825
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	12,440	10,559	11,653
Fines and forfeits	60,502	100	6,105	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	60,502	100	6,105	12,440	10,559	11,653
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	61,754	100	6,095	12,085	10,026	11,195
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	61,754	100	6,095	12,085	10,026	11,195
Excess (deficiency) of receipts over disbursements	(1,252)	-	10	355	533	458
Cash and investments - ending	\$ 3,844	\$ -	\$ 385	\$ 1,380	\$ 1,454	\$ 1,283

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sex & Violent Offender Adm St	Child Restraint Fines	IDHS Dist 2 Fuel Card	Education Plate Fee Dist.	93.563 Prosecutor PCA	93.563 Title IV-D Incentive
Cash and investments - beginning	\$ 50	\$ -	\$ 339	\$ 75	\$ 4,227	\$ 429,290
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	1,013	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	600	-	-	-	-
Other receipts	598	-	-	-	759	43,889
Total receipts	598	600	-	1,013	759	43,889
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	598	575	-	1,013	405	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	598	575	-	1,013	405	-
Excess (deficiency) of receipts over disbursements	-	25	-	-	354	43,889
Cash and investments - ending	\$ 50	\$ 25	\$ 339	\$ 75	\$ 4,581	\$ 473,179

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Clerk's Trust SAR	Clerk's ISETS Support SAR	Sheriffs Crime Stoppers SAR	Sheriff's Inmate Meals SAR
Cash and investments - beginning	\$ 170,294	\$ 225,700	\$ 1,116,328	\$ 8,775	\$ 21,197	\$ 2,110
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	60,861	41,582	6,468,337	708,365	2	125,004
Total receipts	60,861	41,582	6,468,337	708,365	2	125,004
Disbursements:						
Personal services	50,732	18,989	-	-	-	-
Supplies	1,677	-	-	-	-	-
Other services and charges	6,117	8,132	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	6,604,880	707,733	6	127,051
Total disbursements	58,526	27,121	6,604,880	707,733	6	127,051
Excess (deficiency) of receipts over disbursements	2,335	14,461	(136,543)	632	(4)	(2,047)
Cash and investments - ending	\$ 172,629	\$ 240,161	\$ 979,785	\$ 9,407	\$ 21,193	\$ 63

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Sheriff's Commissary SAR	Treasurer Cash Change SAR	Treasurer Unsettled Tax SAR	Kosciusko County Trust Account SAR	Highway - MVH Restricted	Property Reassessment 2017
Cash and investments - beginning	\$ 430,206	\$ 500	\$ 3,050,767	\$ 68,296	\$ 648,255	\$ 1,255,121
Receipts:						
Taxes	-	-	-	-	-	146,606
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,690,053	13,474
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	935,592	-	4,077,402	2,158,880	-	-
Total receipts	935,592	-	4,077,402	2,158,880	2,690,053	160,080
Disbursements:						
Personal services	-	-	-	-	1,015,346	180,394
Supplies	-	-	-	-	761,343	517
Other services and charges	-	-	-	-	44,566	30,974
Capital outlay	-	-	-	-	-	91,639
Other disbursements	1,012,639	-	3,050,767	2,127,687	-	-
Total disbursements	1,012,639	-	3,050,767	2,127,687	1,821,255	303,524
Excess (deficiency) of receipts over disbursements	(77,047)	-	1,026,635	31,193	868,798	(143,444)
Cash and investments - ending	\$ 353,159	\$ 500	\$ 4,077,402	\$ 99,489	\$ 1,517,053	\$ 1,111,677

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	LOIT Special Distribution	Drug & Alcohol User Fees	Jury Fee	Pre-Trial Diversion Fund	Infraction Deferral	Town & County User Fees
Cash and investments - beginning	\$ 14,737	\$ 54,203	\$ 28,286	\$ 132,021	\$ 36,921	\$ 45,292
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	399	1,615	35,200	-
Fines and forfeits	-	-	5,821	141,152	-	-
Other receipts	-	27,226	3	-	2,101	10,466
Total receipts	-	27,226	6,223	142,767	37,301	10,466
Disbursements:						
Personal services	-	29,546	-	51,408	-	-
Supplies	-	1,612	-	3,854	-	-
Other services and charges	-	37,287	15,494	21,100	36,607	54,782
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	68,445	15,494	76,362	36,607	54,782
Excess (deficiency) of receipts over disbursements	-	(41,219)	(9,271)	66,405	694	(44,316)
Cash and investments - ending	\$ 14,737	\$ 12,984	\$ 19,015	\$ 198,426	\$ 37,615	\$ 976

