

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**  
08/29/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Marcie Shepherd	01-01-22 to 12-31-23
County Treasurer	LuAnn Layman	01-01-22 to 12-31-23
Clerk of the Circuit Court	Lori Draper Cheryl Evenson	01-01-22 to 08-04-23 08-05-23 to 12-31-23
County Sheriff	Ryan Baker	01-01-22 to 12-31-23
County Recorder	Eric Rish	01-01-22 to 12-31-23
President of the Board of County Commissioners	Barry J. Eppley Brian K. Haupt	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Kyle Bowman	01-01-22 to 12-31-23



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

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

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

We have audited the accompanying financial statement of Wabash 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 August 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

August 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.

WABASH 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
Treasurer Cashbook	\$ 1,004,724	\$ 1,072,843	\$ 1,004,724	\$ 1,072,843
Sheriff's Inmate Trust	21,628	296,016	292,313	25,331
Sheriff Commissary	198,519	273,887	178,741	293,665
Clerk Cashbook	516,396	3,341,038	2,789,931	1,067,503
County General	7,687,632	11,298,698	11,661,781	7,324,549
Accident Report Fees	27,808	3,401	-	31,209
EDIT - County Share	2,677,343	871,468	525,222	3,023,589
City/Town Court Costs	8,957	7,390	-	16,347
Clerk Records Perpetuation	118,429	19,807	29,989	108,247
Community Corrections	34,213	327,023	314,490	46,746
Community Transition Program	120,084	11,375	1,100	130,359
County Sales Disclosure Fees	24,116	9,390	-	33,506
Covered Bridges	7,907	3,700	3,203	8,404
Cumulative Bridge	2,621,087	340,534	1,268,571	1,693,050
Cumulative Capital Development	1,752,414	472,458	118,276	2,106,596
Drug Free Community	94,512	32,923	-	127,435
Emergency Right/Know	29,434	5,925	3,350	32,009
Enhanced Access	29,620	20,673	8,500	41,793
Co Extradition & Sheriff Ass't	2,201	-	-	2,201
Firearm Permit Fees	23,924	11,360	11,783	23,501
General Drain Improvement	112,599	63,871	65,456	111,014
County Health	466,346	571,864	410,800	627,410
Security Protection	25,719	5,149	-	30,868
Local Health Maintenance	161,447	33,139	33,139	161,447
Local Road & Street	1,721,560	536,547	583,919	1,674,188
LIT Public Safety County Share	1,769,363	934,925	474,224	2,230,064
County Misdemeanant	41,086	24,368	5,391	60,063
Motor Vehicle Highway	2,465,550	1,862,096	1,547,974	2,779,672
Auditor Plat Book	61,124	18,050	13,832	65,342
Rainy Day	288,088	1,707	12,511	277,284
Recorders Record Perpetuation	139,375	72,182	60,077	151,480
Riverboat Distribution County	161,517	76,977	24,000	214,494
County Sheriff Pension	119	21,403	21,403	119
Solid Waste Administrative Fee	78,323	8,453	2,022	84,754
Supplemental Public Defender	93,555	42,412	56,466	79,501
Surplus Tax	18,397	54,608	56,299	16,706
Surveyor Corner Perpetuation	149,174	25,745	220	174,699
Tax Sale Redemption	7,815	36,426	36,144	8,097
Tax Sale Surplus	366,901	106,836	291,021	182,716
Local Health Trust	95,876	19,495	11,088	104,283
Unsafe Premises	96,873	23,880	27,493	93,260
CASA	749	163,313	112,123	51,939
Auditor Ineligible Deductions	40,284	8,472	-	48,756
County Elected Officials Train	15,123	5,149	3,561	16,711
Statewide 9-1-1	1,004,295	583,578	701,508	886,365
Adult Probation Administrative	17,200	27,404	-	44,604
Juvenile Probation Administrat	10,748	1,456	-	12,204
Adult Probation User Fees	498,603	100,270	196,746	402,127
Juvenile Probation User Fees	35,382	1,689	504	36,567
Alternative Dispute Resolution	10,870	2,820	13	13,677
Drain Construct/Reconstruction	34,605	613,105	465,073	182,637
Drain Maintenance	958,009	321,310	295,229	984,090
Circuit Court Administrative	5,001	-	-	5,001
K-2 Ordinance Violation	1,442	-	-	1,442
Self-Funded Insurance	666,642	1,041,432	1,370,368	337,706
Payroll Clearing	-	5,300,449	5,300,449	-
Payroll Donations- United Way	-	1,014	1,014	-
Payroll Child Support Payment	-	35,625	35,625	-
Payroll Deferred Compensation	-	55,817	55,817	-
Payroll Federal Withholding	-	517,703	517,703	-
Payroll Medicare (FICA)	-	531,743	531,743	-
Payroll C A G I T	-	190,341	190,341	-
Payroll State Gross Income Tax	-	223,682	223,682	-
Payroll Wage Garnishment	-	802	802	-
Settlement Fund	-	24,193,297	24,193,297	-
LIT Operating Levy	-	3,052,461	3,052,461	-
CVET-Commercial Vehicle Excise	-	222,347	222,347	-
Weed Lien Collections	-	1,209	1,209	-
Sewage Lien Collections	-	49,495	49,495	-
Financial Institution Tax	-	277,818	277,818	-
Fines & Forfeitures	411,517	4,058	414,002	1,573
Infraction Judgement Fees	3,711	30,538	32,409	1,840
Overweight Vehicles	-	462	355	107
Special Death Benefit Fees	245	2,800	2,770	275
State Sales Disclosure Fees	970	9,390	9,550	810
Coroner Continuing Education	506	4,596	4,711	391
Interstate Offender Commerce	63	1,313	1,250	126

