

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

FINANCIAL STATEMENT AUDIT REPORT

OF

KOSCIUSKO COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/03/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle L. Puckett	01-01-21 to 12-31-22
County Treasurer	Rhonda J. Helser	01-01-21 to 12-31-22
Clerk of the Circuit Court	Ann M. Torpy	01-01-21 to 12-31-22
County Sheriff	Kyle P. Dukes	01-01-21 to 12-31-22
County Recorder	Joetta Mitchell	01-01-21 to 12-31-22
President of the Board of County Commissioners	Robert Conley Cary P. Groninger	01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Ernie Wiggins Sue Ann Mitchell	01-01-21 to 12-31-21 01-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Kosciusko County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 19, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 19, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

The other information presented was approved by management of the County. It is presented as intended by the County.

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
Clerk's Trust SAR	\$ 979,785	\$ 7,052,024	\$ 7,051,541	\$ 980,268
County General	14,764,198	22,867,696	23,212,502	14,419,392
Sheriff Accident Report	24,436	9,837	28,623	5,650
County Edit Fund	7,433,153	5,543,567	4,361,900	8,614,820
City & Town Court Costs	19,909	19,956	-	39,865
Clerk Document Storage Fee	239,869	59,959	4,726	295,102
Community Correction User Fees	1,174,913	306,842	303,553	1,178,202
Community Transition Program	-	3,475	1,475	2,000
KCCRVC Comm	642,321	784,311	599,733	826,899
Assessor Ed/Sales Disclosure	142,083	22,714	38,394	126,403
Cum Bridge	1,244,959	692,951	622,120	1,315,790
County Cum Capital Development	3,083,977	2,339,097	1,882,125	3,540,949
Drug Free Communities-KCODE	80,854	75,848	81,151	75,551
Electronic Data	30,207	260	-	30,467
Local Emergency Planning	42,635	7,342	3,455	46,522
County Extradition	11,272	2,436	2,697	11,011
Gun Permits	22,319	52,539	35,000	39,858
Gen. Drain Improvement	364,023	398,043	238,291	523,775
County Health	687,717	1,312,551	891,784	1,108,484
County ID Security Protection	78,112	19,562	5,000	92,674
Health Maintenance Grant	202,591	58,241	34,455	226,377
Local Road & Street	534,465	1,237,607	792,996	979,076
County Misdemeanant	-	48,121	48,121	-
Highway- MVH	2,268,387	3,133,480	2,430,978	2,970,889
Plat Book	69,745	51,060	49,314	71,491
Rainy Day	3,681,875	-	-	3,681,875
Records Record Perpetuation	648,375	355,141	235,917	767,599
Riverboat Revenue Sharing	-	457,722	457,722	-
Sex & Violent Offender Adm Co	28,913	5,675	1,158	33,430
Clerk Sheriff Pension	-	75,342	68,602	6,740
Supplemental PD Services	412,961	205,558	-	618,519
Surplus Tax	129,183	213,709	170,595	172,297
Surveyor Corner Perpetuation	221,568	97,810	69,032	250,346
Tax Sale Redemption	-	160,242	160,207	35
Tax Sale Surplus	1,349,738	2,344,014	1,930,812	1,762,940
Local Health Dept Trust Acct	34,333	75,350	64,872	44,811
CASA	-	42,486	42,486	-
Statewide 9-1-1	532,504	757,112	663,620	625,996
Adult Probation User Fees	237,369	248,014	135,190	350,193
Juvenile Probation User Fees	42,974	2,350	-	45,324
Alternative Dispute Resolution	42,591	8,506	3,840	47,257
Drain Reconstruction	45,103	63,546	61,902	46,747
Drainage Maintenance	1,775,887	1,252,658	1,058,176	1,970,369
Sheriff Sale	10,441	10,200	10,300	10,341
Health Clinic Administrative	93,654	60,844	60,484	94,014
Redevelopment Comm Dreyfus TIF	112,550	62,795	-	175,345
Employee Health Insurance	3,677,088	6,032,871	5,368,584	4,341,375
Deferred Compensation	-	75,827	75,827	-
Withholding-Federal	-	1,316,389	1,316,389	-
Withholding-Co Option Tax	-	165,621	165,621	-
Withholding-P.E.R.F.	-	437,918	437,918	-
Withholding-Sheriff Pension	-	72,611	72,611	-
Withholding-State	-	482,147	482,147	-
Garnishment	-	46,013	46,013	-
Tax Distribution	-	109,504,911	109,504,911	-
Wheel Tax /Sur Tax	200,104	3,504,197	3,528,972	175,329
Commercial Vehicle Excise Tax	-	383,317	383,317	-
Financial Institution Tax	-	714,185	714,185	-
Fines & Forfeitures	5,894	46,949	43,302	9,541
Clerk Of Court-Infraction	3,844	81,486	80,055	5,275
Special Death Benefit Fee	385	6,790	6,605	570
State Disclosure Of Sales	1,380	22,710	21,430	2,660
St Coroner Tr & C Education	1,454	10,942	11,185	1,211
Mortgage Fee Fund	1,283	12,570	12,785	1,068
Sex & Violent Offender Adm St	50	631	625	56
Child Restraint Fines	25	600	600	25
IDHS Dist 2 Fuel Card	339	-	-	339
Education Plate Fee Dist.	75	769	844	-
93.563 Prosecutor PCA	4,581	941	771	4,751
93.563 Title IV-D Incentive	473,179	39,771	-	512,950
Prosecutor IV-D Incentive	172,629	56,372	42,884	186,117
Clerk IV-D Incentive	240,161	38,201	27,446	250,916
Child Abuse Prevention	6,625	-	6,625	-
Clerk's ISETS Support SAR	9,407	781,276	776,124	14,559
Sheriff Commissary	353,159	1,076,718	1,214,949	214,928
Sheriff Crime Stoppers	21,193	2	22	21,173
Sheriff Inmate Meals	63	-	63	-
Treasurer Cash Change SAR	500	-	-	500
Treasurer Unsettled Tax SAR	4,077,402	3,211,823	4,077,402	3,211,823
Kosciusko County Trust Account SAR	99,489	2,551,460	2,571,361	79,588
Highway- MVH Restricted	1,517,053	2,995,319	2,293,964	2,218,408
Property Reassessment 2015	1,111,677	217,017	346,260	982,434
LOIT Special Distribution	14,737	-	-	14,737
Drug & Alcohol User Fees	12,984	1,061	-	14,045
Jury Fee	19,015	8,486	22,581	4,920
Pre-Trial Diversion	198,426	188,025	96,121	290,330
Infraction Deferral	37,615	56,100	35,886	57,829
Town & County User Fees	976	14,414	14,113	1,277