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Problem Solving Court Fee	Offender Transportation Fund	County Elected Officials Train	HAZMAT Donation	D.A.R.E. Donations	Sheriff Donation Fund
Cash and investments - beginning	\$ 121,257	\$ 313	\$ 69,844	\$ 4,183	\$ 779	\$ 30,558
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,125	-	-	-	2,600
Fines and forfeits	44,870	-	17,485	-	-	-
Other receipts	-	-	-	1,200	-	54,350
Total receipts	44,870	1,125	17,485	1,200	-	56,950
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	158	-	-	-	-	-
Other services and charges	21,507	-	4,033	315	-	50,595
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	21,665	-	4,033	315	-	50,595
Excess (deficiency) of receipts over disbursements	23,205	1,125	13,452	885	-	6,355
Cash and investments - ending	\$ 144,462	\$ 1,438	\$ 83,296	\$ 5,068	\$ 779	\$ 36,913

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Teen Court Donations	JCAP Donations	Camp HERO Donations	Probation Past Restitution	Redevelopment Com 30 West TIF	Redevelopment Com Leesburg TIF
Cash and investments - beginning	\$ 100	\$ 235	\$ 5,148	\$ 4,006	\$ 117,349	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	7,416	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	29,351	-	-	66,101	58,888
Total receipts	-	29,351	-	7,416	66,101	58,888
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	16,647	-	-	-	58,888
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	16,647	-	-	-	58,888
Excess (deficiency) of receipts over disbursements	-	12,704	-	7,416	66,101	-
Cash and investments - ending	\$ 100	\$ 12,939	\$ 5,148	\$ 11,422	\$ 183,450	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Redevelopment Com Co-Op TIF	Redevelopment Com VanBuren TIF	Law Enforcement Data Access	Ineligible Deduction Fund Coun	Promotional Fund	Dreyfus TIF Bond Repayment
Cash and investments - beginning	\$ -	\$ 501,497	\$ 141,400	\$ 79,455	\$ 1,557	\$ 170
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	598,157
Fines and forfeits	-	-	-	-	-	-
Other receipts	142,214	100,581	39,500	-	2,972	-
Total receipts	142,214	100,581	39,500	-	2,972	598,157
Disbursements:						
Personal services	-	-	-	1,258	-	-
Supplies	-	-	-	636	379	-
Other services and charges	23,575	-	80,000	11,329	2,656	394,033
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	23,575	-	80,000	13,223	3,035	394,033
Excess (deficiency) of receipts over disbursements	118,639	100,581	(40,500)	(13,223)	(63)	204,124
Cash and investments - ending	\$ 118,639	\$ 602,078	\$ 100,900	\$ 66,232	\$ 1,494	\$ 204,294

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Redevelop Comm Trupointe TIF	Co Sheriff Cont Education	Law Enforcement Forfeit Sheriff	Sub Division Escrow	Etna Green Sheriff Patrol	Security Detail
Cash and investments - beginning	\$ 123,225	\$ 3,285	\$ 64,468	\$ 20,001	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	107,179	-	8,495	-	-	-
Fines and forfeits	-	46,296	-	-	-	-
Other receipts	-	-	-	-	14,120	6,848
Total receipts	107,179	46,296	8,495	-	14,120	6,848
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	21,751	-	-	-
Other services and charges	114,927	10,810	14,000	20,001	14,920	6,848
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	114,927	10,810	35,751	20,001	14,920	6,848
Excess (deficiency) of receipts over disbursements	(7,748)	35,486	(27,256)	(20,001)	(800)	-
Cash and investments - ending	\$ 115,477	\$ 38,771	\$ 37,212	\$ -	\$ (800)	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Enchanted Hills Patrol	US 30 Law Enforcement Patrol	SR 13 Law Enforcement Patrol	Silver Lake Comm Center Detail	SR 15 Law Enforcement Patrol	Law Enforcement Forfeit Prosec
Cash and investments - beginning	\$ (280)	\$ (4,600)	\$ 220	\$ -	\$ -	\$ 5,826
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	280	7,280	9,480	193	37,800	4,982
Total receipts	280	7,280	9,480	193	37,800	4,982
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,680	9,700	193	37,800	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,680	9,700	193	37,800	-
Excess (deficiency) of receipts over disbursements	280	4,600	(220)	-	-	4,982
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,808

