

Kosciusko County, Indiana
Cash & Investments Combined Statement - 2024

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2024	Receipts	Disbursements	End Cash & Inv Bal Dec. 31, 2024
Governmental Activities	0001	Clerks Trust Account	\$1,016,037.33	\$6,896,407.68	\$6,826,610.46	\$1,085,834.55
	0002	Clerks ISET Supp	\$10,440.24	\$607,321.82	\$607,085.39	\$10,676.67
	0008	Kosciusko Co Sheriff Commissary	\$261,508.42	\$959,156.09	\$933,181.09	\$287,483.42
	0010	Treasurer Cash Change	\$500.00	\$0.00	\$0.00	\$500.00
	0011	Treasurer Unsettled Tax	\$3,051,976.67	\$3,884,769.09	\$3,051,976.67	\$3,884,769.09
	0012	Kosciusko Co Sheriff Inmate Trust	\$90,190.15	\$2,239,428.18	\$2,266,485.12	\$63,133.21
	1000	County General	\$22,986,040.56	\$30,825,736.50	\$25,281,299.45	\$28,530,477.61
	1101	Sheriff Accident Report	\$6,795.94	\$10,621.00	\$5,738.39	\$11,678.55
	1112	County Edit Fund	\$10,647,835.84	\$6,133,905.55	\$5,723,738.67	\$11,058,002.72
	1116	City & Town Court Costs	\$67,986.88	\$21,195.88	\$0.00	\$89,182.76
	1119	Clerk Document Storage Fee	\$396,756.01	\$58,910.17	\$3,970.54	\$451,695.64
	1122	Community Correction User Fees	\$1,143,690.80	\$449,461.88	\$452,584.85	\$1,140,567.83
	1123	Community Transition Program	\$7,000.00	\$3,275.00	\$10,275.00	\$0.00
	1127	KCCRVC Comm	\$1,180,645.04	\$914,037.03	\$999,319.71	\$1,095,362.36
	1131	Assessor Ed/Sales Disclosure	\$129,966.11	\$21,892.00	\$41,186.99	\$110,671.12
	1135	Cume Bridge	\$1,788,253.55	\$967,448.41	\$1,895,360.08	\$860,341.88
	1138	County Cum Capital Developmnt	\$5,369,092.06	\$2,937,720.92	\$2,871,886.15	\$5,434,926.83
	1148	Drug Free Communities-KCODE	\$95,246.82	\$72,233.91	\$82,755.51	\$84,725.22
	1150	Electronic Data	\$30,967.49	\$345.00	\$0.00	\$31,312.49
	1152	Local Emergency Planning	\$46,539.38	\$8,130.22	\$29,601.87	\$25,067.73
	1155	County Extradition	\$13,656.24	\$8,070.00	\$0.00	\$21,726.24
	1156	Gun Permits	\$137,477.39	\$33,818.00	\$32,682.03	\$138,613.36
	1158	Gen. Drain Improvement	\$519,278.14	\$646,598.14	\$462,776.09	\$703,100.19
	1159	County Health	\$1,101,408.68	\$1,215,551.71	\$1,035,312.63	\$1,281,647.76
	1160	County ID Security Protection	\$110,754.71	\$14,048.00	\$15,535.00	\$109,267.71
	1161	Health First Indiana	\$0.00	\$968,274.02	\$530,746.43	\$437,527.59
	1168	Health Maintenance Grant	\$278,474.15	\$0.00	\$29,005.69	\$249,468.46
	1169	Local Road & Street	\$1,864,263.00	\$1,423,244.11	\$2,414,620.53	\$872,886.58
	1170	Community Crossing Grant	\$4,949.61	\$1,557,244.28	\$1,195,187.39	\$367,006.50
	1173	Highway- MVH Restricted	\$141,064.35	\$3,285,675.19	\$3,280,611.81	\$146,127.73
1175	County Misdemeanant Fund	\$0.00	\$49,001.14	\$49,001.14	\$0.00	