WABASH 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
Mortgage Recording Fee	315	3,170	3,270	215
DLGF Homestead Prop Data	13	331	344	-
State Sex Offender Adm	30	330	335	25
Child Restraint Violations	-	50	-	50
Education Plate Fee	-	225	225	-
Riverboat Revenue Sharing	-	174,418	174,418	-
Innkeeper's Tax County Tourism	20,150	250,198	249,667	20,681
LIT Certified Shares	-	10,021,473	10,021,473	-
LIT Public Safety	-	1,907,789	1,907,789	-
LIT Economic Development	-	1,907,788	1,907,788	-
93.563 Prosecutor PCA	3,481	577	1,245	2,813
93.563 County IV-D Incentive	99,177	14,973	7,800	106,350
93.563 Prosec. IV-D Incentive	228,096	22,529	11,160	239,465
93.563 Clerk IV Incent-Prior	10,629	-	-	10,629
93.563 Clerk IV-D Incentive	39,570	14,973	13,276	41,267
MVH Restricted	893,172	1,837,563	1,712,937	1,017,798
Reassessment	275,664	248,952	152,052	372,564
LOIT Special Distribution	263,053	11,963	207,663	67,353
LIT Jail	780,094	1,476,908	-	2,257,002
PSAP Public Safety Access Poin	1,688,416	1,463,933	1,039,795	2,112,554
Opioid Restricted	-	198,807	-	198,807
Opioid Unrestricted	-	84,633	-	84,633
Pre-Trial Diversion	99,127	45,373	54,652	89,848
Jury Pay	14,600	3,401	10,555	7,446
Alcohol & Drug Program	354,703	65,728	67,956	352,475
Drug Court	45,319	11,627	3,288	53,658
Superior Ct Admin of Justice	1,460	-	-	1,460
Pros Forfeiture & Law Enforce	2,765	998	550	3,213
CASA Donations	2,925	5,899	209	8,615
County Law Enf Cont Educ	5,526	1,706	-	7,232
County Sex Offender	28,531	2,970	554	30,947
Law Enforcement Cont Ed	44,715	5,879	6,583	44,011
False Alarm Fees	25	-	-	25
TIF District - POET Chester	-	412,024	412,024	-
TIF District - Liberty/LaFont	2,256	911	2,000	1,167
TIF District - Cinergy 7 Noble	4,396	4,328	610	8,114
TIF Dist - Cinergy 8 Wab-Noble	-	864,258	864,258	-
TIF District -Cinergy 9 Wabash	-	114,271	114,271	-
TIF District -Cinergy 1Chester	3,607	3,237	493	6,351
TIF Dist - Cinergy 2 N. Man	-	85,735	85,735	-
TIF District -Cinergy Pleasant	379	310	-	689
TIF Dist-Cinergy Expans Mainst	-	199,494	199,494	-
TIF Dist -Original Business Pk	-	293,599	293,599	-
TIF District - Ford Meter Box	-	106,384	106,384	-
TIF District - FMB 9 Wabash	-	120,098	120,098	-
TIF District - Miami-Market St	-	35,028	35,028	-
TIF Dist- Cin Met Exp N Man PP	-	20,861	20,861	-
TIF Dist- Met Fiber 6 LaFon PP	3,369	164	513	3,020
TIF Dist- Met Fiber 5 Lib PP	1,036	185	-	1,221
TIF Dist- Met Fiber Lag Twp PP	317	76	-	393
Jail/Sheriff Project-Bond	-	36,498	-	36,498
Arc Light Business Park	-	794,750	15	794,735
County Special Distribution	160,854	-	-	160,854
RE-Entry Court Project Income	14,604	3,073	263	17,414
Probation Project Income Fund	6,228	4,006	10,234	-
LEPC Special Projects	191	-	-	191
Soil & Water Payroll Reimburs.	231	1,076	1,049	258
Commissary Payroll	-	27,000	17,183	9,817
EMA Volunteer Support	12,888	3,150	1,300	14,738
Commissioners Certificate Sale	31,417	1,400	1,050	31,767
Community Corr. Project Income	111,317	20,610	131,927	-
BAN For Jail	188,850	990,000	1,178,850	-
Payroll AFLAC Life	109	49	49	109
Payroll Cancer ICU 125	1,182	463	463	1,182
Payroll Cancer Ins 125	223	4,696	4,696	223
Payroll Dental Ins 125	721	7,827	7,855	693
Payroll Life Insurance	967	15,370	15,362	975
Payroll Short Term Disability	290	2,033	2,033	290
Payroll Vision Comp Ins 125	(912)	13,348	12,498	(62)
Payroll Critical Illness	1,616	2,844	2,880	1,580
Payroll Accidental Ins 125	(44)	1,224	1,224	(44)
Payroll Dependent Life	577	2,783	2,496	864
Payroll Voluntary Life	(973)	22,674	20,183	1,518
Payroll Voluntary PERF	-	4,285	4,285	-
Payroll ROTH 457	-	43,256	43,256	-
Payroll Health Ins 125	64,743	445,151	449,518	60,376
SWETA - St Welfare Excise Tax	-	1,355,042	1,355,042	-