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Direct Deposit	Colonial Insurance	Insurance EFT Account	Flexible Spending Acct	Aflac	Boston Mutual Life Insurance
Cash and investments - beginning	\$ -	\$ -	\$ 59,231	\$ 17,017	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	240	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,335,216	21,355	4,716,357	47,756	9,265	42,235
Total receipts	10,335,216	21,355	4,716,597	47,756	9,265	42,235
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	10,335,216	21,355	4,775,828	42,234	9,265	42,235
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,335,216	21,355	4,775,828	42,234	9,265	42,235
Excess (deficiency) of receipts over disbursements	-	-	(59,231)	5,522	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 22,539	\$ -	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Dental Insurance	Withholding-Medicare	Withholding - OASDI	Heavy Equipment Rental Excise	LIT Certified Shares	LIT Economic Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	40,236	16,945,818	7,196,793
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	121,308	209,835	897,223	-	-	-
Total receipts	121,308	209,835	897,223	40,236	16,945,818	7,196,793
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	121,308	209,835	897,223	40,236	16,945,818	7,196,793
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	121,308	209,835	897,223	40,236	16,945,818	7,196,793
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, 2020

	Weed Cutting Assessments	Firefighters Communication	Public Mass Trans FED 2019	Public Mass Trans FED 2020	Public Mass Trans Capital 2020	DUI Patrol 2019
Cash and investments - beginning	\$ 3,528	\$ 7,851	\$ -	\$ -	\$ -	\$ (429)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,373	-	69,236	203,906	73,992	429
Total receipts	2,373	-	69,236	203,906	73,992	429
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	5,901	7,851	69,236	203,906	73,992	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	5,901	7,851	69,236	203,906	73,992	-
Excess (deficiency) of receipts over disbursements	(3,528)	(7,851)	-	-	-	429
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Fire District 2 Training 10/11	VOCA 10/1/18-9/30/20 2018	VOCA 2020-00004	Prenatal	Bioterrorism Preparedness	State Drug Free Fund Grant
Cash and investments - beginning	\$ 100	\$ (20,355)	\$ -	\$ 16,197	\$ 5,843	\$ 307
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	67,306	-	-	-	-
Total receipts	-	67,306	-	-	-	-
Disbursements:						
Personal services	-	45,357	11,421	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	100	1,594	-	16,197	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	100	46,951	11,421	16,197	-	-
Excess (deficiency) of receipts over disbursements	(100)	20,355	(11,421)	(16,197)	-	-
Cash and investments - ending	\$ -	\$ -	\$ (11,421)	\$ -	\$ 5,843	\$ 307

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Operation Pull Over FY19	Teen Court 2019	Bridge #161 2024	Teen Court 2020	SHSP-2016-2 Area Monitoring	Bridge #227
Cash and investments - beginning	\$ (12,087)	\$ (25,351)	\$ -	\$ -	\$ (47,000)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	99	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,087	34,636	11,376	-	47,000	58,721
Total receipts	12,087	34,735	11,376	-	47,000	58,721
Disbursements:						
Personal services	-	3,645	-	64,914	-	-
Supplies	-	5,336	-	4,277	-	-
Other services and charges	-	403	14,220	990	-	70,893
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,384	14,220	70,181	-	70,893
Excess (deficiency) of receipts over disbursements	12,087	25,351	(2,844)	(70,181)	47,000	(12,172)
Cash and investments - ending	\$ -	\$ -	\$ (2,844)	\$ (70,181)	\$ -	\$ (12,172)

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	CHIRP-Program Click It to Live	CHIRP-DUITF Operating While Intoxicated	SAVE 2020	Justice Partners Addiction Res	Justice Partners AR 2021	Stop Arm Violation Enforcement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ (3,163)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	60,000	3,163
Total receipts	-	-	-	-	60,000	3,163
Disbursements:						
Personal services	8,042	397	9,858	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	12,491	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,042	397	9,858	12,491	-	-
Excess (deficiency) of receipts over disbursements	(8,042)	(397)	(9,858)	(12,491)	60,000	3,163
Cash and investments - ending	\$ (8,042)	\$ (397)	\$ (9,858)	\$ 47,509	\$ 60,000	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Pandemic Fund - H1N1	Bridge Inspection	Pandemic Fund	Bridge #30	County COVID-CARES Grant	CARES Act-Local COVID Testing
Cash and investments - beginning	\$ 1,908	\$ -	\$ (20,147)	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	54,629	20,147	4,264	2,575,738	100,000
Total receipts	-	54,629	20,147	4,264	2,575,738	100,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	68,286	-	5,330	2,575,708	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	68,286	-	5,330	2,575,708	-
Excess (deficiency) of receipts over disbursements	-	(13,657)	20,147	(1,066)	30	100,000
Cash and investments - ending	\$ 1,908	\$ (13,657)	\$ -	\$ (1,066)	\$ 30	\$ 100,000