KOSCIUSKO COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
Problem Solving Court Fee	144,462	54,059	19,305	179,216
Offender Transportation	1,438	875	-	2,313
County Elected Officials Train	83,296	19,932	4,650	98,578
HAZMAT Donation	5,068	4,974	1,590	8,452
D.A.R.E. Donations	779	-	-	779
Sheriff Donation	36,913	35,572	27,362	45,123
Teen Court Donations	100	-	100	-
JCAP Donations	12,939	68,774	29,399	52,314
Camp HERO Donations	5,148	4,901	2,749	7,300
Probation Past Restitution	11,422	-	-	11,422
Redevelopment Com 30 West TIF	183,450	60,912	-	244,362
Redevelopment Com Leesburg TIF	-	59,282	34,329	24,953
Redevelopment Com Co-Op TIF	118,639	145,460	-	264,099
Redevelopment Com VanBuren TIF	602,078	115,018	600,000	117,096
Law Enforcement Data Access	100,900	39,000	80,000	59,900
Ineligible Deduction Fund Coun	66,232	-	11,832	54,400
Promotional	1,494	2,327	1,857	1,964
Dreyfus TIF Bond Repayment	204,294	435,575	423,442	216,427
Redevelop Comm Trupointe TIF	115,477	154,041	112,523	156,995
MVH Wheel Tax / SurTax	-	2,793,914	2,389,492	404,422
Co Sheriff Cont Education	38,771	2,543	39,990	1,324
Law Enforcement Forfeit Sheriff	37,212	27,699	37,435	27,476
Etna Green Sheriff Patrol	(800)	23,800	23,000	-
Security Detail	-	73,404	73,484	(80)
SR 15 Law Enforcement Patrol	-	21,800	21,800	-
Law Enforcement Forfeit Prosec	10,808	13,785	-	24,593
Direct Deposit	-	10,576,073	10,576,073	-
Colonial Insurance	-	50,314	50,314	-
Insurance EFT Account	-	3,544,644	3,541,418	3,226
Flexible Spending Acct	22,539	40,642	45,944	17,237
Aflac	-	7,228	7,228	-
Boston Mutual Life Insurance	-	40,668	40,668	-
Dental/Vision Insurance	-	134,027	134,027	-
Withholding-Medicare	-	213,088	213,088	-
Withholding - OASDI	-	910,316	910,316	-
LIT Certified Shares	-	17,812,957	17,812,957	-
LIT Economic Development	-	7,634,124	7,634,124	-
VOCA 2020-00004	(11,421)	31,748	59,648	(39,321)
HMEP 2020	-	9,289	9,289	-
HMEP 2021	-	15,000	15,000	-
Bioterrorism Preparedness	5,843	-	5,843	-
SHSP-Court Security Reno 2020	-	108,888	133,000	(24,112)
State Drug Free Grant	307	-	307	-
Bridge #161 2024	(2,844)	158,874	156,030	-
DNR 2021 Federal	-	5,984	5,950	34
Teen Court 2020	(70,181)	74,728	4,547	-
Bridge #227	(12,172)	51,180	36,188	2,820
CHIRP-Program Click It to Live	(8,042)	8,042	-	-
CHIRP-DUITF Operating While Intoxicated	(397)	397	-	-
SAVE 2020	(9,858)	9,858	-	-
SAVE 2121	-	5,661	5,661	-
Justice Partners AR 2020	47,509	-	28,475	19,034
Justice Partners AR 2021	60,000	-	904	59,096
Pandemic Fund- H1N1	1,908	-	1,908	-
Bridge Inspection	(13,657)	30,510	16,853	-
Local Trax Rail-1300N ROAD	-	600,000	-	600,000
Bridge #30	(1,066)	128,927	117,881	9,980
CHIRP-Click It to Live It 2021	-	5,275	5,336	(61)
CHIRP-DUITF OWI 2021	-	7,066	7,127	(61)
County COVID-CARES Grant	30	40,533	40,563	-
KEDCO OCRA COVID CARES	-	65,000	65,000	-
KABS STATE COVID CARES 2020	-	708	708	-
KABS FED COVID CARES 2020	-	599,136	599,136	-
CARES Act-Local COVID Testing	100,000	130,640	185,972	44,668
COVID-19 ESF	-	143,873	143,873	-
American Rescue Plan (ARP)	-	7,716,699	1,241,470	6,475,229
TB Medical Expenses	30,000	-	30,000	-
Well Child / Health Clinic	26,060	-	26,060	-
JDAI 2022	-	50,000	46,421	3,579
DNR Grant 2020	(7,500)	7,500	-	-
DNR 2021 State	-	5,984	5,217	767
JDAI 2020	12,169	-	12,169	-
Comm Corr Home Deten 2020	148,078	-	15,307	132,771
Comm Corr Drug Court 2020	25,760	-	-	25,760
Senior Prosecutor Hub 2020	-	144	144	-
Senior Prosecutor Hub Gr 2018	19,164	-	19,164	-
Senior Prosecutor Hub Gr 2019	19,466	-	19,466	-
Senior Prosecutor HUB 2021	-	20,000	2,025	17,975
JDAI 2021	35,616	32,341	66,190	1,767
Comm Corr Drug Cr 2021	-	64,575	49,399	15,176
Comm Corr Home Det 2021	-	362,832	193,882	168,950
Community Crossing Grant	17,110	785,234	17,109	785,235
Totals	\$ 58,019,282	\$ 243,153,387	\$ 230,005,065	\$ 71,167,604

