

**Kosciusko County, Indiana**  
**Cash & Investments Combined Statement - 2023**

	<b>Local Fund Number</b>	<b>Local Fund Name</b>	<b>Beg Cash &amp; Inv Bal Jan. 1, 2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>End Cash &amp; Inv Bal Dec. 31, 2023</b>
Governmental Activities	0001	Clerks Trust Account	\$928,577.49	\$6,578,715.80	\$6,491,255.96	\$1,016,037.33
	0002	Clerks ISETS Account	\$11,110.27	\$635,543.38	\$636,213.41	\$10,440.24
	0008	Kosciusko Co Sheriff Commissary	\$190,241.86	\$984,568.19	\$913,301.63	\$261,508.42
	0010	Treasurer Cash Change	\$500.00	\$0.00	\$0.00	\$500.00
	0011	Treasurer Unsettled Tax	\$5,984,312.54	\$3,051,976.67	\$5,984,312.54	\$3,051,976.67
	0012	Kosciusko Co Sheriff Inmate Trust	\$83,442.38	\$2,254,516.79	\$2,247,769.02	\$90,190.15
	1000	County General	\$16,745,972.77	\$28,594,046.45	\$22,353,978.66	\$22,986,040.56
	1101	Sheriff Accident Report	\$5,011.46	\$9,216.00	\$7,431.52	\$6,795.94
	1112	County Edit Fund	\$9,402,478.50	\$5,178,670.00	\$3,933,312.66	\$10,647,835.84
	1116	City & Town Court Costs	\$48,505.93	\$19,480.95	\$0.00	\$67,986.88
	1119	Clerk Document Storage Fee	\$346,262.40	\$54,958.98	\$4,465.37	\$396,756.01
	1122	Community Correction User Fees	\$1,180,520.98	\$309,226.39	\$346,056.57	\$1,143,690.80
	1123	Community Transition Program	\$3,750.00	\$3,250.00	\$0.00	\$7,000.00
	1127	KCCRVC Comm	\$1,134,577.72	\$897,498.65	\$851,431.33	\$1,180,645.04
	1131	Assessor Ed/Sales Disclosure	\$141,810.52	\$20,760.00	\$32,604.41	\$129,966.11
	1135	Cum Bridge	\$1,355,376.87	\$950,288.21	\$517,411.53	\$1,788,253.55
	1138	County Cum Capital Developmnt	\$4,391,164.39	\$2,764,783.14	\$1,786,855.47	\$5,369,092.06
	1148	Drug Free Communities-KCODE	\$83,904.03	\$85,754.87	\$74,412.08	\$95,246.82
	1150	Electronic Data	\$30,677.49	\$290.00	\$0.00	\$30,967.49
	1152	Local Emergency Planning	\$42,401.75	\$7,492.93	\$3,355.30	\$46,539.38
	1155	County Extradition	\$9,612.00	\$6,744.24	\$2,700.00	\$13,656.24
	1156	Gun Permits	\$133,325.06	\$33,818.00	\$29,665.67	\$137,477.39
	1158	Gen. Drain Improvement	\$374,802.65	\$341,745.33	\$197,269.84	\$519,278.14
	1159	County Health	\$1,384,414.01	\$786,196.24	\$1,069,201.57	\$1,101,408.68
	1160	County ID Security Protection	\$104,073.71	\$13,181.00	\$6,500.00	\$110,754.71
	1168	Health Maintenance Grant	\$261,425.69	\$48,859.00	\$31,810.54	\$278,474.15
	1169	Local Road & Street	\$1,930,953.20	\$1,403,173.44	\$1,469,863.64	\$1,864,263.00
	1170	Community Crossing Grant	\$0.00	\$1,466,166.48	\$1,461,216.87	\$4,949.61
	1173	Highway- MVH Restricted	\$1,002,393.98	\$3,260,786.10	\$4,122,115.73	\$141,064.35
	1175	County Misdemeanant Fund	\$0.00	\$49,001.14	\$49,001.14	\$0.00
