

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

FINANCIAL STATEMENT AUDIT REPORT

OF

KOSCIUSKO COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
06/21/2023



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Michelle L. Puckett Rhonda J. Helser	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Rhonda J. Helser Michelle L. Puckett	01-01-22 to 12-31-22 01-01-23 to 12-31-23
Clerk of the Circuit Court	Ann M. Torpy	01-01-22 to 12-31-23
County Sheriff	Kyle P. Dukes Jim Smith	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Joetta Mitchell Deborah Wright	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Cary P. Groninger Bradford Jackson	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Sue Ann Mitchell Mike Long	01-01-22 to 12-31-22 01-01-23 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF KOSCIUSKO COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Kosciusko County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### ***Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

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

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**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 do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2023, 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

May 15, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Clerk's Trust SAR	\$ 980,267	\$ 6,851,271	\$ 6,902,961	\$ 928,577
County General	14,419,392	23,978,156	21,651,576	16,745,972
Sheriff Accident Report	5,650	9,504	10,143	5,011
County Edit	8,614,820	5,369,334	4,581,675	9,402,479
City & Town Court Costs	39,865	18,224	9,583	48,506
Clerk Document Storage Fee	295,102	55,739	4,578	346,263
Community Correction User Fees	1,178,202	308,983	306,664	1,180,521
Community Transition Program	2,000	1,750	-	3,750
KCCRVC Comm	826,899	907,232	599,553	1,134,578
Assessor Ed/Sales Disclosure	126,403	23,825	8,417	141,811
Cum Bridge	1,315,790	721,285	681,698	1,355,377
County Cum Capital Development	3,540,949	2,374,710	1,524,495	4,391,164
Drug Free Communities KCODE	75,551	76,756	68,403	83,904
Electronic Data	30,467	210	-	30,677
Local Emergency Planning	46,523	7,886	12,007	42,402
County Extradition	11,011	1,296	2,695	9,612
Gun Permits	39,858	118,067	24,599	133,326
Gen. Drain Improvement	523,775	382,114	531,086	374,803
County Health	1,108,484	1,308,133	1,032,203	1,384,414
County ID Security Protection	92,674	16,563	5,163	104,074
Health Maintenance Grant	226,377	48,859	13,811	261,425
Local Road & Street	979,076	1,304,050	352,173	1,930,953
County Misdemeanant	-	48,121	48,121	-
Highway- MVH	2,970,889	3,635,520	3,221,911	3,384,498
Plat Book	71,491	42,570	51,581	62,480
Rainy Day	3,681,875	-	313,952	3,367,923
Records Record Perpetuation	767,599	281,313	217,319	831,593
Riverboat Revenue Sharing	-	451,757	451,757	-
Sex & Violent Offender Adm Co	33,429	6,066	-	39,495
Clerk Sheriff Pension	6,740	73,558	80,298	-
Supplemental PD Services	618,519	183,767	14,393	787,893
Surplus Tax	172,297	170,145	170,256	172,186
Surveyor Corner Perpetuation	250,346	82,815	45,621	287,540
Tax Sale Redemption	35	161,910	161,910	35
Tax Sale Surplus	1,762,940	972,879	1,328,317	1,407,502
Local Health Dept Trust Acct	44,811	34,596	67,421	11,986
CASA	-	27,123	27,123	-
Statewide 9-1-1	625,996	753,792	929,715	450,073
Adult Probation User Fees	350,193	224,690	136,661	438,222
Juvenile Probation User Fees	45,324	1,686	1,250	45,760
Alternative Dispute Resolution	47,257	7,115	3,000	51,372
Drain Reconstruction	46,747	330,184	376,931	-
Drainage Maintenance	1,970,369	1,420,781	1,269,155	2,121,995
Sheriff Sale	10,341	7,400	11,035	6,706
Health Clinic Administrative	94,014	59,380	61,954	91,440
Redevelopment Comm Dreyfus TIF	175,345	69,345	1,410	243,280
Employee Health Insurance	4,341,375	5,368,387	4,599,306	5,110,456
Deferred Compensation	-	83,315	83,315	-
Withholding Federal	-	1,341,933	1,341,933	-
Withholding Co Option Tax	-	174,399	174,399	-
Withholding P.E.R.F.	-	501,640	501,640	-
Withholding Sheriff Pension	-	78,491	78,491	-
Withholding State	-	500,463	500,463	-
Garnishment	-	41,286	41,286	-
Tax Distribution	-	111,495,426	111,495,426	-
Wheel Tax /Sur Tax	175,329	3,471,049	3,448,945	197,433
Commercial Vehicle Excise Tax	-	396,237	396,237	-
Financial Institution Fran Tax	-	815,753	815,753	-
Fines & Forfeitures	9,541	47,541	48,190	8,892
Clerk Of Court Infraction	5,275	71,480	72,496	4,259
Special Death Benefit Fee	570	6,565	6,675	460