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

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

KOSCIUSKO COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

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 reimbursement for expenditures made by the County not received by December 31, 2021.

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REQUIRED SUPPLEMENTARY INFORMATION

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Trust SAR	County General	Sheriff Accident Report	County Edit Fund	City & Town Court Costs	Clerk Document Storage Fee	Community Correction User Fees
Cash and investments - beginning	\$ 979,785	\$ 14,764,198	\$ 24,436	\$ 7,433,153	\$ 19,909	\$ 239,869	\$ 1,174,913
Receipts:							
Taxes	-	17,853,262	-	4,747,372	-	-	-
Licenses and permits	-	162,085	-	-	-	-	-
Intergovernmental receipts	-	1,302,616	-	-	-	-	-
Charges for services	-	1,482,112	9,837	261	-	-	-
Fines and forfeits	-	277,173	-	-	19,956	59,688	306,524
Other receipts	7,052,024	1,790,448	-	795,934	-	271	318
Total receipts	7,052,024	22,867,696	9,837	5,543,567	19,956	59,959	306,842
Disbursements:							
Personal services	-	15,102,288	-	3,000,000	-	-	274,863
Supplies	-	599,229	-	-	-	-	2,822
Other services and charges	-	7,000,671	28,623	578,646	-	4,726	25,868
Capital outlay	-	510,314	-	783,254	-	-	-
Other disbursements	7,051,541	-	-	-	-	-	-
Total disbursements	7,051,541	23,212,502	28,623	4,361,900	-	4,726	303,553
Excess (deficiency) of receipts over disbursements	483	(344,806)	(18,786)	1,181,667	19,956	55,233	3,289
Cash and investments - ending	\$ 980,268	\$ 14,419,392	\$ 5,650	\$ 8,614,820	\$ 39,865	\$ 295,102	\$ 1,178,202

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Transition Program	KCCORVC Comm	Assessor Ed/Sales Disclosure	Cum Bridge	County Cum Capital Development	Drug Free Communities-KCODE
Cash and investments - beginning	\$ -	\$ 642,321	\$ 142,083	\$ 1,244,959	\$ 3,083,977	\$ 80,854
Receipts:						
Taxes	-	782,719	-	633,911	2,069,534	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	57,035	186,201	-
Charges for services	3,475	-	-	-	43,428	-
Fines and forfeits	-	-	22,710	-	-	75,848
Other receipts	-	1,592	4	2,005	39,934	-
Total receipts	3,475	784,311	22,714	692,951	2,339,097	75,848
Disbursements:						
Personal services	-	-	37,451	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,475	599,733	943	622,120	933,864	77,131
Capital outlay	-	-	-	-	948,261	4,020
Other disbursements	-	-	-	-	-	-
Total disbursements	1,475	599,733	38,394	622,120	1,882,125	81,151
Excess (deficiency) of receipts over disbursements	2,000	184,578	(15,680)	70,831	456,972	(5,303)
Cash and investments - ending	\$ 2,000	\$ 826,899	\$ 126,403	\$ 1,315,790	\$ 3,540,949	\$ 75,551