	1176	Highway- MVH	\$3,384,498.23	\$3,580,670.00	\$4,271,796.72	\$2,693,371.51
	1181	Plat Book Fund	\$62,480.45	\$38,505.00	\$3,518.54	\$97,466.91
	1186	Rainy Day Fund	\$3,367,922.84	\$0.00	\$0.00	\$3,367,922.84
	1189	Records Record Perpetuation	\$831,594.24	\$222,114.48	\$333,387.59	\$720,321.13
	1191	Riverboat Revenue Sharing	\$0.00	\$451,216.84	\$451,216.84	\$0.00
	1192	Sex & Violent Offender Adm Co	\$39,495.36	\$4,797.00	\$424.29	\$43,868.07
	1193	Clerk Sheriff Pension	\$0.00	\$81,808.25	\$81,808.25	\$0.00
1200	Supplemental PD Services Fund	\$787,893.03	\$154,578.70	\$1,970.00	\$940,501.73	
1201	Surplus Tax	\$172,186.69	\$210,889.74	\$123,760.81	\$259,315.62	
1202	Surveyor Corner Perpetuation	\$287,539.45	\$65,905.00	\$30,867.08	\$322,577.37	
1204	Tax Sale Redemption	\$35.00	\$110,816.92	\$110,851.92	\$0.00	
1205	Tax Sale Surplus	\$1,407,501.71	\$1,519,975.02	\$1,767,637.89	\$1,159,838.84	
1206	Local Health Dept Trust Acct	\$11,986.40	\$34,596.35	\$39,036.64	\$7,546.11	
1213	CASA	\$0.00	\$32,837.00	\$32,837.00	\$0.00	

**Kosciusko County, Indiana**  
**Cash & Investments Combined Statement - 2023**

	<b>Local Fund Number</b>	<b>Local Fund Name</b>	<b>Beg Cash &amp; Inv Bal Jan. 1, 2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>End Cash &amp; Inv Bal Dec. 31, 2023</b>
Governmental Activities	1217	County Elected Officials Train	\$106,176.26	\$13,181.00	\$8,405.00	\$110,952.26
	1222	Statewide 9-1-1	\$450,073.40	\$767,454.87	\$628,674.64	\$588,853.63
	1224	Property Reassessment 2015	\$694,165.00	\$212,686.60	\$251,716.12	\$655,135.48
	1237	Opioid Restricted Fund	\$187,050.69	\$53,761.61	\$0.00	\$240,812.30
	1238	Opioid Unrestricted Fund	\$79,510.56	\$14,226.90	\$0.00	\$93,737.46
	2000	Adult Probation User Fees	\$438,222.63	\$202,499.18	\$143,974.50	\$496,747.31
	2050	Juvenile Probation User Fees	\$45,759.74	\$1,163.00	\$13,217.25	\$33,705.49
	2200	Alternative Dispute Resolution	\$51,371.95	\$7,270.00	\$3,256.25	\$55,385.70
	2501	Drug & Alcohol User Fees	\$14,244.78	\$1,797.40	\$0.00	\$16,042.18
	2502	Jury Fee	\$12,280.32	\$18,479.02	\$0.00	\$30,759.34
	2503	Pre-Trial Diversion Fund	\$296,604.90	\$170,335.26	\$58,037.56	\$408,902.60
	2504	Infraction Deferral	\$46,871.02	\$34,740.50	\$60,156.10	\$21,455.42
	2505	Town & County User Fees	\$680.70	\$13,971.17	\$12,835.00	\$1,816.87
	2506	Problem Solving Court Fee	\$207,699.32	\$51,603.00	\$23,155.91	\$236,146.41
	2545	Offender Transportation Fund	\$3,375.00	\$1,062.50	\$0.00	\$4,437.50
	2600	Drain Reconstruction	\$0.00	\$123,502.35	\$123,502.35	\$0.00
	2700	Drainage Maintenance	\$2,121,996.21	\$1,424,092.99	\$1,007,523.56	\$2,538,565.64
	4009	Sheriff Sale Fund	\$6,706.09	\$15,400.00	\$9,516.24	\$12,589.85