1176	Highway- MVH	\$2,693,371.51	\$3,583,502.03	\$3,747,157.62	\$2,529,715.92	
1181	Plat Book Fund	\$97,466.91	\$41,595.00	\$12,384.00	\$126,677.91	
1186	Rainy Day Fund	\$3,367,922.84	\$0.00	\$0.00	\$3,367,922.84	
1189	Records Record Perpetuation	\$720,321.13	\$237,554.90	\$299,577.60	\$658,298.43	
1191	Riverboat Revenue Sharing	\$0.00	\$459,529.23	\$459,529.23	\$0.00	
1192	Sex & Violent Offender Adm Co	\$43,868.07	\$4,509.00	\$1,802.66	\$46,574.41	
1193	Clerk Sheriff Pension	\$0.00	\$78,147.00	\$78,147.00	\$0.00	
1200	Supplemental PD Services Fund	\$940,501.73	\$173,078.73	\$240,417.32	\$873,163.14	
1201	Surplus Tax	\$259,315.62	\$163,385.85	\$160,821.49	\$261,879.98	
1202	Surveyor Corner Perpetuation	\$322,577.37	\$70,230.00	\$44,335.32	\$348,472.05	
1204	Tax Sale Redemption	\$0.00	\$215,232.09	\$215,232.09	\$0.00	
1205	Tax Sale Surplus	\$1,159,838.84	\$2,187,987.10	\$1,202,573.10	\$2,145,252.84	

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Governmental Activities	1206	Local Health Dept Trust Acct	\$7,546.11	\$0.00	\$7,546.11	\$0.00
	1213	CASA	\$0.00	\$27,526.00	\$27,526.00	\$0.00
	1217	County Elected Officials Train	\$110,952.26	\$14,175.35	\$8,273.00	\$116,854.61
	1222	Statewide 9-1-1	\$588,853.63	\$744,042.51	\$437,548.81	\$895,347.33
	1224	Property Reassessment 2015	\$655,135.48	\$320,362.27	\$430,317.99	\$545,179.76
	1237	Opioid Restricted Fund	\$240,812.30	\$317,726.49	\$120,047.00	\$438,491.79
	1238	Opioid Unrestricted Fund	\$93,737.46	\$115,534.41	\$34,952.00	\$174,319.87
	2000	Adult Probation User Fees	\$496,747.31	\$227,643.48	\$138,626.14	\$585,764.65
	2050	Juvenile Probation User Fees	\$33,705.49	\$1,812.00	\$13,439.49	\$22,078.00
	2200	Alternative Dispute Resolution	\$55,385.70	\$6,434.00	\$2,500.00	\$59,319.70
	2501	Drug & Alcohol User Fees	\$16,042.18	\$4.90	\$0.00	\$16,047.08
	2502	Jury Fee	\$30,759.34	\$38,791.39	\$0.00	\$69,550.73
	2503	Pre-Trial Diversion Fund	\$408,902.60	\$158,906.22	\$125,219.70	\$442,589.12
	2504	Infraction Deferral	\$21,455.42	\$44,535.00	\$16,712.94	\$49,277.48
	2505	Town & County User Fees	\$1,816.87	\$15,130.88	\$14,349.88	\$2,597.87
	2506	Problem Solving Court Fee	\$236,146.41	\$46,604.00	\$38,358.97	\$244,391.44
	2545	Offender Transportation Fund	\$4,437.50	\$1,062.50	\$0.00	\$5,500.00
	2600	Drain Reconstruction	\$0.00	\$240,449.37	\$240,449.37	\$0.00
	2700	Drainage Maintenance	\$2,538,565.64	\$1,679,233.19	\$1,474,459.05	\$2,743,339.78
	4009	Sheriff Sale Fund	\$12,589.85	\$14,400.00	\$16,739.95	\$10,249.90
	4014	Health Clinic Administrative	\$91,802.64	\$65,795.34	\$74,204.88	\$83,393.10
	4021	Crime Stoppers	\$21,173.70	\$0.00	\$21,173.70	\$0.00
	4108	Emergency Management Donation	\$11,339.93	\$2,000.00	\$0.00	\$13,339.93