KOSCIUSKO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
State Disclosure Of Sales	2,660	23,825	24,745	1,740
St Coroner Tr & C Education	1,211	11,012	11,250	973
Mortgage Fee	1,068	8,110	8,610	568
Sex & Violent Offender Adm St	56	674	693	37
Child Restraint Fines	25	450	325	150
IDHS Dist 2 Fuel Card	339	-	339	-
Education Plate Fee Dist.	-	938	919	19
93.563 Prosecutor PCA	4,751	652	742	4,661
93.563 Title IV-D Incentive	512,950	48,012	-	560,962
Prosecutor IV-D Incentive	186,117	58,179	79,378	164,918
Clerk IV-D Incentive	250,916	41,721	28,693	263,944
Clerk's ISETS Support SAR	14,559	752,224	755,673	11,110
Sheriff's Commissary SAR	214,928	917,416	942,102	190,242
Sheriff Crime Stoppers SAR	21,173	7	21,180	-
Sheriff Inmate Trust SAR	79,588	2,470,394	2,466,539	83,443
Treasurer Cash Change SAR	500	-	-	500
Treasurer Unsettled Tax SAR	3,211,823	5,984,313	3,211,823	5,984,313
Highway- MVH Restricted	2,218,409	3,139,895	4,355,909	1,002,395
Property Reassessment 2015	982,434	14,250	302,520	694,164
LOIT Special Distribution	14,737	-	14,737	-
Opioid Restricted	-	187,051	-	187,051
Opioid Unrestricted	-	79,511	-	79,511
Drug & Alcohol User Fees	14,045	200	-	14,245
Jury Fee	4,920	7,361	-	12,281
Pre-Trial Diversion	290,330	151,573	145,298	296,605
Infraction Deferral	57,829	33,660	44,619	46,870
Town & County User Fees	1,277	12,988	13,584	681
Problem Solving Court Fee	179,216	53,014	24,531	207,699
Offender Transportation	2,313	1,063	-	3,376
County Elected Officials Train	98,578	16,664	9,065	106,177
Crime Stoppers	-	21,174	-	21,174
Emergency Management Donation	8,452	7,000	3,350	12,102
D.A.R.E. Donations	779	-	-	779
Sheriff Donation	45,123	13,900	14,690	44,333
JCAP Donations	52,314	16,236	53,945	14,605
Camp HERO Donations	7,300	4,459	4,280	7,479
Help Program Donations	-	2,000	817	1,183
Kos Co Park & Rec Donation	-	7,600	-	7,600
Probation Past Restitution	11,422	-	-	11,422
Redevelopment Com 30 West TIF	244,362	60,956	1,410	303,908
Redevelopment Com Leesburg TIF	24,953	67,773	1,410	91,316
Redevelopment Com Co-Op TIF	264,099	143,539	1,410	406,228
Redevelopment Com VanBuren TIF	117,096	112,569	1,410	228,255
Law Enforcement Data Access	59,900	39,900	80,000	19,800
Ineligible Deduction	54,401	-	12,471	41,930
Promotional	1,964	2,753	2,233	2,484
Dreyfus TIF Bond Repayment	216,427	481,010	451,427	246,010
Redevelop Comm Trupointe TIF	156,995	97,343	110,024	144,314
MVH Wheel Tax / SurTax	404,422	2,441,178	2,401,696	443,904
Co Sheriff Cont Education	1,324	3,642	3,899	1,067
Law Enforcement Forfeit Sheriff	27,476	20,714	20,163	28,027
Etna Green Sheriff Patrol	-	19,420	19,420	-
Security Detail	(80)	100,289	100,449	(240)
Law Enforcement Forfeit Prosec	24,593	10,821	-	35,414
Direct Deposit	-	10,964,596	10,964,596	-
Colonial Insurance	-	68,151	68,151	-
Insurance EFT Account	3,226	100	3,326	-
Flexible Spending Acct	17,237	46,214	38,328	25,123
Aflac	-	4,854	4,854	-