	4014	Health Clinic Administrative	\$91,439.30	\$67,532.06	\$67,168.72	\$91,802.64
	4021	Crime Stoppers	\$21,173.70	\$0.00	\$0.00	\$21,173.70
	4108	Emergency Management Donation	\$12,102.09	\$2,030.00	\$2,792.16	\$11,339.93
	4111	D.A.R.E. Donations	\$779.22	\$0.00	\$0.00	\$779.22
	4112	Sheriff Donation Fund	\$44,332.98	\$18,924.90	\$18,019.22	\$45,238.66
	4115	JCAP Donations	\$14,604.67	\$4,233.79	\$8,609.34	\$10,229.12
	4116	Camp HERO Donations	\$7,477.98	\$10,510.00	\$16,866.40	\$1,121.58
	4117	Help Program Donations	\$1,183.50	\$1,260.00	\$955.09	\$1,488.41
	4118	Kos Co Park & Rec Donation	\$7,600.00	\$0.00	\$0.00	\$7,600.00
	4119	Veterans Service Donation Fund	\$0.00	\$230.00	\$0.00	\$230.00
	4200	Probation Past Restitution	\$11,422.02	\$0.00	\$0.00	\$11,422.02
	4400	Redevelopment Comm Dreyfus TIF	\$243,279.61	\$83,011.27	\$400.00	\$325,890.88
	4425	Redevelopment Com 30 West TIF	\$303,908.81	\$63,657.41	\$400.00	\$367,166.22
	4430	Redevelopment Com Leesburg TIF	\$91,316.29	\$82,311.14	\$400.00	\$173,227.43
	4440	Redevelopment Com Co-Op TIF	\$406,228.28	\$157,374.83	\$400.00	\$563,203.11
	4450	Redevelopment Com VanBuren TIF	\$228,255.31	\$114,807.54	\$400.00	\$342,662.85
	4700	Employee Health Insurance Fund	\$5,110,455.43	\$5,399,292.23	\$5,041,503.84	\$5,468,243.82
	4900	Law Enforcement Data Access	\$19,800.00	\$40,810.00	\$52,875.00	\$7,735.00
	4902	Ineligible Deduction Fund Coun	\$41,929.56	\$0.00	\$12,184.95	\$29,744.61
	4904	Promotional Fund	\$2,484.34	\$1,458.24	\$2,032.46	\$1,910.12
	4912	Flock Donations Group	\$0.00	\$17,500.00	\$5,000.00	\$12,500.00
	4921	Dreyfus TIF Bond Repayment	\$246,010.12	\$575,808.33	\$475,000.00	\$346,818.45

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	<b>Local Fund Number</b>	<b>Local Fund Name</b>	<b>Beg Cash &amp; Inv Bal Jan. 1, 2023</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>End Cash &amp; Inv Bal Dec. 31, 2023</b>
Governmental Activities	4925	Redevelop Comm Trupointe TIF	\$144,314.05	\$127,046.28	\$117,219.41	\$154,140.92
	4928	MVH Wheel Tax / SurTax	\$443,904.46	\$2,442,467.56	\$2,482,747.02	\$403,625.00
	4929	Co Sheriff Cont Education	\$1,067.32	\$2,184.00	\$2,367.66	\$883.66
	4934	Law Enforcement Forfeit Sherif	\$28,026.67	\$9,139.92	\$37,166.59	\$0.00
	4940	Etna Green Sheriff Patrol	\$0.00	\$19,280.00	\$17,320.00	\$1,960.00
	4943	Security Detail	-\$240.00	\$50,255.00	\$47,525.00	\$2,490.00
	4957	Law Enforcement Forfeit Prosec	\$35,413.96	\$1,037.33	\$0.00	\$36,451.29
	5101	Direct Deposit	\$0.00	\$11,609,494.70	\$11,609,494.70	\$0.00
	5201	Colonial Insurance	\$0.00	\$61,693.52	\$61,693.52	\$0.00
	5250	Deferred Compensation	\$0.30	\$66,893.52	\$66,893.82	\$0.00