WABASH 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
Solid Waste Fee Collections	-	273,306	273,306	-
LIT Property Tax Relief	431,435	3,082,346	3,303,769	210,012
93.788 IN State Opioid Resp	-	15,000	9,859	5,141
93.788 FY21-IN State Opioid	13	-	13	-
93.788 FY22-IN State Opioid	48,776	-	48,776	-
16.575 Victims of Crime Act	-	-	10,946	(10,946)
11.307 Heartland Career Center	7,309	-	7,309	-
20.509 WabashTransit Oper. Gt	-	396,905	396,905	-
20.526 Bus & Bus Facilities	-	26,276	26,276	-
20.60 Traffic Safety Grants 22	(1,936)	14,008	12,072	-
20.205 HWY Bridge Inspection	-	89,893	124,518	(34,625)
20.205 HWY Bridge 652 Project	(33,089)	98,802	65,713	-
20.205 HWY Bridge 143 Project	-	26,168	49,862	(23,694)
93.292 SPHI Grant	16,653	-	3,756	12,897
93.268/93.323 COVID HEALTH	58	-	-	58
97.042 EMA Salary Reimb.	-	32,992	32,992	-
21.027 American Rescue Plan	3,010,305	3,010,305	574,410	5,446,200
21.032 Local Assistance/Tribal	-	50,000	-	50,000
21.027 IN Local Body Camera	-	12,582	12,582	-
97.067 EMA 2020 Operational Co	-	39,474	39,474	-
CC/Court RRP Grant	31,067	-	31,067	-
CC/Probation Grant	12,788	-	12,788	-
JDAI Grant - Coordination	-	9,375	5,745	3,630
JDAI Grant -Programming	-	23,091	6,123	16,968
CC Jail Treatment	32,819	-	32,819	-
Drug Court CRRP 2020	13,935	-	13,935	-
Family Court Project Grant	9,140	-	-	9,140
Family Dependency Drg Ct Grant	100	-	100	-
Family Recovery Court Grant	108	-	108	-
2020/21 Court Interpreter Grt	-	34,452	34,452	-
EMA-Duke Energy Grant	-	5,000	5,000	-
CC/Court RRP Grant Even	26,204	-	26,204	-
Probation (CC) Grant	10,846	-	10,846	-
2021-1 Community Cross GT	40,578	-	40,578	-
2021-2 Community Cross GT	-	329,961	205,584	124,377
2022-1 Community Cross GT	-	439,004	432,541	6,463
2020 Problem-Solv Drug Ct Gt	1,559	-	-	1,559
2020Problem-Solv ReEntry Ct Gt	2,183	-	-	2,183
2020 Family Recovery Court Gt	14,024	-	728	13,296
20/21-JDAI -Coordination Grant	7,491	-	7,491	-
20/21-JDAI -Programming Grant	15,424	-	15,424	-
21/22 Family Recovery Court Gt	13,103	-	2,098	11,005
21/22 ReEntry Court Grant	10,000	-	6,654	3,346
21/22 Drug Court Grant	10,000	-	9,088	912
21/22 Pretrial Services Grant	1,805	-	1,805	-
21/22-JDAI -ImplementationGT	5,290	3,750	5,093	3,947
21/22-JDAI -Programming GT	23,677	16,875	35,122	5,430
2022 Community Corrections Grt	-	218,334	215,123	3,211
2022 CC- Work Release Grant	-	52,502	46,673	5,829
2022 CC- Jail Treatment Grant	-	26,200	10,606	15,594
2022 CC- Re-entry Court Grant	-	87,104	62,993	24,111
2022 CC- Drug Court Grant	-	16,750	6,946	9,804
2022 CC- Probation Grant	-	86,263	57,567	28,696
2022 CC-Pretrial ServicesGrant	-	68,202	53,827	14,375
2022 Family Recovery Court GT	-	92,314	87,057	5,257
2022 Pretrial Service Court GT	-	15,000	11,804	3,196
Drug Court IOCS	-	8,000	267	7,733
Problem-Solv ReEntry Court	-	8,000	-	8,000
Problem Solv-Family Recovery	-	6,400	631	5,769
Community Corrections Grant	-	2,392	-	2,392
CC -Jail Treatment Grant	-	14,950	-	14,950
CC- Re-entry Court Grant	-	30,766	-	30,766
CC- Drug Court Grant	-	11,176	-	11,176
CC-Pretrial Services Grant	-	12,788	-	12,788
Family Recovery Court Gt	-	19,630	-	19,630
Totals	<u>\$ 38,311,380</u>	<u>\$ 95,192,071</u>	<u>\$ 89,771,516</u>	<u>\$ 43,731,935</u>

