

Kosciusko County, Indiana
Cash & Investments Combined Statement - 2025

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursements	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	0001	Clerks Trust Account	\$1,085,834.55	\$8,216,028.64	\$8,201,452.25	\$1,100,410.94
	0002	Clerks ISET Supp	\$10,676.67	\$606,282.35	\$609,242.54	\$7,716.48
	0008	Kosciusko Co Sheriff Commissary	\$287,483.42	\$952,474.47	\$976,269.40	\$263,688.49
	0010	Treasurer Cash Change	\$500.00	\$0.00	\$0.00	\$500.00
	0011	Treasurer Unsettled Tax	\$3,884,769.09	\$4,807,160.70	\$3,884,769.09	\$4,807,160.70
	0012	Kosciusko Co Sheriff Inmate Trust	\$63,133.21	\$2,292,626.19	\$2,283,193.24	\$72,566.16
	1000	County General	\$28,530,477.61	\$30,611,086.42	\$179,616.67	\$58,961,947.36
	1101	Sheriff Accident Report	\$11,678.55	\$12,241.00	\$8,685.41	\$15,234.14
	1112	County Edit Fund	\$11,058,002.72	\$6,046,419.00	\$1,830,982.44	\$15,273,439.28
	1116	City & Town Court Costs	\$89,182.76	\$21,762.33	\$0.00	\$110,945.09
	1119	Clerk Document Storage Fee	\$451,695.64	\$60,557.38	\$9,303.24	\$502,949.78
	1122	Community Correction User Fees	\$1,140,567.83	\$449,234.28	\$419,698.50	\$1,170,103.61
	1123	Community Transition Program	\$0.00	\$9,125.00	\$0.00	\$9,125.00
	1127	KCCRVC Comm	\$1,095,362.36	\$995,940.50	\$993,046.24	\$1,098,256.62
	1131	Assessor Ed/Sales Disclosure	\$110,671.12	\$19,935.00	\$4,476.53	\$126,129.59
	1135	Cml Bridge	\$860,341.88	\$1,004,859.23	\$229,348.94	\$1,635,852.17
	1138	County Cml Capital Developmnt	\$5,434,926.83	\$3,173,444.32	\$3,436,819.63	\$5,171,551.52
	1148	Drug Free Communities-KCODE	\$84,725.22	\$72,416.57	\$85,436.96	\$71,704.83
	1150	Electronic Data	\$31,312.49	\$162.50	\$3,920.00	\$27,554.99
	1152	Local Emergency Planning	\$25,067.73	\$9,115.82	\$16,151.46	\$18,032.09
	1155	County Extradition	\$21,726.24	\$4,224.46	\$3,119.95	\$22,830.75
	1156	Gun Permits	\$138,613.36	\$34,744.25	\$39,263.60	\$134,094.01
	1158	Gen. Drain Improvement	\$703,100.19	\$307,692.51	\$196,376.37	\$814,416.33
	1159	County Health	\$1,281,647.76	\$1,037,031.90	\$1,011,590.39	\$1,307,089.27
	1160	County ID Security Protection	\$109,267.71	\$13,659.00	\$92,735.00	\$30,191.71
	1161	Health First Indiana	\$437,527.59	\$1,871,402.38	\$1,287,294.96	\$1,021,635.01
	1168	Health Maintenance Grant	\$249,468.46	\$0.00	\$9,599.74	\$239,868.72
	1169	Local Road & Street	\$872,886.58	\$1,413,087.80	\$1,849,995.58	\$435,978.80
	1170	Community Crossing Grant	\$367,006.50	\$1,607,462.20	\$1,974,468.70	\$0.00
	1173	Highway- MVH Restricted	\$146,127.73	\$3,386,170.07	\$2,260,201.89	\$1,272,095.91
	1175	County Misdemeanant Fund	\$0.00	\$49,001.14	\$49,001.14	\$0.00
1176	Highway- MVH	\$2,529,715.92	\$3,660,104.11	\$400.00	\$6,189,420.03	
1181	Plat Book Fund	\$126,677.91	\$41,255.00	\$39,402.67	\$128,530.24	
1186	Rainy Day Fund	\$3,367,922.84	\$39,278.70	\$4,547.50	\$3,402,654.04	
1189	Records Record Perpetuation	\$658,298.43	\$231,759.58	\$309,729.76	\$580,328.25	
1191	Riverboat Revenue Sharing	\$0.00	\$459,529.23	\$459,529.23	\$0.00	
1192	Sex & Violent Offender Adm Co	\$46,574.41	\$5,602.50	\$15,080.59	\$37,096.32	
1193	Clerk Sheriff Pension	\$0.00	\$82,032.00	\$81,637.00	\$395.00	
1200	Supplemental PD Services Fund	\$873,163.14	\$214,388.74	\$529,429.21	\$558,122.67	
1201	Surplus Tax	\$261,879.98	\$161,602.90	\$146,435.42	\$277,047.46	
1202	Surveyor Corner Perpetuation	\$348,472.05	\$68,295.00	\$7,675.40	\$409,091.65	
1204	Tax Sale Redemption	\$0.00	\$319,545.33	\$319,545.33	\$0.00	
1205	Tax Sale Surplus	\$2,145,252.84	\$3,203,444.87	\$2,232,122.06	\$3,116,575.65	