	5252	Flexible Spending Acct	\$25,122.92	\$60,718.50	\$53,410.91	\$32,430.51
	5253	Aflac	\$0.00	\$3,193.20	\$3,193.20	\$0.00
	5254	Boston Mutual Life Insurance	\$0.00	\$37,412.46	\$37,412.46	\$0.00
	5255	Dental/Vision Insurance	\$0.00	\$133,898.25	\$133,898.25	\$0.00
	5353	Withholding-Federal	\$0.00	\$1,344,087.76	\$1,344,087.76	\$0.00
	5356	Withholding-Co Option Tax	\$0.00	\$182,556.87	\$182,556.87	\$0.00
	5357	Withholding-P.E.R.F.	\$0.00	\$602,947.75	\$602,947.75	\$0.00
	5359	Withholding-Sheriff Pension	\$0.00	\$77,547.18	\$77,547.18	\$0.00
	5361	Withholding-State	\$0.00	\$511,898.34	\$511,898.34	\$0.00
	5364	Garnishment	\$0.00	\$24,558.80	\$24,558.80	\$0.00
	5901	Withholding-Medicare	\$0.00	\$231,247.91	\$231,247.91	\$0.00
	5902	Withholding - OASDI	\$0.00	\$988,784.50	\$988,784.50	\$0.00
	6000	Tax Distribution	\$0.00	\$128,759,871.56	\$128,759,871.56	\$0.00
	6020	Wheel Tax /Sur Tax	\$197,432.51	\$3,443,861.09	\$3,454,318.82	\$186,974.78
	6023	Commercial Vehicle Excise Tax	\$0.00	\$411,734.00	\$411,734.00	\$0.00
	6051	Financial Institution Fran Tax	\$0.00	\$694,143.04	\$694,143.04	\$0.00
	7101	Fines & Forfeitures	\$8,892.10	\$42,018.82	\$44,834.33	\$6,076.59
	7102	Clerk Of Court-Infraction	\$4,259.00	\$75,344.50	\$73,869.50	\$5,734.00
	7104	Special Death Benefit Fee	\$460.00	\$6,865.00	\$6,840.00	\$485.00
	7105	State Disclosure Of Sales	\$1,740.00	\$20,480.00	\$20,560.00	\$1,660.00
	7106	St Coroner Tr & C Education	\$972.00	\$9,775.27	\$9,992.27	\$755.00
	7108	Mortgage Fee Fund	\$567.50	\$6,265.00	\$6,337.50	\$495.00
	7111	Sex & Violent Offender Adm St	\$36.50	\$533.00	\$508.50	\$61.00
	7113	Child Restraint Fines	\$150.00	\$600.00	\$700.00	\$50.00
	7301	Education Plate Fee Dist.	\$18.75	\$900.00	\$918.75	\$0.00
	7330	LIT Certified Shares	\$0.00	\$19,805,745.00	\$19,805,745.00	\$0.00
	7332	LIT Economic Development	\$0.00	\$8,488,176.00	\$8,488,176.00	\$0.00
	8099	93.563 Prosecutor PCA	\$4,661.73	\$995.37	\$371.08	\$5,286.02
	8101	KABS FED 2023	\$0.00	\$154,332.00	\$154,332.00	\$0.00
	8102	KABS FED 2022	\$0.00	\$162,927.00	\$162,927.00	\$0.00
	8103	KABS Capital 2023	\$0.00	\$187,800.00	\$187,800.00	\$0.00
	8137	VOCA 2022-2023	-\$11,752.76	\$44,714.25	\$64,790.49	-\$31,829.00
	8138	VOCA 2023-2024	\$0.00	\$0.00	\$11,679.27	-\$11,679.27

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Governmental Activities	8176	EMPG Competitive 2022	\$0.00	\$20,000.00	\$20,000.00	\$0.00
	8189	HMEP 2023	\$0.00	\$19,900.00	\$19,900.00	\$0.00
	8203	Bridge #161 2024	\$6,816.00	\$42,966.00	\$42,110.00	\$7,672.00
	8208	DNR 2022-2024 Federal	-\$2,704.70	\$10,204.70	\$7,366.50	\$133.50
	8219	CHIRP-Click It to Live It 2022	-\$569.96	\$569.96	\$0.00	\$0.00