KOSCIUSKO COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Boston Mutual Life Insurance	-	44,080	44,080	-
Dental/Vision Insurance	-	154,861	154,861	-
Withholding Medicare	-	221,244	221,244	-
Withholding OASDI	-	945,864	945,864	-
LIT Certified Shares	-	16,304,202	16,304,202	-
LIT Economic Development	-	6,987,516	6,987,516	-
KABS Capital 2022	-	4,521	4,521	-
VOCA 2022-2023	-	-	11,753	(11,753)
VOCA 2020	(39,321)	87,123	47,802	-
HMEP 2022	-	15,000	15,000	-
EMPG Competitive 2021	-	40,000	40,000	-
SHSP-Court Security Reno 2020	(24,112)	24,112	-	-
Bridge #161 2024	-	73,851	67,035	6,816
DNR 2021 Federal	34	-	34	-
DNR 2022 Federal	-	3,750	6,455	(2,705)
Covid Testing Sites-Health	-	50,000	50,000	-
LHD-Covid Testing Sites	-	50,000	50,000	-
Byrne JAG Radio-Sheriff 2022	-	215,300	215,300	-
CHIRP-Click It to Live It 2022	-	8,011	8,580	(569)
CHIRP-DUITF 2022	-	3,311	3,311	-
Bridge #227	2,820	5,808	7,259	1,369
P Leahy Bulletproof Vest Partn	-	-	23,859	(23,859)
SAVE-CHIRP 2022	-	4,931	4,931	-
Justice Partners AR 2020	19,034	-	19,034	-
Justice Partners AR 2021	59,096	-	8,837	50,259
Bridge Inspection 2022-2025	-	118,670	107,750	10,920
Local Trax Rail-1300N ROAD	600,000	502,930	1,102,930	-
Local Trax Rail-1300N BRIDGE	-	482,737	482,737	-
Bridge #30	9,980	39,295	49,275	-
Bridge #9	-	3,090	3,090	-
CHIRP-Click It to Live It 2021	(61)	61	-	-
CHIRP-DUITF OWI 2021	(61)	61	-	-
County IV-E Reimbursement	-	1,584	-	1,584
KABS FED COVID CARES 2020	-	473,823	473,823	-
CARES Act-Local COVID Testing	44,668	-	7,562	37,106
American Rescue Plan (ARP)	6,475,229	7,716,699	3,914,567	10,277,361
IN Cancer Consortium	-	5,000	-	5,000
Court Reform Grant 2022	-	-	23,265	(23,265)
JDAI 2023	-	43,720	23,660	20,060
JDAI 2022	3,580	30,001	31,602	1,979
DNR 2022 State	-	3,750	7,498	(3,748)
DNR 2021 State	766	-	766	-
Comm Corr Home Deten 2020	132,772	-	132,772	-
Comm Corr Drug Court 2020	25,760	-	25,760	-
Railroad Grade Crossing	-	40,000	40,000	-
Senior Prosecutor HUB 2022	-	10,398	5,888	4,510
Senior Prosecutor HUB 2021	17,975	-	8,373	9,602
Railroad Grade Crossing 2020	-	20,800	20,800	-
Comm Corr Drug Crt 2022	-	72,170	58,101	14,069
Comm Corr Home Det 2022	-	349,383	207,267	142,116
JDAI 2021	1,767	-	1,767	-
Comm Corr Drug Crt 2021	15,176	-	3,469	11,707
Comm Corr Home Det 2021	168,950	-	11,864	157,086
HELP Grant	-	20,000	20,000	-
Community Crossing Grant	785,235	1,467,292	2,252,527	-
Totals	<u>\$ 71,167,606</u>	<u>\$ 242,742,722</u>	<u>\$ 232,004,753</u>	<u>\$ 81,905,575</u>

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

KOSCIUSKO COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

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

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

**C. Cash and Investments**

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

**D. Receipts**

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

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

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

KOSCIUSKO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

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

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

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

KOSCIUSKO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

**F. Interfund Transfers**

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

**G. Fund Accounting**

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

KOSCIUSKO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

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

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

KOSCIUSKO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

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

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

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

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

KOSCIUSKO COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash.

*Reimbursable grant funds:* The nature of a reimbursable grant is to be spent first, then submit a reimbursement request. Reimbursements were not received by December 31, 2022.

*Other funds:* The cash deficits in these funds are a result of payments out of the funds, brought about by unknown circumstances, exceeding the funds' cash balance.

REQUIRED SUPPLEMENTARY INFORMATION

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Clerk's Trust SAR	County General	Sheriff Accident Report	County Edit	City & Town Court Costs	Clerk Document Storage Fee
Cash and investments - beginning	\$ 980,267	\$ 14,419,392	\$ 5,650	\$ 8,614,820	\$ 39,865	\$ 295,102
Receipts:						
Taxes	-	17,698,399	-	4,345,272	-	-
Licenses and permits	-	176,746	-	-	-	-
Intergovernmental receipts	-	1,295,370	-	-	-	-
Charges for services	-	1,462,768	9,504	-	-	-
Fines and forfeits	-	277,767	-	1,180	18,224	55,547
Other receipts	6,851,271	3,067,106	-	1,022,882	-	192
Total receipts	6,851,271	23,978,156	9,504	5,369,334	18,224	55,739
Disbursements:						
Personal services	-	14,775,988	-	3,000,000	-	-
Supplies	-	1,233,879	-	-	-	-
Other services and charges	-	5,223,580	10,143	596,008	9,583	4,413
Capital outlay	-	418,129	-	985,667	-	165
Other disbursements	6,902,961	-	-	-	-	-
Total disbursements	6,902,961	21,651,576	10,143	4,581,675	9,583	4,578
Excess (deficiency) of receipts over (under) disbursements	(51,690)	2,326,580	(639)	787,659	8,641	51,161
Cash and investments - ending	\$ 928,577	\$ 16,745,972	\$ 5,011	\$ 9,402,479	\$ 48,506	\$ 346,263

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Community Correction User Fees	Community Transition Program	KCCRVC Comm	Assessor Ed/Sales Disclosure	Cum Bridge	County Cum Capital Development
Cash and investments - beginning	\$ 1,178,202	\$ 2,000	\$ 826,899	\$ 126,403	\$ 1,315,790	\$ 3,540,949
Receipts:						
Taxes	-	-	902,386	-	637,776	2,102,767
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	55,904	184,317
Charges for services	1,126	1,750	-	-	-	80,309
Fines and forfeits	307,767	-	-	23,825	-	-
Other receipts	90	-	4,846	-	27,605	7,317
Total receipts	308,983	1,750	907,232	23,825	721,285	2,374,710
Disbursements:						
Personal services	266,513	-	-	3,108	-	-
Supplies	7,751	-	-	524	-	8,716
Other services and charges	32,400	-	599,553	4,785	240,032	1,177,279
Capital outlay	-	-	-	-	441,666	338,500
Other disbursements	-	-	-	-	-	-
Total disbursements	306,664	-	599,553	8,417	681,698	1,524,495
Excess (deficiency) of receipts over (under) disbursements	2,319	1,750	307,679	15,408	39,587	850,215
Cash and investments - ending	\$ 1,180,521	\$ 3,750	\$ 1,134,578	\$ 141,811	\$ 1,355,377	\$ 4,391,164