Kosciusko County, Indiana
Cash & Investments Combined Statement - 2025

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursements	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	1212	CASA Capacity Building Grant	\$0.00	\$10,210.00	\$10,210.00	\$0.00
	1213	CASA	\$0.00	\$25,581.00	\$25,581.00	\$0.00
	1217	County Elected Officials Train	\$116,854.61	\$14,259.00	\$12,934.39	\$118,179.22
	1222	Statewide 9-1-1	\$895,347.33	\$740,326.91	\$993,544.60	\$642,129.64
	1224	Property Reassessment 2015	\$545,179.76	\$577,680.78	\$483,241.09	\$639,619.45
	1237	Opioid Restricted Fund	\$438,491.79	\$121,080.15	\$78,750.00	\$480,821.94
	1238	Opioid Unrestricted Fund	\$174,319.87	\$46,315.13	\$0.00	\$220,635.00
	2000	Adult Probation User Fees	\$585,764.65	\$280,569.86	\$79,395.34	\$786,939.17
	2050	Juvenile Probation User Fees	\$22,078.00	\$3,945.00	\$12,014.97	\$14,008.03
	2200	Alternative Dispute Resolution	\$59,319.70	\$6,540.00	\$0.00	\$65,859.70
	2501	Drug & Alcohol User Fees	\$16,047.08	\$400.00	\$0.00	\$16,447.08
	2502	Jury Fee	\$69,550.73	\$34,183.49	\$0.00	\$103,734.22
	2503	Pre-Trial Diversion Fund	\$442,589.12	\$175,600.50	\$69,883.01	\$548,306.61
	2504	Infraction Deferral	\$49,277.48	\$31,460.00	\$20,302.23	\$60,435.25
	2505	Town & County User Fees	\$2,597.87	\$14,469.00	\$13,859.00	\$3,207.87
	2506	Problem Solving Court Fee	\$244,391.44	\$44,203.00	\$40,551.17	\$248,043.27
	2507	Re-Entry Court User Fee	\$0.00	\$3,420.00	\$0.00	\$3,420.00
	2545	Offender Transportation Fund	\$5,500.00	\$937.50	\$0.00	\$6,437.50
	2600	Drain Reconstruction	\$0.00	\$29,217.72	\$21,491.45	\$7,726.27
	2700	Drainage Maintenance	\$2,743,339.78	\$1,465,337.75	\$1,252,620.30	\$2,956,057.23
	4009	Sheriff Sale Fund	\$10,249.90	\$21,000.00	\$20,952.87	\$10,297.03
	4014	Health Clinic Administrative	\$83,393.10	\$60,353.94	\$74,961.61	\$68,785.43
	4108	Emergency Management Donation	\$13,339.93	\$3,000.00	\$1,449.59	\$14,890.34
	4111	D.A.R.E. Donations	\$779.22	\$0.00	\$470.50	\$308.72
	4112	Sheriff Donation Fund	\$44,013.22	\$10,514.00	\$9,631.96	\$44,895.26
	4115	JCAP Donations	\$7,190.24	\$1,473.57	\$5,528.09	\$3,135.72
	4116	Camp HERO Donations	\$4,730.58	\$29,750.00	\$30,302.10	\$4,178.48
	4117	Help Program Donations	\$167.36	\$0.00	\$0.00	\$167.36
	4118	Kos Co Park & Rec Donation	\$0.00	\$32,500.00	\$12,400.00	\$20,100.00
	4119	Veterans Service Donation Fund	\$230.00	\$0.00	\$0.00	\$230.00
	4120	CRP Donation Fund	\$2,134.27	\$350.00	\$655.02	\$1,829.25
	4200	Probation Past Restitution	\$11,422.02	\$0.00	\$0.00	\$11,422.02
	4400	Redevelopment Comm Dreyfus TIF	\$425,100.34	\$106,980.02	\$351.50	\$531,728.86
	4425	Redevelopment Com 30 West TIF	\$413,163.64	\$113,187.43	\$212,381.77	\$313,969.30
	4430	Redevelopment Com Leesburg TIF	\$278,754.75	\$167,688.58	\$271.50	\$446,171.83
	4440	Redevelopment Com Co-Op TIF	\$694,632.29	\$139,272.71	\$481,087.35	\$352,817.65
	4450	Redevelopment Com VanBuren TIF	\$444,754.69	\$120,663.78	\$242,700.86	\$322,717.61
	4700	Employee Health Insurance Fund	\$4,280,731.23	\$6,164,854.10	\$6,466,913.87	\$3,978,671.46
	4900	Law Enforcement Data Access	\$9,230.00	\$45,541.75	\$45,075.00	\$9,696.75
	4902	Ineligible Deduction Fund Coun	\$17,749.38	\$15,391.69	\$26,746.76	\$6,394.31