	4111	D.A.R.E. Donations	\$779.22	\$0.00	\$0.00	\$779.22
	4112	Sheriff Donation Fund	\$45,238.66	\$23,193.75	\$24,419.19	\$44,013.22
	4115	JCAP Donations	\$10,229.12	\$2,590.00	\$5,628.88	\$7,190.24
	4116	Camp HERO Donations	\$1,121.58	\$22,800.00	\$19,191.00	\$4,730.58
	4117	Help Program Donations	\$1,488.41	\$0.00	\$1,321.05	\$167.36
	4118	Kos Co Park & Rec Donation	\$7,600.00	\$0.00	\$7,600.00	\$0.00
	4119	Veterans Service Donation Fund	\$230.00	\$0.00	\$0.00	\$230.00
	4120	CRP Donation Fund	\$0.00	\$2,650.00	\$515.73	\$2,134.27
	4200	Probation Past Restitution	\$11,422.02	\$0.00	\$0.00	\$11,422.02
	4400	Redevelopment Comm Dreyfus TIF	\$325,890.88	\$99,661.46	\$452.00	\$425,100.34
	4425	Redevelopment Com 30 West TIF	\$367,166.22	\$76,449.42	\$30,452.00	\$413,163.64
	4430	Redevelopment Com Leesburg TIF	\$173,227.43	\$105,979.32	\$452.00	\$278,754.75
	4440	Redevelopment Com Co-Op TIF	\$563,203.11	\$131,881.18	\$452.00	\$694,632.29
	4450	Redevelopment Com VanBuren TIF	\$342,662.85	\$113,633.22	\$11,541.38	\$444,754.69
	4700	Employee Health Insurance Fund	\$5,468,243.82	\$5,242,827.54	\$6,430,340.13	\$4,280,731.23
	4900	Law Enforcement Data Access	\$7,735.00	\$46,570.00	\$45,075.00	\$9,230.00
	4902	Ineligible Deduction Fund Coun	\$29,744.61	\$0.00	\$11,995.23	\$17,749.38
	4904	Promotional Fund	\$1,910.12	\$2,001.04	\$2,192.32	\$1,718.84

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Governmental Activities	4912	Flock Donations Group	\$12,500.00	\$38,000.00	\$46,127.40	\$4,372.60
	4913	KCHD Donation Fund	\$0.00	\$6,000.00	\$6,000.00	\$0.00
	4915	KCJPD Diversion Prog Donation	\$0.00	\$16,200.00	\$16,200.00	\$0.00
	4921	Dreyfus TIF Bond Repayment	\$346,818.45	\$691,302.48	\$475,000.00	\$563,120.93
	4925	Redevelop Comm Trupointe TIF	\$154,140.92	\$125,283.56	\$114,002.33	\$165,422.15
	4928	MVH Wheel Tax / SurTax	\$403,625.00	\$2,361,163.90	\$2,091,189.84	\$673,599.06
	4929	Co Sheriff Cont Education	\$883.66	\$2,024.17	\$2,716.90	\$190.93
	4934	Law Enforcement Forfeit Sheriff	\$0.00	\$14,732.54	\$170.23	\$14,562.31
	4940	Etna Green Sheriff Patrol	\$1,960.00	\$17,260.00	\$18,420.00	\$800.00
	4943	Security Detail	\$2,490.00	\$71,795.00	\$74,285.00	\$0.00
	4957	Law Enforcement Forfeit Prosec	\$36,451.29	\$7,775.36	\$14,869.93	\$29,356.72
	5101	Direct Deposit	\$0.00	\$13,443,072.96	\$13,443,072.96	\$0.00
	5201	Colonial Insurance	\$0.00	\$61,419.37	\$61,419.38	-\$0.01
	5250	Deferred Compensation	\$0.00	\$78,230.39	\$78,230.39	\$0.00
	5252	Flexible Spending Acct	\$32,430.51	\$71,208.54	\$68,039.94	\$35,599.11
	5253	Aflac	\$0.00	\$1,961.28	\$1,961.28	\$0.00
	5254	Boston Mutual Life Insurance	\$0.00	\$32,886.80	\$32,886.80	\$0.00
	5255	Dental/Vision Insurance	\$0.00	\$152,354.09	\$152,354.09	\$0.00