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Electronic Data	Local Emergency Planning	County Extradition	Gun Permits	Gen. Drain Improvement	County Health	County ID Security Protection
Cash and investments - beginning	\$ 30,207	\$ 42,635	\$ 11,272	\$ 22,319	\$ 364,023	\$ 687,717	\$ 78,112
Receipts:							
Taxes	-	-	-	-	395,550	863,859	-
Licenses and permits	-	-	-	24,865	-	-	-
Intergovernmental receipts	-	-	-	-	-	77,724	-
Charges for services	260	-	2,428	-	-	133,211	19,562
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	7,342	8	27,674	2,493	237,757	-
Total receipts	260	7,342	2,436	52,539	398,043	1,312,551	19,562
Disbursements:							
Personal services	-	-	-	-	-	830,851	-
Supplies	-	1,320	-	34,507	-	29,552	-
Other services and charges	-	1,573	2,697	493	238,291	31,381	5,000
Capital outlay	-	562	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,455	2,697	35,000	238,291	891,784	5,000
Excess (deficiency) of receipts over disbursements	260	3,887	(261)	17,539	159,752	420,767	14,562
Cash and investments - ending	\$ 30,467	\$ 46,522	\$ 11,011	\$ 39,858	\$ 523,775	\$ 1,108,484	\$ 92,674

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Maintenance Grant	Local Road & Street	County Misdemeanant	Highway- MVH	Plat Book	Rainy Day	Records Record Perpetuation
Cash and investments - beginning	\$ 202,591	\$ 534,465	\$ -	\$ 2,268,387	\$ 69,745	\$ 3,681,875	\$ 648,375
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	114,220	-	-	-
Intergovernmental receipts	-	1,236,145	-	2,974,962	-	-	-
Charges for services	-	-	-	40	-	-	355,141
Fines and forfeits	-	-	-	-	51,060	-	-
Other receipts	58,241	1,462	48,121	44,258	-	-	-
Total receipts	58,241	1,237,607	48,121	3,133,480	51,060	-	355,141
Disbursements:							
Personal services	30,476	-	48,121	1,410,655	49,314	-	164,260
Supplies	-	537,779	-	485,749	-	-	2,239
Other services and charges	-	-	-	410,007	-	-	69,418
Capital outlay	3,979	255,217	-	124,567	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	34,455	792,996	48,121	2,430,978	49,314	-	235,917
Excess (deficiency) of receipts over disbursements	23,786	444,611	-	702,502	1,746	-	119,224
Cash and investments - ending	\$ 226,377	\$ 979,076	\$ -	\$ 2,970,889	\$ 71,491	\$ 3,681,875	\$ 767,599

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Revenue Sharing	Sex & Violent Offender Adm Co	Clerk Sheriff Pension	Supplemental PD Services	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption
Cash and investments - beginning	\$ -	\$ 28,913	\$ -	\$ 412,961	\$ 129,183	\$ 221,568	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	457,722	-	-	-	-	-	-
Charges for services	-	-	-	-	664	97,810	159,195
Fines and forfeits	-	-	75,342	-	-	-	-
Other receipts	-	5,675	-	205,558	213,045	-	1,047
Total receipts	457,722	5,675	75,342	205,558	213,709	97,810	160,242
Disbursements:							
Personal services	-	-	-	-	-	27,697	-
Supplies	-	-	-	-	-	2,006	-
Other services and charges	457,722	-	68,602	-	170,595	39,329	160,207
Capital outlay	-	1,158	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	457,722	1,158	68,602	-	170,595	69,032	160,207
Excess (deficiency) of receipts over disbursements	-	4,517	6,740	205,558	43,114	28,778	35
Cash and investments - ending	\$ -	\$ 33,430	\$ 6,740	\$ 618,519	\$ 172,297	\$ 250,346	\$ 35

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Local Health Dept Trust Acct	CASA	Statewide 9-1-1	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution
Cash and investments - beginning	\$ 1,349,738	\$ 34,333	\$ -	\$ 532,504	\$ 237,369	\$ 42,974	\$ 42,591
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	15	-	-
Fines and forfeits	-	-	-	-	246,587	2,350	8,506
Other receipts	2,344,014	75,350	42,486	757,112	1,412	-	-
Total receipts	2,344,014	75,350	42,486	757,112	248,014	2,350	8,506
Disbursements:							
Personal services	-	64,872	-	589,735	100,000	-	-
Supplies	-	-	-	-	9,764	-	-
Other services and charges	1,930,812	-	42,486	73,885	25,426	-	3,840
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,930,812	64,872	42,486	663,620	135,190	-	3,840
Excess (deficiency) of receipts over disbursements	413,202	10,478	-	93,492	112,824	2,350	4,666
Cash and investments - ending	\$ 1,762,940	\$ 44,811	\$ -	\$ 625,996	\$ 350,193	\$ 45,324	\$ 47,257