Kosciusko County, Indiana
Cash & Investments Combined Statement - 2025

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursements	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	4904	Promotional Fund	\$1,718.84	\$2,536.44	\$1,344.38	\$2,910.90
	4912	Flock Donations Group	\$4,372.60	\$40,766.00	\$41,032.00	\$4,106.60
	4914	Re-Entry Court Donations	\$0.00	\$2,100.00	\$665.22	\$1,434.78
	4916	Reentry Court Opioid Restrict	\$0.00	\$30,000.00	\$20,323.87	\$9,676.13
	4917	OCRA-CCS Fund	\$0.00	\$43,524.03	\$33,957.99	\$9,566.04
	4921	Dreyfus TIF Bond Repayment	\$563,120.93	\$742,067.80	\$475,000.00	\$830,188.73
	4925	Redevelop Comm Trupointe TIF	\$165,422.15	\$127,173.56	\$111,037.26	\$181,558.45
	4928	MVH Wheel Tax / SurTax	\$673,599.06	\$2,409,174.73	\$2,310,974.41	\$771,799.38
	4929	Co Sheriff Cont Education	\$190.93	\$1,645.83	\$475.00	\$1,361.76
	4934	Law Enforcement Forfeit Sherif	\$14,562.31	\$3,627.76	\$0.00	\$18,190.07
	4940	Etna Green Sheriff Patrol	\$800.00	\$13,680.00	\$13,820.00	\$660.00
	4943	Security Detail	\$0.00	\$9,160.00	\$9,160.00	\$0.00
	4957	Law Enforcement Forfeit Prosec	\$29,356.72	\$1,004.64	\$861.66	\$29,499.70
	5101	Direct Deposit	\$0.00	\$3,110,407.13	\$3,110,407.13	\$0.00
	5201	Colonial Insurance	-\$0.01	\$60,894.55	\$60,894.54	\$0.00
	5250	Deferred Compensation	\$0.00	\$88,049.86	\$87,999.86	\$50.00
	5252	Flexible Spending Acct	\$35,599.11	\$61,441.40	\$64,549.37	\$32,491.14
	5254	Boston Mutual Life Insurance	\$0.00	\$30,081.90	\$30,081.90	\$0.00
	5255	Dental/Vision Insurance	\$0.00	\$175,275.52	\$175,275.52	\$0.00
	5257	YMCA Employee Portion	\$0.00	\$15,378.50	\$15,791.50	-\$413.00
	5353	Withholding-Federal	\$0.00	\$1,622,116.88	\$1,622,116.88	\$0.00
	5356	Withholding-Co Option Tax	\$0.00	\$221,004.46	\$221,004.46	\$0.00
	5357	Withholding-P.E.R.F.	\$0.00	\$717,313.40	\$717,313.40	\$0.00
	5359	Withholding-Sheriff Pension	\$0.00	\$95,452.10	\$95,452.10	\$0.00
	5361	Withholding-State	\$0.00	\$576,705.80	\$576,705.80	\$0.00
	5364	Garnishment	\$0.00	\$60,292.81	\$60,292.81	\$0.00
	5901	Withholding-Medicare	\$0.00	\$272,381.81	\$272,381.81	\$0.00
	5902	Withholding - OASDI	\$0.00	\$1,164,675.75	\$1,164,675.75	\$0.00
	6000	Tax Distribution	\$0.00	\$144,340,377.10	\$144,340,377.10	\$0.00
	6020	Wheel Tax /Sur Tax	\$234,312.40	\$3,421,020.71	\$3,428,411.14	\$226,921.97
	6023	Commercial Vehicle Excise Tax	\$0.00	\$398,497.00	\$398,497.00	\$0.00
	6051	Financial Institution Fran Tax	\$0.00	\$441,978.24	\$441,978.24	\$0.00
	7101	Fines & Forfeitures	\$11,154.62	\$42,387.70	\$49,212.69	\$4,329.63
	7102	Clerk Of Court-Infraction	\$5,384.50	\$85,610.00	\$83,737.00	\$7,257.50
	7104	Special Death Benefit Fee	\$385.00	\$5,965.00	\$5,920.00	\$430.00
	7105	State Disclosure Of Sales	\$2,500.00	\$19,935.00	\$20,170.00	\$2,265.00
	7106	St Coroner Tr & C Education	\$1,015.00	\$9,432.50	\$9,052.50	\$1,395.00
	7108	Mortgage Fee Fund	\$715.00	\$7,095.00	\$6,962.50	\$847.50
	7110	Homestd Property Database DLGF	\$0.00	\$14.00	\$14.00	\$0.00
	7111	Sex & Violent Offender Adm St	\$30.00	\$622.50	\$612.50	\$40.00
	7113	Child Restraint Fines	\$50.00	\$450.00	\$475.00	\$25.00
	7301	Education Plate Fee Dist.	\$0.00	\$843.75	\$806.25	\$37.50