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

WABASH 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.

WABASH 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).

*Penalties.* Amounts received from late payment fees.

*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.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

**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.

WABASH 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.

WABASH 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.

WABASH 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. For grant funds, this is a result of reimbursable grants that have not been reimbursed as of December 31, 2022. Other funds were payroll withholding type funds disbursements that exceeded receipts for the year.

**Note 8. Holding Corporation**

The County has entered into a capital lease with the Wabash County Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing a new sheriff's office and county jail facility for lease to the County. The lessor has been determined to be a related-party of the County. Per the lease agreement between the County and the lessor, the County will begin lease payments during the year 2024.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Treasurer Cashbook	Sheriff's Inmate Trust	Sheriff Commissary	Clerk Cashbook	County General
Cash and investments - beginning	\$ 1,004,724	\$ 21,628	\$ 198,519	\$ 516,396	\$ 7,687,632
Receipts:					
Taxes	-	-	-	-	9,090,168
Licenses and permits	-	-	-	-	561
Intergovernmental receipts	-	-	-	-	745,005
Charges for services	-	-	-	-	867,192
Fines and forfeits	-	-	-	-	102,591
Other receipts	1,072,843	296,016	273,887	3,341,038	493,181
Total receipts	1,072,843	296,016	273,887	3,341,038	11,298,698
Disbursements:					
Personal services	-	-	-	-	6,762,533
Supplies	-	-	-	-	511,984
Other services and charges	-	-	-	-	4,015,060
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	357,168
Other disbursements	1,004,724	292,313	178,741	2,789,931	15,036
Total disbursements	1,004,724	292,313	178,741	2,789,931	11,661,781
Excess (deficiency) of receipts over disbursements	68,119	3,703	95,146	551,107	(363,083)
Cash and investments - ending	\$ 1,072,843	\$ 25,331	\$ 293,665	\$ 1,067,503	\$ 7,324,549

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

	Accident Report Fees	EDIT - County Share	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 27,808	\$ 2,677,343	\$ 8,957	\$ 118,429	\$ 34,213
Receipts:					
Taxes	-	862,988	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,401	-	-	-	202,251
Fines and forfeits	-	-	-	19,795	-
Other receipts	-	8,480	7,390	12	124,772
Total receipts	3,401	871,468	7,390	19,807	327,023
Disbursements:					
Personal services	-	-	-	9,989	171,682
Supplies	-	-	-	-	9,678
Other services and charges	-	512,270	-	-	98,703
Debt service - principal and interest	-	6,498	-	-	-
Capital outlay	-	6,454	-	20,000	124
Other disbursements	-	-	-	-	34,303
Total disbursements	-	525,222	-	29,989	314,490
Excess (deficiency) of receipts over disbursements	3,401	346,246	7,390	(10,182)	12,533
Cash and investments - ending	\$ 31,209	\$ 3,023,589	\$ 16,347	\$ 108,247	\$ 46,746