	5257	YMCA Employee Portion	\$0.00	\$2,982.00	\$2,982.00	\$0.00
	5353	Withholding-Federal	\$0.00	\$1,559,324.50	\$1,559,324.50	\$0.00
	5356	Withholding-Co Option Tax	\$0.00	\$215,540.44	\$215,540.44	\$0.00
	5357	Withholding-P.E.R.F.	\$0.00	\$700,039.51	\$700,039.51	\$0.00
	5359	Withholding-Sheriff Pension	\$0.00	\$95,194.64	\$95,194.64	\$0.00
	5361	Withholding-State	\$0.00	\$577,966.74	\$577,966.74	\$0.00
	5364	Garnishment	\$0.00	\$41,362.20	\$41,362.20	\$0.00
	5901	Withholding-Medicare	\$0.00	\$267,266.62	\$267,266.62	\$0.00
	5902	Withholding - OASDI	\$0.00	\$1,142,797.12	\$1,142,797.12	\$0.00
	6000	Tax Distribution	\$0.00	\$133,984,164.43	\$133,984,164.43	\$0.00
	6020	Wheel Tax /Sur Tax	\$186,974.78	\$3,407,344.78	\$3,360,007.16	\$234,312.40
	6023	Commercial Vehicle Excise Tax	\$0.00	\$405,910.00	\$405,910.00	\$0.00
	6051	Financial Institution Fran Tax	\$0.00	\$573,703.18	\$573,703.18	\$0.00
	7101	Fines & Forfeitures	\$6,076.59	\$51,836.95	\$46,758.92	\$11,154.62
	7102	Clerk Of Court-Infraction	\$5,734.00	\$84,541.50	\$84,891.00	\$5,384.50
	7103	Overweight Vehicle	\$0.00	\$25.00	\$25.00	\$0.00
	7104	Special Death Benefit Fee	\$485.00	\$6,140.00	\$6,240.00	\$385.00
	7105	State Disclosure Of Sales	\$1,660.00	\$21,880.00	\$21,040.00	\$2,500.00
	7106	St Coroner Tr & C Education	\$755.00	\$9,835.00	\$9,575.00	\$1,015.00
	7108	Mortgage Fee Fund	\$495.00	\$6,862.50	\$6,642.50	\$715.00
	7111	Sex & Violent Offender Adm St	\$61.00	\$501.00	\$532.00	\$30.00
	7113	Child Restraint Fines	\$50.00	\$700.00	\$700.00	\$50.00
	7301	Education Plate Fee Dist.	\$0.00	\$843.75	\$843.75	\$0.00
	7330	LIT Certified Shares	\$0.00	\$23,411,480.00	\$23,411,480.00	\$0.00

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Governmental Activities	7332	LIT Economic Development	\$0.00	\$10,033,492.00	\$10,033,492.00	\$0.00
	7505	KC Community Recovery Program	\$0.00	\$12,798.01	\$12,798.01	\$0.00
	8099	93.563 Prosecutor PCA	\$5,286.02	\$2,194.93	\$2,153.86	\$5,327.09
	8101	KABS FED 2023	\$0.00	\$204,902.00	\$204,902.00	\$0.00
	8104	KABS FED 2024	\$0.00	\$400,038.00	\$400,038.00	\$0.00
	8106	KABS Capital 2024	\$0.00	\$187,970.00	\$187,970.00	\$0.00
	8137	VOCA 2022-2023	-\$31,829.00	\$31,829.00	\$0.00	\$0.00
	8138	VOCA 2023-2024	-\$11,679.27	\$66,105.75	\$54,426.48	\$0.00
	8139	VOCA 2024-2025	\$0.00	\$0.00	\$12,868.55	-\$12,868.55
	8168	HMEP 2024	\$0.00	\$11,950.00	\$11,950.00	\$0.00
	8192	Multi Hazard Mitigation Plan	\$0.00	\$0.00	\$16,405.63	-\$16,405.63
	8203	Bridge #161 2024	\$7,672.00	\$112,693.74	\$109,933.52	\$10,432.22
	8208	DNR 2022-2025 Federal	\$133.50	\$7,500.00	\$7,500.00	\$133.50
	8211	HAVA Election Security 2023	\$0.00	\$20,185.00	\$20,185.00	\$0.00
	8247	Bridge #227	\$480.00	\$316,575.04	\$317,055.04	\$0.00