Kosciusko County, Indiana
Cash & Investments Combined Statement - 2025

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursements	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	7330	LIT Certified Shares	\$0.00	\$22,062,264.00	\$22,062,269.98	-\$5.98
	7332	LIT Economic Development	\$0.00	\$9,455,256.00	\$9,455,262.29	-\$6.29
	7505	KC Community Recovery Program	\$0.00	\$67,732.32	\$67,732.32	\$0.00
	8099	93.563 Prosecutor PCA	\$5,327.09	\$562.57	\$308.38	\$5,581.28
	8102	KABS FEDERAL 2025	\$0.00	\$347,226.00	\$347,226.00	\$0.00
	8104	KABS FED 2024	\$0.00	\$63,044.00	\$63,044.00	\$0.00
	8137	VOCA 2025-2026	\$0.00	\$0.00	\$11,404.44	-\$11,404.44
	8139	VOCA 2024-2025	-\$12,868.55	\$62,952.81	\$50,084.26	\$0.00
	8175	HMEP 2025	\$0.00	\$13,950.00	\$13,950.00	\$0.00
	8186	SHSP-CH Security Cameras	\$0.00	\$138,596.00	\$149,481.00	-\$10,885.00
	8192	Multi Hazard Mitigation Plan	-\$16,405.63	\$20,304.00	\$3,898.37	\$0.00
	8203	Bridge #161 2024	\$10,432.22	\$17,131.32	\$27,563.54	\$0.00
	8207	DNR Federal 2025-2026	\$0.00	\$5,500.00	\$5,499.99	\$0.01
	8208	DNR 2022-2025 Federal	\$133.50	\$0.00	\$133.49	\$0.01
	8219	CHIRP-Click It to Live It 2025	\$0.00	\$0.00	\$2,221.60	-\$2,221.60
	8225	HSIP 2025	\$0.00	\$77,967.00	\$144,002.00	-\$66,035.00
	8247	Bridge #227	\$0.00	\$186,540.14	\$186,540.14	\$0.00
	8261	CHIRP-DUITF 2024	-\$890.68	\$890.68	\$0.00	\$0.00
	8274	CHIRP-SAVE 2025	\$0.00	\$0.00	\$5,714.47	-\$5,714.47
	8275	CHIRP SAVE 2024	-\$7,384.60	\$7,780.28	\$395.68	\$0.00
	8327	Bridge Inspection 2022-2025	\$0.00	\$26,494.00	\$26,494.00	\$0.00
	8403	Bridge #123	\$6,063.20	\$76,082.80	\$78,634.00	\$3,512.00
	8404	Bridge #139	\$7,295.44	\$102,572.96	\$103,036.70	\$6,831.70
	8406	Bridge #30	\$0.00	\$186,266.87	\$173,421.82	\$12,845.05
	8409	Bridge #9	\$1,391.87	\$117,399.77	\$118,791.64	\$0.00
	8410	CHIRP-Click It to Live It 2024	-\$4,018.98	\$4,018.98	\$0.00	\$0.00
	8891	County IV-E Reimbursement	\$9,950.51	\$5,083.79	\$0.00	\$15,034.30