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Drug Free Communities KCODE	Electronic Data	Local Emergency Planning	County Extradition	Gun Permits	Gen. Drain Improvement
Cash and investments - beginning	\$ 75,551	\$ 30,467	\$ 46,523	\$ 11,011	\$ 39,858	\$ 523,775
Receipts:						
Taxes	-	-	-	-	-	374,138
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	210	-	1,296	67,636	-
Fines and forfeits	76,756	-	-	-	-	-
Other receipts	-	-	7,886	-	50,431	7,976
Total receipts	76,756	210	7,886	1,296	118,067	382,114
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	519	-	22,335	-
Other services and charges	68,403	-	11,488	2,695	2,264	531,086
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	68,403	-	12,007	2,695	24,599	531,086
Excess (deficiency) of receipts over (under) disbursements	8,353	210	(4,121)	(1,399)	93,468	(148,972)
Cash and investments - ending	\$ 83,904	\$ 30,677	\$ 42,402	\$ 9,612	\$ 133,326	\$ 374,803

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Health	County ID Security Protection	Health Maintenance Grant	Local Road & Street	County Misdemeanant	Highway- MVH
Cash and investments - beginning	\$ 1,108,484	\$ 92,674	\$ 226,377	\$ 979,076	\$ -	\$ 2,970,889
Receipts:						
Taxes	871,417	-	-	-	-	-
Licenses and permits	-	-	-	-	-	131,700
Intergovernmental receipts	76,384	-	-	1,270,311	-	3,103,949
Charges for services	89,730	16,563	-	-	-	13,483
Fines and forfeits	-	-	-	-	-	-
Other receipts	270,602	-	48,859	33,739	48,121	386,388
Total receipts	1,308,133	16,563	48,859	1,304,050	48,121	3,635,520
Disbursements:						
Personal services	926,863	-	13,811	-	48,121	2,042,529
Supplies	49,667	-	-	352,173	-	707,438
Other services and charges	48,494	5,163	-	-	-	471,944
Capital outlay	7,179	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,032,203	5,163	13,811	352,173	48,121	3,221,911
Excess (deficiency) of receipts over (under) disbursements	275,930	11,400	35,048	951,877	-	413,609
Cash and investments - ending	\$ 1,384,414	\$ 104,074	\$ 261,425	\$ 1,930,953	\$ -	\$ 3,384,498

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Plat Book	Rainy Day	Records Record Perpetuation	Riverboat Revenue Sharing	Sex & Violent Offender Adm Co	Clerk Sheriff Pension
Cash and investments - beginning	\$ 71,491	\$ 3,681,875	\$ 767,599	\$ -	\$ 33,429	\$ 6,740
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	451,757	-	-
Charges for services	-	-	281,313	-	-	-
Fines and forfeits	42,570	-	-	-	-	73,558
Other receipts	-	-	-	-	6,066	-
Total receipts	42,570	-	281,313	451,757	6,066	73,558
Disbursements:						
Personal services	51,581	-	172,910	-	-	-
Supplies	-	-	1,400	-	-	-
Other services and charges	-	313,952	30,009	451,757	-	80,298
Capital outlay	-	-	13,000	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	51,581	313,952	217,319	451,757	-	80,298
Excess (deficiency) of receipts over (under) disbursements	(9,011)	(313,952)	63,994	-	6,066	(6,740)
Cash and investments - ending	\$ 62,480	\$ 3,367,923	\$ 831,593	\$ -	\$ 39,495	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Supplemental PD Services	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Dept Trust Acct
Cash and investments - beginning	\$ 618,519	\$ 172,297	\$ 250,346	\$ 35	\$ 1,762,940	\$ 44,811
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	82,815	160,072	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	183,767	170,145	-	1,838	972,879	34,596
Total receipts	183,767	170,145	82,815	161,910	972,879	34,596
Disbursements:						
Personal services	-	-	2,286	-	-	67,421
Supplies	-	-	12,277	-	-	-
Other services and charges	14,393	170,256	17,558	161,910	1,328,317	-
Capital outlay	-	-	13,500	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	14,393	170,256	45,621	161,910	1,328,317	67,421
Excess (deficiency) of receipts over (under) disbursements	169,374	(111)	37,194	-	(355,438)	(32,825)
Cash and investments - ending	\$ 787,893	\$ 172,186	\$ 287,540	\$ 35	\$ 1,407,502	\$ 11,986