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drain Reconstruction	Drainage Maintenance	Sheriff Sale	Health Clinic Administrative	Redevelopment Comm Dreyfus TIF	Employee Health Insurance	Deferred Compensation
Cash and investments - beginning	\$ 45,103	\$ 1,775,887	\$ 10,441	\$ 93,654	\$ 112,550	\$ 3,677,088	\$ -
Receipts:							
Taxes	63,258	1,241,417	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	10,200	-	62,795	5,217,196	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	288	11,241	-	60,844	-	815,675	75,827
Total receipts	63,546	1,252,658	10,200	60,844	62,795	6,032,871	75,827
Disbursements:							
Personal services	-	-	-	32,190	-	-	-
Supplies	-	-	-	-	-	22,446	-
Other services and charges	61,902	1,058,176	10,300	28,294	-	5,344,016	75,827
Capital outlay	-	-	-	-	-	2,122	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	61,902	1,058,176	10,300	60,484	-	5,368,584	75,827
Excess (deficiency) of receipts over disbursements	1,644	194,482	(100)	360	62,795	664,287	-
Cash and investments - ending	\$ 46,747	\$ 1,970,369	\$ 10,341	\$ 94,014	\$ 175,345	\$ 4,341,375	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Withholding-Federal	Withholding-Co Option Tax	Withholding-P.E.R.F.	Withholding-Sheriff Pension	Withholding-State	Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,316,389	165,621	437,918	72,611	482,147	46,013
Total receipts	1,316,389	165,621	437,918	72,611	482,147	46,013
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,316,389	165,621	437,918	72,611	482,147	46,013
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,316,389	165,621	437,918	72,611	482,147	46,013
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, 2021

	Tax Distribution	Wheel Tax /Sur Tax	Commercial Vehicle Excise Tax	Financial Institution Tax	Fines & Forfeitures	Clerk Of Court-Infraction	Special Death Benefit Fee
Cash and investments - beginning	\$ -	\$ 200,104	\$ -	\$ -	\$ 5,894	\$ 3,844	\$ 385
Receipts:							
Taxes	109,504,911	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	383,317	-	-	-	-
Charges for services	-	-	-	714,185	3,763	-	-
Fines and forfeits	-	-	-	-	43,186	81,486	6,790
Other receipts	-	3,504,197	-	-	-	-	-
Total receipts	109,504,911	3,504,197	383,317	714,185	46,949	81,486	6,790
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	109,504,911	3,528,972	383,317	714,185	43,302	80,055	6,605
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	109,504,911	3,528,972	383,317	714,185	43,302	80,055	6,605
Excess (deficiency) of receipts over disbursements	-	(24,775)	-	-	3,647	1,431	185
Cash and investments - ending	\$ -	\$ 175,329	\$ -	\$ -	\$ 9,541	\$ 5,275	\$ 570

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Disclosure Of Sales	St Coroner Tr & C Education	Mortgage Fee Fund	Sex & Violent Offender Adm St	Child Restraint Fines	IDHS Dist 2 Fuel Card	Education Plate Fee Dist.
Cash and investments - beginning	\$ 1,380	\$ 1,454	\$ 1,283	\$ 50	\$ 25	\$ 339	\$ 75
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	769
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	22,710	10,942	12,570	-	-	-	-
Fines and forfeits	-	-	-	-	600	-	-
Other receipts	-	-	-	631	-	-	-
Total receipts	22,710	10,942	12,570	631	600	-	769
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	21,430	11,185	12,785	625	600	-	844
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	21,430	11,185	12,785	625	600	-	844
Excess (deficiency) of receipts over disbursements	1,280	(243)	(215)	6	-	-	(75)
Cash and investments - ending	\$ 2,660	\$ 1,211	\$ 1,068	\$ 56	\$ 25	\$ 339	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive	Child Abuse Prevention	Clerk's ISETS Support SAR	Sheriff Commissary
Cash and investments - beginning	\$ 4,581	\$ 473,179	\$ 172,629	\$ 240,161	\$ 6,625	\$ 9,407	\$ 353,159
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	941	39,771	56,372	38,201	-	781,276	1,076,718
Total receipts	941	39,771	56,372	38,201	-	781,276	1,076,718
Disbursements:							
Personal services	-	-	34,113	19,256	-	-	-
Supplies	-	-	115	-	-	-	-
Other services and charges	771	-	6,082	8,190	6,625	-	-
Capital outlay	-	-	2,574	-	-	-	-
Other disbursements	-	-	-	-	-	776,124	1,214,949
Total disbursements	771	-	42,884	27,446	6,625	776,124	1,214,949
Excess (deficiency) of receipts over disbursements	170	39,771	13,488	10,755	(6,625)	5,152	(138,231)
Cash and investments - ending	\$ 4,751	\$ 512,950	\$ 186,117	\$ 250,916	\$ -	\$ 14,559	\$ 214,928