	8261	CHIRP-DUITF 2024	\$0.00	\$0.00	\$890.68	-\$890.68
	8275	CHIRP SAVE 2024	\$0.00	\$4,662.42	\$12,047.02	-\$7,384.60
	8286	Justice Partners AR 2021	\$20,494.47	\$0.00	\$20,494.47	\$0.00
	8327	Bridge Inspection 2022-2025	\$7,493.00	\$80,454.00	\$87,947.00	\$0.00
	8403	Bridge #123	\$0.00	\$98,827.38	\$92,764.18	\$6,063.20
	8404	Bridge #139	\$0.00	\$157,461.63	\$150,166.19	\$7,295.44
	8406	Bridge #30	\$0.00	\$106,161.44	\$106,161.44	\$0.00
	8409	Bridge #9	\$0.00	\$807,002.14	\$805,610.27	\$1,391.87
	8410	CHIRP-Click It to Live It 2024	\$0.00	\$3,699.20	\$7,718.18	-\$4,018.98
	8891	County IV-E Reimbursement	\$6,601.11	\$5,386.90	\$2,037.50	\$9,950.51
	8895	93.563 Title IV-D Incentive	\$633,279.45	\$84,018.93	\$30,004.00	\$687,294.38
	8897	Prosecutor IV-D Incentive	\$184,658.61	\$78,900.27	\$44,361.40	\$219,197.48
	8899	Clerk IV-D Incentive	\$286,595.30	\$61,990.46	\$31,316.67	\$317,269.09
	8905	CARES Act-Local COVID Testing	\$29,597.92	\$0.00	\$16,340.09	\$13,257.83
	8908	COVID-Indiana Local Body Cam	\$22,339.00	\$0.00	\$22,339.00	\$0.00
	8950	American Rescue Plan (ARP)	\$7,072,737.25	\$0.00	\$4,670,254.10	\$2,402,483.15
	9001	Senior Prosecutor HUB 2022	\$18,709.06	\$150,000.00	\$160,373.98	\$8,335.08
	9106	IN Cancer Consortium	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	9112	Court Reform Grant 2022	\$0.00	\$1,078.25	\$1,078.25	\$0.00
	9124	JDAI 2023	\$120.82	\$0.00	\$120.82	\$0.00
	9134	DNR 2022-2025 State	\$2,350.57	\$7,500.00	\$9,672.07	\$178.50
	9156	KABS State 2024	\$0.00	\$136,817.00	\$136,817.00	\$0.00
	9163	JDAI 2023-2024	\$26,107.50	\$21,487.44	\$46,649.09	\$945.85
	9166	Comm Corr Home Det 2024	\$0.00	\$300,755.00	\$230,572.99	\$70,182.01
	9168	Comm Corr Home Det 2025	\$0.00	\$129,691.51	\$0.00	\$129,691.51
	9170	KABS State 2023	\$0.00	\$59,651.00	\$59,651.00	\$0.00
	9171	Comm Corr Drug Court 2025	\$0.00	\$17,548.70	\$0.00	\$17,548.70
	9172	Railroad Grade Crossing 2023	-\$40,000.00	\$40,000.00	\$40,000.00	-\$40,000.00
	9181	Comm Corr Drug Court 2022	\$14,069.34	\$0.00	\$14,069.34	\$0.00

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Governmental Activities	9182	Comm Corr Home Det 2023	\$139,557.89	\$0.00	\$139,557.89	\$0.00
	9183	Comm Corr Home Det 2022	\$131,265.57	\$0.00	\$131,265.57	\$0.00
	9184	JDAI 2024-2025	\$0.00	\$37,328.00	\$9,166.44	\$28,161.56
	9185	Comm Corr Drug Court 2023	\$17,548.70	\$0.00	\$17,548.70	\$0.00
	9188	Comm Corr Drug Court 2024	\$0.00	\$75,746.00	\$55,500.89	\$20,245.11
	9201	Adult Drug Court PSC Grant	\$6,008.66	\$0.00	\$1,984.74	\$4,023.92
	9202	Adult Drug Court PSC Grant 24	\$0.00	\$10,000.00	\$6,861.57	\$3,138.43
		Total All Funds	\$84,887,969.12	\$281,025,991.52	\$278,194,538.80	\$87,719,421.84