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CASA	Statewide 9-1-1	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution	Drain Reconstruction
Cash and investments - beginning	\$ -	\$ 625,996	\$ 350,193	\$ 45,324	\$ 47,257	\$ 46,747
Receipts:						
Taxes	-	-	-	-	-	330,061
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,214	-	-	-	-
Fines and forfeits	-	-	224,214	1,686	7,115	-
Other receipts	27,123	751,578	476	-	-	123
Total receipts	27,123	753,792	224,690	1,686	7,115	330,184
Disbursements:						
Personal services	-	860,512	100,000	1,250	-	-
Supplies	-	-	7,497	-	-	-
Other services and charges	27,123	69,203	29,164	-	3,000	376,931
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	27,123	929,715	136,661	1,250	3,000	376,931
Excess (deficiency) of receipts over (under) disbursements	-	(175,923)	88,029	436	4,115	(46,747)
Cash and investments - ending	\$ -	\$ 450,073	\$ 438,222	\$ 45,760	\$ 51,372	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Drainage Maintenance	Sheriff Sale	Health Clinic Administrative	Redevelopment Comm Dreyfus TIF	Employee Health Insurance	Deferred Compensation
Cash and investments - beginning	\$ 1,970,369	\$ 10,341	\$ 94,014	\$ 175,345	\$ 4,341,375	\$ -
Receipts:						
Taxes	1,376,088	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	7,400	-	69,345	5,307,431	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,693	-	59,380	-	60,956	83,315
Total receipts	1,420,781	7,400	59,380	69,345	5,368,387	83,315
Disbursements:						
Personal services	-	-	33,660	-	-	-
Supplies	-	-	-	-	27,020	-
Other services and charges	1,269,155	11,035	28,294	1,410	4,571,467	83,315
Capital outlay	-	-	-	-	819	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,269,155	11,035	61,954	1,410	4,599,306	83,315
Excess (deficiency) of receipts over (under) disbursements	151,626	(3,635)	(2,574)	67,935	769,081	-
Cash and investments - ending	\$ 2,121,995	\$ 6,706	\$ 91,440	\$ 243,280	\$ 5,110,456	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	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	1,341,933	174,399	501,640	78,491	500,463	41,286
Total receipts	1,341,933	174,399	501,640	78,491	500,463	41,286
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,341,933	174,399	501,640	78,491	500,463	41,286
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,341,933	174,399	501,640	78,491	500,463	41,286
Excess (deficiency) of receipts over (under) 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, 2022

	Tax Distribution	Wheel Tax /Sur Tax	Commercial Vehicle Excise Tax	Financial Institution Fran Tax	Fines & Forfeitures	Clerk Of Court Infraction
Cash and investments - beginning	\$ -	\$ 175,329	\$ -	\$ -	\$ 9,541	\$ 5,275
Receipts:						
Taxes	111,495,426	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	396,237	-	-	-
Charges for services	-	-	-	815,753	3,802	-
Fines and forfeits	-	-	-	-	43,739	71,480
Other receipts	-	3,471,049	-	-	-	-
Total receipts	<u>111,495,426</u>	<u>3,471,049</u>	<u>396,237</u>	<u>815,753</u>	<u>47,541</u>	<u>71,480</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	111,495,426	3,448,945	396,237	815,753	48,190	72,496
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>111,495,426</u>	<u>3,448,945</u>	<u>396,237</u>	<u>815,753</u>	<u>48,190</u>	<u>72,496</u>
Excess (deficiency) of receipts over (under) disbursements	-	22,104	-	-	(649)	(1,016)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 197,433</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,892</u>	<u>\$ 4,259</u>

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Special Death Benefit Fee	State Disclosure Of Sales	St Coroner Tr & C Education	Mortgage Fee	Sex & Violent Offender Adm St	Child Restraint Fines
Cash and investments - beginning	\$ 570	\$ 2,660	\$ 1,211	\$ 1,068	\$ 56	\$ 25
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	23,825	11,012	8,110	-	-
Fines and forfeits	6,565	-	-	-	-	450
Other receipts	-	-	-	-	674	-
Total receipts	6,565	23,825	11,012	8,110	674	450
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,675	24,745	11,250	8,610	693	325
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	6,675	24,745	11,250	8,610	693	325
Excess (deficiency) of receipts over (under) disbursements	(110)	(920)	(238)	(500)	(19)	125
Cash and investments - ending	\$ 460	\$ 1,740	\$ 973	\$ 568	\$ 37	\$ 150

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	IDHS Dist 2 Fuel Card	Education Plate Fee Dist.	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	Prosecutor IV-D Incentive	Clerk IV-D Incentive
Cash and investments - beginning	\$ 339	\$ -	\$ 4,751	\$ 512,950	\$ 186,117	\$ 250,916
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	938	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	652	48,012	58,179	41,721
Total receipts	-	938	652	48,012	58,179	41,721
Disbursements:						
Personal services	-	-	-	-	39,221	20,382
Supplies	-	-	-	-	-	-
Other services and charges	339	919	742	-	6,871	8,311
Capital outlay	-	-	-	-	33,286	-
Other disbursements	-	-	-	-	-	-
Total disbursements	339	919	742	-	79,378	28,693
Excess (deficiency) of receipts over (under) disbursements	(339)	19	(90)	48,012	(21,199)	13,028
Cash and investments - ending	\$ -	\$ 19	\$ 4,661	\$ 560,962	\$ 164,918	\$ 263,944

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Clerk's ISETS Support SAR	Sheriff's Commissary SAR	Sheriff Crime Stoppers SAR	Sheriff Inmate Trust SAR	Treasurer Cash Change SAR	Treasurer Unsettled Tax SAR
Cash and investments - beginning	\$ 14,559	\$ 214,928	\$ 21,173	\$ 79,588	\$ 500	\$ 3,211,823
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	752,224	917,416	7	2,470,394	-	5,984,313
Total receipts	752,224	917,416	7	2,470,394	-	5,984,313
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	755,673	942,102	21,180	2,466,539	-	3,211,823
Total disbursements	755,673	942,102	21,180	2,466,539	-	3,211,823
Excess (deficiency) of receipts over (under) disbursements	(3,449)	(24,686)	(21,173)	3,855	-	2,772,490
Cash and investments - ending	\$ 11,110	\$ 190,242	\$ -	\$ 83,443	\$ 500	\$ 5,984,313