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Crime Stoppers	Sheriff Inmate Meals	Treasurer Cash Change SAR	Treasurer Unsettled Tax SAR	Kosciusko County Trust Account SAR	Highway- MVH Restricted	Property Reassessment 2015
Cash and investments - beginning	\$ 21,193	\$ 63	\$ 500	\$ 4,077,402	\$ 99,489	\$ 1,517,053	\$ 1,111,677
Receipts:							
Taxes	-	-	-	-	-	-	198,874
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,974,962	17,893
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2	-	-	3,211,823	2,551,460	20,357	250
Total receipts	2	-	-	3,211,823	2,551,460	2,995,319	217,017
Disbursements:							
Personal services	-	-	-	-	-	870,708	209,760
Supplies	-	-	-	-	-	1,084,134	242
Other services and charges	-	-	-	-	-	60,894	43,840
Capital outlay	-	-	-	-	-	278,228	92,418
Other disbursements	22	63	-	4,077,402	2,571,361	-	-
Total disbursements	22	63	-	4,077,402	2,571,361	2,293,964	346,260
Excess (deficiency) of receipts over disbursements	(20)	(63)	-	(865,579)	(19,901)	701,355	(129,243)
Cash and investments - ending	\$ 21,173	\$ -	\$ 500	\$ 3,211,823	\$ 79,588	\$ 2,218,408	\$ 982,434

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LOIT Special Distribution	Drug & Alcohol User Fees	Jury Fee	Pre-Trial Diversion	Infraction Deferral	Town & County User Fees	Problem Solving Court Fee
Cash and investments - beginning	\$ 14,737	\$ 12,984	\$ 19,015	\$ 198,426	\$ 37,615	\$ 976	\$ 144,462
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	461	385	-	56,100	-	-
Fines and forfeits	-	-	8,101	187,711	-	-	54,025
Other receipts	-	600	-	314	-	14,414	34
Total receipts	-	1,061	8,486	188,025	56,100	14,414	54,059
Disbursements:							
Personal services	-	-	-	27,103	-	-	-
Supplies	-	-	-	8,065	-	-	34
Other services and charges	-	-	22,581	50,394	35,886	14,113	19,271
Capital outlay	-	-	-	10,559	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	22,581	96,121	35,886	14,113	19,305
Excess (deficiency) of receipts over disbursements	-	1,061	(14,095)	91,904	20,214	301	34,754
Cash and investments - ending	\$ 14,737	\$ 14,045	\$ 4,920	\$ 290,330	\$ 57,829	\$ 1,277	\$ 179,216

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Offender Transportation	County Elected Officials Train	HAZMAT Donation	D.A.R.E. Donations	Sheriff Donation	Teen Court Donations	JCAP Donations
Cash and investments - beginning	\$ 1,438	\$ 83,296	\$ 5,068	\$ 779	\$ 36,913	\$ 100	\$ 12,939
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	875	19,562	-	-	1,000	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	370	4,974	-	34,572	-	68,774
Total receipts	875	19,932	4,974	-	35,572	-	68,774
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,650	1,590	-	27,362	100	29,399
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	4,650	1,590	-	27,362	100	29,399
Excess (deficiency) of receipts over disbursements	875	15,282	3,384	-	8,210	(100)	39,375
Cash and investments - ending	\$ 2,313	\$ 98,578	\$ 8,452	\$ 779	\$ 45,123	\$ -	\$ 52,314

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Camp HERO Donations	Probation Past Restitution	Redevelopment Com 30 West TIF	Redevelopment Com Leesburg TIF	Redevelopment Com Co-Op TIF	Redevelopment Com VanBuren TIF	Law Enforcement Data Access
Cash and investments - beginning	\$ 5,148	\$ 11,422	\$ 183,450	\$ -	\$ 118,639	\$ 602,078	\$ 100,900
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,901	-	60,912	59,282	145,460	115,018	39,000
Total receipts	4,901	-	60,912	59,282	145,460	115,018	39,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,749	-	-	34,329	-	-	80,000
Capital outlay	-	-	-	-	-	600,000	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,749	-	-	34,329	-	600,000	80,000
Excess (deficiency) of receipts over disbursements	2,152	-	60,912	24,953	145,460	(484,982)	(41,000)
Cash and investments - ending	\$ 7,300	\$ 11,422	\$ 244,362	\$ 24,953	\$ 264,099	\$ 117,096	\$ 59,900

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Ineligible Deduction Fund Coun	Promotional	Dreyfus TIF Bond Repayment	Redevelop Comm Trupointe TIF	MVH Wheel Tax / SurTax	Co Sheriff Cont Education	Law Enforcement Forfeit Sheriff
Cash and investments - beginning	\$ 66,232	\$ 1,494	\$ 204,294	\$ 115,477	\$ -	\$ 38,771	\$ 37,212
Receipts:							
Taxes	-	-	-	-	2,793,914	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	435,575	154,041	-	-	8,470
Fines and forfeits	-	-	-	-	-	2,543	-
Other receipts	-	2,327	-	-	-	-	19,229
Total receipts	-	2,327	435,575	154,041	2,793,914	2,543	27,699
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	537	309	-	-	-	-	35,153
Other services and charges	11,295	1,548	423,442	112,523	-	39,990	100
Capital outlay	-	-	-	-	2,389,492	-	2,182
Other disbursements	-	-	-	-	-	-	-
Total disbursements	11,832	1,857	423,442	112,523	2,389,492	39,990	37,435
Excess (deficiency) of receipts over disbursements	(11,832)	470	12,133	41,518	404,422	(37,447)	(9,736)
Cash and investments - ending	\$ 54,400	\$ 1,964	\$ 216,427	\$ 156,995	\$ 404,422	\$ 1,324	\$ 27,476