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	TB Medical Expenses	Court Interpreter Grant	Well Child/Health Clinic	DNR Grant 2020	DNR Grant Marine Patrol
Cash and investments - beginning	\$ 30,000	\$ 1,650	\$ 26,060	\$ -	\$ 994
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	7,500	-
Total receipts	-	-	-	7,500	-
Disbursements:					
Personal services	-	-	-	10,328	216
Supplies	-	-	-	-	-
Other services and charges	-	1,650	-	4,672	778
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,650	-	15,000	994
Excess (deficiency) of receipts over disbursements	-	(1,650)	-	(7,500)	(994)
Cash and investments - ending	\$ 30,000	\$ -	\$ 26,060	\$ (7,500)	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	JCAP Program Assist	JDAI 2020	Fire Dist 2 Reg Pub 2020	Fire Dist 2 Infrastr 2020	Comm Corr Home Deten 2020
Cash and investments - beginning	\$ 6,456	\$ 22,825	\$ (180)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,482	36,805	31,250	19,908	362,836
Total receipts	21,482	36,805	31,250	19,908	362,836
Disbursements:					
Personal services	-	14,177	-	-	112,211
Supplies	241	9,945	835	-	5,820
Other services and charges	27,697	18,675	30,235	19,908	96,727
Capital outlay	-	4,664	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	27,938	47,461	31,070	19,908	214,758
Excess (deficiency) of receipts over disbursements	(6,456)	(10,656)	180	-	148,078
Cash and investments - ending	\$ -	\$ 12,169	\$ -	\$ -	\$ 148,078

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Pub Mass Trans STATE 2019	Pub Mass Trans State 2020	Comm Corr Drug Court 2020	Railroad Grade Crossing 2019	Senior Prosecutor Hub Gr 2018
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 19,164
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,776	170,251	64,575	44,250	-
Total receipts	11,776	170,251	64,575	44,250	-
Disbursements:					
Personal services	-	-	38,815	-	-
Supplies	-	-	-	44,250	-
Other services and charges	11,776	170,251	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,776	170,251	38,815	44,250	-
Excess (deficiency) of receipts over disbursements	-	-	25,760	-	-
Cash and investments - ending	\$ -	\$ -	\$ 25,760	\$ -	\$ 19,164

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2020

	Senior Prosecutor Hub Gr 2019	Comm Corrections Grant 18-19	JDAI 2021	Community Crossing Grant	Totals
Cash and investments - beginning	\$ 20,000	\$ 69,645	\$ -	\$ 1,122	\$ 49,631,952
Receipts:					
Taxes	-	-	-	-	126,461,713
Licenses and permits	-	-	-	-	215,961
Intergovernmental receipts	-	-	-	-	38,082,982
Charges for services	-	-	-	232,090	11,131,859
Fines and forfeits	-	-	-	-	1,466,239
Other receipts	-	349	53,902	-	53,280,588
Total receipts	-	349	53,902	232,090	230,639,342
Disbursements:					
Personal services	534	-	11,354	-	23,316,023
Supplies	-	64	1,182	-	2,563,971
Other services and charges	-	69,930	5,750	216,102	178,459,532
Capital outlay	-	-	-	-	4,281,723
Other disbursements	-	-	-	-	13,630,763
Total disbursements	534	69,994	18,286	216,102	222,252,012
Excess (deficiency) of receipts over disbursements	(534)	(69,645)	35,616	15,988	8,387,330
Cash and investments - ending	\$ 19,466	\$ -	\$ 35,616	\$ 17,110	\$ 58,019,282

KOSCIUSKO COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 691,192</u>	<u>\$ 6,202,579</u>

KOSCIUSKO COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
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>118,744</u>		
Total of annual lease payments		<u>\$ 118,744</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Louis Dreyfus TIF	\$ 2,615,000	\$ 475,000
General obligation bonds	TruPointe TIF	<u>1,223,000</u>	<u>110,525</u>
Total governmental activities		<u>3,838,000</u>	<u>585,525</u>
Totals		<u>\$ 3,838,000</u>	<u>\$ 585,525</u>

KOSCIUSKO COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2020

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	43,762,275
Machinery, equipment, and vehicles	10,064,015
Construction in progress	<u>-</u>
Total governmental activities	<u>105,204,355</u>
Total capital assets	<u><u>\$ 105,204,355</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/>.