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Highway- MVH Restricted	Property Reassessment 2015	LOIT Special Distribution	Opioid Restricted	Opioid Unrestricted	Drug & Alcohol User Fees
Cash and investments - beginning	\$ 2,218,409	\$ 982,434	\$ 14,737	\$ -	\$ -	\$ 14,045
Receipts:						
Taxes	-	12,629	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,103,949	1,107	-	-	-	-
Charges for services	-	514	-	187,051	79,511	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,946	-	-	-	-	200
Total receipts	3,139,895	14,250	-	187,051	79,511	200
Disbursements:						
Personal services	1,213,394	168,097	-	-	-	-
Supplies	2,685,401	1,730	-	-	-	-
Other services and charges	150,631	40,625	14,737	-	-	-
Capital outlay	306,483	92,068	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,355,909	302,520	14,737	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,216,014)	(288,270)	(14,737)	187,051	79,511	200
Cash and investments - ending	\$ 1,002,395	\$ 694,164	\$ -	\$ 187,051	\$ 79,511	\$ 14,245

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Jury Fee	Pre-Trial Diversion	Infraction Deferral	Town & County User Fees	Problem Solving Court Fee	Offender Transportation
Cash and investments - beginning	\$ 4,920	\$ 290,330	\$ 57,829	\$ 1,277	\$ 179,216	\$ 2,313
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	546	-	33,660	-	-	1,063
Fines and forfeits	6,815	151,478	-	-	53,014	-
Other receipts	-	95	-	12,988	-	-
Total receipts	7,361	151,573	33,660	12,988	53,014	1,063
Disbursements:						
Personal services	-	78,113	-	-	-	-
Supplies	-	21,731	23,671	-	-	-
Other services and charges	-	24,050	20,948	13,584	24,531	-
Capital outlay	-	21,404	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	145,298	44,619	13,584	24,531	-
Excess (deficiency) of receipts over (under) disbursements	7,361	6,275	(10,959)	(596)	28,483	1,063
Cash and investments - ending	\$ 12,281	\$ 296,605	\$ 46,870	\$ 681	\$ 207,699	\$ 3,376

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Elected Officials Train	Crime Stoppers	Emergency Management Donation	D.A.R.E. Donations	Sheriff Donation	JCAP Donations
Cash and investments - beginning	\$ 98,578	\$ -	\$ 8,452	\$ 779	\$ 45,123	\$ 52,314
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	16,563	21,174	-	-	1,400	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	101	-	7,000	-	12,500	16,236
Total receipts	16,664	21,174	7,000	-	13,900	16,236
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,065	-	3,350	-	14,690	53,945
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,065	-	3,350	-	14,690	53,945
Excess (deficiency) of receipts over (under) disbursements	7,599	21,174	3,650	-	(790)	(37,709)
Cash and investments - ending	\$ 106,177	\$ 21,174	\$ 12,102	\$ 779	\$ 44,333	\$ 14,605

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Camp HERO Donations	Help Program Donations	Kos Co Park & Rec Donation	Probation Past Restitution	Redevelopment Com 30 West TIF	Redevelopment Com Leesburg TIF
Cash and investments - beginning	\$ 7,300	\$ -	\$ -	\$ 11,422	\$ 244,362	\$ 24,953
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,459	2,000	7,600	-	60,956	67,773
Total receipts	4,459	2,000	7,600	-	60,956	67,773
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,280	817	-	-	1,410	1,410
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,280	817	-	-	1,410	1,410
Excess (deficiency) of receipts over (under) disbursements	179	1,183	7,600	-	59,546	66,363
Cash and investments - ending	\$ 7,479	\$ 1,183	\$ 7,600	\$ 11,422	\$ 303,908	\$ 91,316

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Redevelopment Com Co-Op TIF	Redevelopment Com VanBuren TIF	Law Enforcement Data Access	Ineligible Deduction	Promotional	Dreyfus TIF Bond Repayment
Cash and investments - beginning	\$ 264,099	\$ 117,096	\$ 59,900	\$ 54,401	\$ 1,964	\$ 216,427
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	481,010
Fines and forfeits	-	-	-	-	-	-
Other receipts	143,539	112,569	39,900	-	2,753	-
Total receipts	143,539	112,569	39,900	-	2,753	481,010
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	693	349	-
Other services and charges	1,410	1,410	80,000	11,778	1,884	451,427
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,410	1,410	80,000	12,471	2,233	451,427
Excess (deficiency) of receipts over (under) disbursements	142,129	111,159	(40,100)	(12,471)	520	29,583
Cash and investments - ending	\$ 406,228	\$ 228,255	\$ 19,800	\$ 41,930	\$ 2,484	\$ 246,010