	8247	Bridge #227	\$1,368.18	\$55,553.22	\$56,441.40	\$480.00
	8263	P Leahy Bulletproof Vest Partn	-\$23,859.00	\$26,057.00	\$2,198.00	\$0.00
	8274	SAVE 2023	\$0.00	\$9,789.52	\$9,789.52	\$0.00
	8286	Justice Partners AR 2021	\$50,258.34	\$0.00	\$29,763.87	\$20,494.47
	8327	Bridge Inspection 2022 -2025	\$10,920.00	\$13,708.00	\$17,135.00	\$7,493.00
	8330	Local Trax Rail-1300N ROAD	\$0.00	\$104,341.11	\$104,341.11	\$0.00
	8403	Bridge #123	\$0.00	\$114,604.75	\$114,604.75	\$0.00
	8404	Bridge #139	\$0.00	\$24,379.00	\$24,379.00	\$0.00
	8406	Bridge #30	\$0.00	\$52,350.00	\$52,350.00	\$0.00
	8891	County IV-E Reimbursement	\$1,584.29	\$5,016.82	\$0.00	\$6,601.11
	8895	93.563 Title IV-D Incentive	\$560,961.92	\$72,317.53	\$0.00	\$633,279.45
	8897	Prosecutor IV-D Incentive	\$164,917.87	\$67,791.43	\$48,050.69	\$184,658.61
	8899	Clerk IV-D Incentive	\$263,943.03	\$53,932.69	\$31,280.42	\$286,595.30
	8904	KABS FED COVID CARES 2020	\$0.00	\$106,098.00	\$106,098.00	\$0.00
	8905	CARES Act-Local COVID Testing	\$37,105.95	\$0.00	\$7,508.03	\$29,597.92
	8908	COVID-Indiana Local Body Cam	\$0.00	\$31,920.00	\$9,581.00	\$22,339.00
	8950	American Rescue Plan (ARP)	\$10,277,360.88	\$0.00	\$3,204,623.63	\$7,072,737.25
	9001	Senior Prosecutor HUB 2022	\$4,509.43	\$17,935.61	\$3,735.98	\$18,709.06
	9003	Senior Prosecutor HUB 2021	\$9,602.26	\$0.00	\$9,602.26	\$0.00
	9106	IN Cancer Consortium	\$5,000.00	\$0.00	\$0.00	\$5,000.00
	9112	Court Reform Grant 2022	-\$23,265.00	\$46,530.00	\$23,265.00	\$0.00
	9124	JDAI 2023	\$20,059.64	\$26,231.88	\$46,170.70	\$120.82
	9125	Court Interpreter Grant	\$0.00	\$4,000.00	\$4,000.00	\$0.00
	9130	JDAI 2022	\$1,978.17	\$0.00	\$1,978.17	\$0.00
	9134	DNR 2022-2024 State	-\$3,747.59	\$11,199.59	\$5,101.43	\$2,350.57
	9163	JDAI 2023-2024	\$0.00	\$35,812.36	\$9,704.86	\$26,107.50
	9167	KABS STATE Capital 2023	\$0.00	\$23,800.00	\$23,800.00	\$0.00
	9169	KABS State 2022	\$0.00	\$135,443.00	\$135,443.00	\$0.00
	9170	KABS State 2023	\$0.00	\$77,166.00	\$77,166.00	\$0.00
	9172	Railroad Grade Crossing 2023	\$0.00	\$0.00	\$40,000.00	-\$40,000.00
	9181	Comm Corr Drug Court 2022	\$14,069.34	\$0.00	\$0.00	\$14,069.34
	9182	Comm Corr Home Det 2023	\$0.00	\$350,754.94	\$211,197.05	\$139,557.89
	9183	Comm Corr Home Det 2022	\$142,116.24	\$0.00	\$10,850.67	\$131,265.57
	9185	Comm Corr Drug Court 2023	\$0.00	\$75,746.06	\$58,197.36	\$17,548.70
	9186	Comm Corr Drug Court 2021	\$11,707.09	\$0.00	\$11,707.09	\$0.00
9187	Comm Corr Home Det 2021	\$157,084.77	\$0.00	\$157,084.77	\$0.00	
9201	Adult Drug Court PSC Grant	\$0.00	\$10,008.66	\$4,000.00	\$6,008.66	
		<b>Total All Funds</b>	<b>\$81,905,568.99</b>	<b>\$258,638,949.84</b>	<b>\$255,656,549.71</b>	<b>\$84,887,969.12</b>