	8895	93.563 Title IV-D Incentive	\$687,294.38	\$92,171.74	\$32,624.41	\$746,841.71
	8897	Prosecutor IV-D Incentive	\$219,197.48	\$97,553.63	\$54,738.20	\$262,012.91
	8899	Clerk IV-D Incentive	\$317,269.09	\$73,122.34	\$37,650.84	\$352,740.59
	8905	CARES Act-Local COVID Testing	\$13,257.83	\$0.00	\$6,210.96	\$7,046.87
	8950	American Rescue Plan (ARP)	\$2,402,483.15	\$0.00	\$2,356,899.86	\$45,583.29
	9001	Senior Prosecutor HUB 2022	\$8,335.08	\$26,000.00	\$32,097.61	\$2,237.47
	9128	Kos Sup 1 Reentry Court Gt 2	\$0.00	\$95,973.00	\$0.00	\$95,973.00
	9129	Kos Sup 1 Reentry Court Grant	\$0.00	\$110,473.00	\$59,930.27	\$50,542.73
	9130	JDAI 2025-2026	\$0.00	\$35,893.61	\$16,824.69	\$19,068.92
	9134	DNR 2022-2025 State	\$178.50	\$0.00	\$178.50	\$0.00
	9136	DNR State 2025-2026	\$0.00	\$7,500.00	\$7,500.00	\$0.00
	9163	JDAI 2023-2024	\$945.85	\$0.00	\$945.85	\$0.00
	9166	Comm Corr Home Det 2024	\$70,182.01	\$0.00	\$70,182.01	\$0.00
9168	Comm Corr Home Det 2025	\$129,691.51	\$165,765.45	\$214,569.36	\$80,887.60	
9169	KABS State Operating 2025	\$0.00	\$136,817.00	\$136,817.00	\$0.00	
9171	Comm Corr Drug Court 2025	\$17,548.70	\$58,197.29	\$56,263.20	\$19,482.79	

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursements	End Cash & Inv Bal Dec. 31, 2025
Governmental Activities	9172	Railroad Grade Crossing 2023	-\$40,000.00	\$40,000.00	\$26,000.00	-\$26,000.00
	9184	JDAI 2024-2025	\$28,161.56	\$22,396.80	\$37,901.30	\$12,657.06
	9186	Comm Corr Drug Court 2026	\$0.00	\$20,245.11	\$0.00	\$20,245.11
	9187	Comm Corr Home Det 2026	\$0.00	\$60,331.41	\$0.00	\$60,331.41
	9188	Comm Corr Drug Court 2024	\$20,245.11	\$0.00	\$20,245.11	\$0.00
	9201	Adult Drug Court PSC Grant	\$4,023.92	\$0.00	\$0.00	\$4,023.92
	9202	Adult Drug Court PSC Grant 24	\$3,138.43	\$0.00	\$3,138.43	\$0.00
	9203	Adult Drug Court PSC Grant 25	\$0.00	\$5,000.00	\$4,475.00	\$525.00
		Total All Funds	\$87,719,421.84	\$282,795,661.56	\$243,189,976.18	\$127,325,107.22