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Etna Green Sheriff Patrol	Security Detail	SR 15 Law Enforcement Patrol	Law Enforcement Forfeit Prosec	Direct Deposit	Colonial Insurance	Insurance EFT Account
Cash and investments - beginning	\$ (800)	\$ -	\$ -	\$ 10,808	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	23,800	73,404	21,800	13,785	10,576,073	50,314	3,544,644
Total receipts	23,800	73,404	21,800	13,785	10,576,073	50,314	3,544,644
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	23,000	73,484	21,800	-	10,576,073	50,314	3,541,418
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	23,000	73,484	21,800	-	10,576,073	50,314	3,541,418
Excess (deficiency) of receipts over disbursements	800	(80)	-	13,785	-	-	3,226
Cash and investments - ending	\$ -	\$ (80)	\$ -	\$ 24,593	\$ -	\$ -	\$ 3,226

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Flexible Spending Acct	Aflac	Boston Mutual Life Insurance	Dental/Vision Insurance	Withholding-Medicare	Withholding - OASDI
Cash and investments - beginning	\$ 22,539	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	49	-	-	4	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>40,593</u>	<u>7,228</u>	<u>40,668</u>	<u>134,023</u>	<u>213,088</u>	<u>910,316</u>
Total receipts	<u>40,642</u>	<u>7,228</u>	<u>40,668</u>	<u>134,027</u>	<u>213,088</u>	<u>910,316</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	45,944	7,228	40,668	134,027	213,088	910,316
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>45,944</u>	<u>7,228</u>	<u>40,668</u>	<u>134,027</u>	<u>213,088</u>	<u>910,316</u>
Excess (deficiency) of receipts over disbursements	<u>(5,302)</u>	-	-	-	-	-
Cash and investments - ending	<u>\$ 17,237</u>	<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, 2021

	LIT Certified Shares	LIT Economic Development	VOCA 2020-00004	HMEP 2020	HMEP 2021	Bioterrorism Preparedness	SHSP-Court Security Reno 2020
Cash and investments - beginning	\$ -	\$ -	\$ (11,421)	\$ -	\$ -	\$ 5,843	\$ -
Receipts:							
Taxes	17,812,957	7,634,124	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	31,748	9,289	15,000	-	108,888
Total receipts	17,812,957	7,634,124	31,748	9,289	15,000	-	108,888
Disbursements:							
Personal services	-	-	59,648	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	17,812,957	7,634,124	-	9,289	15,000	5,843	133,000
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	17,812,957	7,634,124	59,648	9,289	15,000	5,843	133,000
Excess (deficiency) of receipts over disbursements	-	-	(27,900)	-	-	(5,843)	(24,112)
Cash and investments - ending	\$ -	\$ -	\$ (39,321)	\$ -	\$ -	\$ -	\$ (24,112)

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Drug Free Grant	Bridge #161 2024	DNR 2021 Federal	Teen Court 2020	Bridge #227	CHIRP-Program Click It to Live	CHIRP-DUITF Operating While Intoxicated
Cash and investments - beginning	\$ 307	\$ (2,844)	\$ -	\$ (70,181)	\$ (12,172)	\$ (8,042)	\$ (397)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	34,050	-	-	22,229	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	124,824	5,984	74,728	28,951	8,042	397
Total receipts	-	158,874	5,984	74,728	51,180	8,042	397
Disbursements:							
Personal services	-	-	3,586	4,525	-	-	-
Supplies	-	-	-	22	-	-	-
Other services and charges	307	156,030	2,364	-	36,188	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	307	156,030	5,950	4,547	36,188	-	-
Excess (deficiency) of receipts over disbursements	(307)	2,844	34	70,181	14,992	8,042	397
Cash and investments - ending	\$ -	\$ -	\$ 34	\$ -	\$ 2,820	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SAVE 2020	SAVE 2121	Justice Partners AR 2020	Justice Partners AR 2021	Pandemic Fund- H1N1	Bridge Inspection	Local Trax Rail-1300N ROAD
Cash and investments - beginning	\$ (9,858)	\$ -	\$ 47,509	\$ 60,000	\$ 1,908	\$ (13,657)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	17,028	600,000
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,858	5,661	-	-	-	13,482	-
Total receipts	9,858	5,661	-	-	-	30,510	600,000
Disbursements:							
Personal services	-	5,661	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	28,475	904	1,908	16,853	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,661	28,475	904	1,908	16,853	-
Excess (deficiency) of receipts over disbursements	9,858	-	(28,475)	(904)	(1,908)	13,657	600,000
Cash and investments - ending	\$ -	\$ -	\$ 19,034	\$ 59,096	\$ -	\$ -	\$ 600,000