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Redevelop Comm Trupointe TIF	MVH Wheel Tax / SurTax	Co Sheriff Cont Education	Law Enforcement Forfeit Sheriff	Etna Green Sheriff Patrol	Security Detail
Cash and investments - beginning	\$ 156,995	\$ 404,422	\$ 1,324	\$ 27,476	\$ -	\$ (80)
Receipts:						
Taxes	-	2,441,178	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	97,343	-	-	9,661	-	-
Fines and forfeits	-	-	3,642	-	-	-
Other receipts	-	-	-	11,053	19,420	100,289
Total receipts	97,343	2,441,178	3,642	20,714	19,420	100,289
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	16,163	-	-
Other services and charges	110,024	-	3,899	4,000	19,420	100,449
Capital outlay	-	2,401,696	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	110,024	2,401,696	3,899	20,163	19,420	100,449
Excess (deficiency) of receipts over (under) disbursements	(12,681)	39,482	(257)	551	-	(160)
Cash and investments - ending	\$ 144,314	\$ 443,904	\$ 1,067	\$ 28,027	\$ -	\$ (240)

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Law Enforcement Forfeit Prosec	Direct Deposit	Colonial Insurance	Insurance EFT Account	Flexible Spending Acct	Aflac
Cash and investments - beginning	\$ 24,593	\$ -	\$ -	\$ 3,226	\$ 17,237	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	100	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,821	10,964,596	68,151	-	46,214	4,854
Total receipts	10,821	10,964,596	68,151	100	46,214	4,854
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	10,964,596	68,151	585	38,328	4,854
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	2,741	-	-
Total disbursements	-	10,964,596	68,151	3,326	38,328	4,854
Excess (deficiency) of receipts over (under) disbursements	10,821	-	-	(3,226)	7,886	-
Cash and investments - ending	\$ 35,414	\$ -	\$ -	\$ -	\$ 25,123	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Boston Mutual Life Insurance	Dental/Vision Insurance	Withholding Medicare	Withholding OASDI	LIT Certified Shares	LIT Economic Development
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	16,304,202	6,987,516
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,080	154,861	221,244	945,864	-	-
Total receipts	<u>44,080</u>	<u>154,861</u>	<u>221,244</u>	<u>945,864</u>	<u>16,304,202</u>	<u>6,987,516</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	44,080	154,861	221,244	945,864	16,304,202	6,987,516
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>44,080</u>	<u>154,861</u>	<u>221,244</u>	<u>945,864</u>	<u>16,304,202</u>	<u>6,987,516</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</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, 2022

	KABS Capital 2022	VOCA 2022-2023	VOCA 2020	HMEP 2022	EMPG Competitive 2021	SHSP-Court Security Reno 2020
Cash and investments - beginning	\$ -	\$ -	\$ (39,321)	\$ -	\$ -	\$ (24,112)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	22,282	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,521	-	64,841	15,000	40,000	24,112
Total receipts	4,521	-	87,123	15,000	40,000	24,112
Disbursements:						
Personal services	-	11,753	47,802	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,521	-	-	15,000	40,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,521	11,753	47,802	15,000	40,000	-
Excess (deficiency) of receipts over (under) disbursements	-	(11,753)	39,321	-	-	24,112
Cash and investments - ending	\$ -	\$ (11,753)	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Bridge #161 2024	DNR 2021 Federal	DNR 2022 Federal	Covid Testing Sites-Health	LHD-Covid Testing Sites	Byrne JAG Radio-Sheriff 2022
Cash and investments - beginning	\$ -	\$ 34	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	27,895	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	45,956	-	3,750	50,000	50,000	215,300
Total receipts	73,851	-	3,750	50,000	50,000	215,300
Disbursements:						
Personal services	-	-	4,160	-	-	-
Supplies	-	-	-	-	-	215,300
Other services and charges	67,035	34	2,295	50,000	50,000	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	67,035	34	6,455	50,000	50,000	215,300
Excess (deficiency) of receipts over (under) disbursements	6,816	(34)	(2,705)	-	-	-
Cash and investments - ending	\$ 6,816	\$ -	\$ (2,705)	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CHIRP-Click It to Live It 2022	CHIRP-DUITF 2022	Bridge #227	P Leahy Bulletproof Vest Partn	SAVE-CHIRP 2022	Justice Partners AR 2020
Cash and investments - beginning	\$ -	\$ -	\$ 2,820	\$ -	\$ -	\$ 19,034
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,011	3,311	5,808	-	4,931	-
Total receipts	8,011	3,311	5,808	-	4,931	-
Disbursements:						
Personal services	8,580	3,311	-	-	4,931	-
Supplies	-	-	-	23,859	-	-
Other services and charges	-	-	7,259	-	-	19,034
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,580	3,311	7,259	23,859	4,931	19,034
Excess (deficiency) of receipts over (under) disbursements	(569)	-	(1,451)	(23,859)	-	(19,034)
Cash and investments - ending	\$ (569)	\$ -	\$ 1,369	\$ (23,859)	\$ -	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Justice Partners AR 2021	Bridge Inspection 2022-2025	Local Trax Rail-1300N ROAD	Local Trax Rail-1300N BRIDGE	Bridge #30	Bridge #9
Cash and investments - beginning	\$ 59,096	\$ -	\$ 600,000	\$ -	\$ 9,980	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	32,470	502,930	482,737	727	3,090
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	86,200	-	-	38,568	-
Total receipts	-	118,670	502,930	482,737	39,295	3,090
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,837	107,750	1,102,930	482,737	49,275	3,090
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,837	107,750	1,102,930	482,737	49,275	3,090
Excess (deficiency) of receipts over (under) disbursements	(8,837)	10,920	(600,000)	-	(9,980)	-
Cash and investments - ending	\$ 50,259	\$ 10,920	\$ -	\$ -	\$ -	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	CHIRP-Click It to Live It 2021	CHIRP-DUITF OWI 2021	County IV-E Reimbursement	KABS FED COVID CARES 2020	CARES Act-Local COVID Testing	American Rescue Plan (ARP)
Cash and investments - beginning	\$ (61)	\$ (61)	\$ -	\$ -	\$ 44,668	\$ 6,475,229
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	61	61	1,584	473,823	-	7,716,699
Total receipts	61	61	1,584	473,823	-	7,716,699
Disbursements:						
Personal services	-	-	-	-	7,562	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	473,823	-	3,914,567
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	473,823	7,562	3,914,567
Excess (deficiency) of receipts over (under) disbursements	61	61	1,584	-	(7,562)	3,802,132
Cash and investments - ending	\$ -	\$ -	\$ 1,584	\$ -	\$ 37,106	\$ 10,277,361