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bridge #30	CHIRP-Click It to Live It 2021	CHIRP-DUI/F OWI 2021	County COVID-CARES Grant	KEDCO OCRA COVID CARES	KABS STATE COVID CARES 2020	KABS FED COVID CARES 2020
Cash and investments - beginning	\$ (1,066)	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	34,622	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	94,305	5,275	7,066	40,533	65,000	708	599,136
Total receipts	128,927	5,275	7,066	40,533	65,000	708	599,136
Disbursements:							
Personal services	-	5,336	7,127	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	117,881	-	-	40,563	65,000	708	599,136
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	117,881	5,336	7,127	40,563	65,000	708	599,136
Excess (deficiency) of receipts over disbursements	11,046	(61)	(61)	(30)	-	-	-
Cash and investments - ending	\$ 9,980	\$ (61)	\$ (61)	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CARES Act-Local COVID Testing	COVID-19 ESF	American Rescue Plan (ARP)	TB Medical Expenses	Well Child / Health Clinic	JDAI 2022	DNR Grant 2020
Cash and investments - beginning	\$ 100,000	\$ -	\$ -	\$ 30,000	\$ 26,060	\$ -	\$ (7,500)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	130,640	143,873	7,716,699	-	-	50,000	7,500
Total receipts	130,640	143,873	7,716,699	-	-	50,000	7,500
Disbursements:							
Personal services	26,622	-	-	-	-	11,242	-
Supplies	9,350	-	-	-	-	7,581	-
Other services and charges	150,000	143,873	1,241,470	30,000	26,060	26,530	-
Capital outlay	-	-	-	-	-	1,068	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	185,972	143,873	1,241,470	30,000	26,060	46,421	-
Excess (deficiency) of receipts over disbursements	(55,332)	-	6,475,229	(30,000)	(26,060)	3,579	7,500
Cash and investments - ending	\$ 44,668	\$ -	\$ 6,475,229	\$ -	\$ -	\$ 3,579	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DNR 2021 State	JDAI 2020	Comm Corr Home Deten 2020	Comm Corr Drug Court 2020	Senior Prosecutor Hub 2020	Senior Prosecutor Hub Gr 2018	Senior Prosecutor Hub Gr 2019
Cash and investments - beginning	\$ -	\$ 12,169	\$ 148,078	\$ 25,760	\$ -	\$ 19,164	\$ 19,466
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	144	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,984	-	-	-	-	-	-
Total receipts	5,984	-	-	-	144	-	-
Disbursements:							
Personal services	5,217	-	3,497	-	144	-	-
Supplies	-	10,670	384	-	-	-	-
Other services and charges	-	1,499	11,426	-	-	19,164	19,466
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,217	12,169	15,307	-	144	19,164	19,466
Excess (deficiency) of receipts over disbursements	767	(12,169)	(15,307)	-	-	(19,164)	(19,466)
Cash and investments - ending	\$ 767	\$ -	\$ 132,771	\$ 25,760	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Senior Prosecutor HUB 2021	JDAI 2021	Comm Corr Drug Crt 2021	Comm Corr Home Det 2021	Community Crossing Grant	Totals
Cash and investments - beginning	\$ -	\$ 35,616	\$ -	\$ -	\$ 17,110	\$ 58,019,282
Receipts:						
Taxes	-	-	-	-	-	166,595,662
Licenses and permits	-	-	-	-	-	301,939
Intergovernmental receipts	-	-	-	-	-	9,668,577
Charges for services	-	-	-	-	392,617	10,139,012
Fines and forfeits	-	-	-	-	-	1,530,186
Other receipts	20,000	32,341	64,575	362,832	392,617	54,918,011
Total receipts	20,000	32,341	64,575	362,832	785,234	243,153,387
Disbursements:						
Personal services	2,025	11,613	49,399	111,481	-	23,230,836
Supplies	-	6,833	-	5,822	-	2,896,664
Other services and charges	-	47,744	-	76,579	17,109	182,176,128
Capital outlay	-	-	-	-	-	6,009,975
Other disbursements	-	-	-	-	-	15,691,462
Total disbursements	2,025	66,190	49,399	193,882	17,109	230,005,065
Excess (deficiency) of receipts over disbursements	17,975	(33,849)	15,176	168,950	768,125	13,148,322
Cash and investments - ending	\$ 17,975	\$ 1,767	\$ 15,176	\$ 168,950	\$ 785,235	\$ 71,167,604

OTHER INFORMATION

KOSCIUSKO COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 695,313</u>	<u>\$ 4,934,773</u>

KOSCIUSKO COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

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>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Louis Dreyfus TIF	\$ 2,140,000	\$ 475,000
General obligation bonds	TruPointe TIF	<u>1,173,000</u>	<u>108,025</u>
Total governmental activities		<u>3,313,000</u>	<u>583,025</u>
Totals		<u>\$ 3,313,000</u>	<u>\$ 583,025</u>

KOSCIUSKO COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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.

	Ending Balance
Governmental activities:	
Infrastructure	\$ 52,201,928
Buildings	46,013,249
Machinery, equipment, and vehicles	<u>10,725,821</u>
Total governmental activities	<u>108,940,998</u>
Total capital assets	<u>\$ 108,940,998</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/>.