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	IN Cancer Consortium	Court Reform Grant 2022	JDAI 2023	JDAI 2022	DNR 2022 State	DNR 2021 State
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,580	\$ -	\$ 766
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,000	-	43,720	30,001	3,750	-
Total receipts	5,000	-	43,720	30,001	3,750	-
Disbursements:						
Personal services	-	-	-	13,751	4,998	-
Supplies	-	23,265	3,035	5,891	-	-
Other services and charges	-	-	20,625	10,328	2,500	766
Capital outlay	-	-	-	1,632	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	23,265	23,660	31,602	7,498	766
Excess (deficiency) of receipts over (under) disbursements	5,000	(23,265)	20,060	(1,601)	(3,748)	(766)
Cash and investments - ending	\$ 5,000	\$ (23,265)	\$ 20,060	\$ 1,979	\$ (3,748)	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Comm Corr Home Deten 2020	Comm Corr Drug Court 2020	Railroad Grade Crossing	Senior Prosecutor HUB 2022	Senior Prosecutor HUB 2021	Railroad Grade Crossing 2020
Cash and investments - beginning	\$ 132,772	\$ 25,760	\$ -	\$ -	\$ 17,975	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	40,000	10,398	-	20,800
Total receipts	-	-	40,000	10,398	-	20,800
Disbursements:						
Personal services	-	-	-	5,888	258	-
Supplies	-	-	40,000	-	-	-
Other services and charges	132,772	25,760	-	-	8,115	20,800
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	132,772	25,760	40,000	5,888	8,373	20,800
Excess (deficiency) of receipts over (under) disbursements	(132,772)	(25,760)	-	4,510	(8,373)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 4,510	\$ 9,602	\$ -

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Comm Corr Drug Crt 2022	Comm Corr Home Det 2022	JDAI 2021	Comm Corr Drug Crt 2021
Cash and investments - beginning	\$ -	\$ -	\$ 1,767	\$ 15,176
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	72,170	349,383	-	-
Total receipts	<u>72,170</u>	<u>349,383</u>	<u>-</u>	<u>-</u>
Disbursements:				
Personal services	58,101	121,218	-	3,469
Supplies	-	6,476	-	-
Other services and charges	-	79,573	1,767	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>58,101</u>	<u>207,267</u>	<u>1,767</u>	<u>3,469</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,069</u>	<u>142,116</u>	<u>(1,767)</u>	<u>(3,469)</u>
Cash and investments - ending	<u>\$ 14,069</u>	<u>\$ 142,116</u>	<u>\$ -</u>	<u>\$ 11,707</u>

KOSCIUSKO COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Comm Corr Home Det 2021	HELP Grant	Community Crossing Grant	Totals
Cash and investments - beginning	\$ 168,950	\$ -	\$ 785,235	\$ 71,167,606
Receipts:				
Taxes	-	-	-	165,879,255
Licenses and permits	-	-	-	309,384
Intergovernmental receipts	-	-	-	9,939,285
Charges for services	-	-	761,823	11,281,017
Fines and forfeits	-	-	-	1,447,392
Other receipts	-	20,000	705,469	53,886,389
Total receipts	-	20,000	1,467,292	242,742,722
Disbursements:				
Personal services	5,002	20,000	-	24,206,544
Supplies	509	-	-	5,499,269
Other services and charges	6,353	-	2,252,527	182,920,727
Capital outlay	-	-	-	5,075,194
Other disbursements	-	-	-	14,303,019
Total disbursements	11,864	20,000	2,252,527	232,004,753
Excess (deficiency) of receipts over (under) disbursements	(11,864)	-	(785,235)	10,737,969
Cash and investments - ending	\$ 157,086	\$ -	\$ -	\$ 81,905,575

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OTHER INFORMATION

KOSCIUSKO COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 927,959</u>	<u>\$ 8,701,392</u>

KOSCIUSKO COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	Series 2006: Louis Dreyfus TIF	\$ 1,665,000	\$ 475,000
General obligation bonds	Series 2013: TruPointe TIF	<u>1,123,000</u>	<u>115,400</u>
Total		<u>\$ 2,788,000</u>	<u>\$ 590,400</u>

KOSCIUSKO COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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:	
Land	\$ 62,400
Infrastructure	57,718,742
Buildings	43,899,671
Improvements other than buildings	4,900,000
Machinery, equipment, and vehicles	<u>13,474,611</u>
Total capital assets	<u>\$ 120,055,424</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/>.