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

	Community Transition Program	County Sales Disclosure Fees	Covered Bridges	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 120,084	\$ 24,116	\$ 7,907	\$ 2,621,087	\$ 1,752,414
Receipts:					
Taxes	-	-	-	297,037	419,581
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,375	-	3,700	29,124	41,139
Charges for services	-	9,390	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	14,373	11,738
Total receipts	11,375	9,390	3,700	340,534	472,458
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,203	1,137,868	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	130,703	118,276
Other disbursements	1,100	-	-	-	-
Total disbursements	1,100	-	3,203	1,268,571	118,276
Excess (deficiency) of receipts over disbursements	10,275	9,390	497	(928,037)	354,182
Cash and investments - ending	\$ 130,359	\$ 33,506	\$ 8,404	\$ 1,693,050	\$ 2,106,596

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

	Drug Free Community	Emergency Right/Know	Enhanced Access	Co Extradition & Sheriff Ass't	Firearm Permit Fees
Cash and investments - beginning	\$ 94,512	\$ 29,434	\$ 29,620	\$ 2,201	\$ 23,924
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,925	-	-	-
Charges for services	32,923	-	20,673	-	11,360
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	32,923	5,925	20,673	-	11,360
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,116	-	-	11,783
Other services and charges	-	2,234	8,500	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,350	8,500	-	11,783
Excess (deficiency) of receipts over disbursements	32,923	2,575	12,173	-	(423)
Cash and investments - ending	\$ 127,435	\$ 32,009	\$ 41,793	\$ 2,201	\$ 23,501

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

	General Drain Improvement	County Health	Security Protection	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 112,599	\$ 466,346	\$ 25,719	\$ 161,447	\$ 1,721,560
Receipts:					
Taxes	-	297,037	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	29,124	-	33,139	526,768
Charges for services	-	69,664	5,149	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	63,871	176,039	-	-	9,779
Total receipts	63,871	571,864	5,149	33,139	536,547
Disbursements:					
Personal services	-	330,398	-	-	212,877
Supplies	-	5,477	-	33,139	191,291
Other services and charges	-	74,925	-	-	179,696
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	65,456	-	-	-	55
Total disbursements	65,456	410,800	-	33,139	583,919
Excess (deficiency) of receipts over disbursements	(1,585)	161,064	5,149	-	(47,372)
Cash and investments - ending	\$ 111,014	\$ 627,410	\$ 30,868	\$ 161,447	\$ 1,674,188

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

	LIT Public Safety County Share	County Misdemeanant	Motor Vehicle Highway	Auditor Plat Book	Rainy Day
Cash and investments - beginning	\$ 1,769,363	\$ 41,086	\$ 2,465,550	\$ 61,124	\$ 288,088
Receipts:					
Taxes	885,699	-	3,147	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	24,368	1,816,153	-	-
Charges for services	-	-	6,198	18,050	-
Fines and forfeits	-	-	-	-	-
Other receipts	49,226	-	36,598	-	1,707
Total receipts	934,925	24,368	1,862,096	18,050	1,707
Disbursements:					
Personal services	-	-	617,452	13,165	12,511
Supplies	29,428	5,391	231,148	267	-
Other services and charges	201,447	-	374,948	400	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	243,349	-	324,426	-	-
Other disbursements	-	-	-	-	-
Total disbursements	474,224	5,391	1,547,974	13,832	12,511
Excess (deficiency) of receipts over disbursements	460,701	18,977	314,122	4,218	(10,804)
Cash and investments - ending	\$ 2,230,064	\$ 60,063	\$ 2,779,672	\$ 65,342	\$ 277,284

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

	Recorders Record Perpetuation	Riverboat Distribution County	County Sheriff Pension	Solid Waste Administrative Fee	Supplemental Public Defender
Cash and investments - beginning	\$ 139,375	\$ 161,517	\$ 119	\$ 78,323	\$ 93,555
Receipts:					
Taxes	-	-	-	8,453	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	76,977	-	-	-
Charges for services	72,182	-	1,636	-	42,412
Fines and forfeits	-	-	19,767	-	-
Other receipts	-	-	-	-	-
Total receipts	72,182	76,977	21,403	8,453	42,412
Disbursements:					
Personal services	42,316	-	21,403	-	-
Supplies	578	-	-	560	-
Other services and charges	17,183	24,000	-	837	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	625	-
Other disbursements	-	-	-	-	56,466
Total disbursements	60,077	24,000	21,403	2,022	56,466
Excess (deficiency) of receipts over disbursements	12,105	52,977	-	6,431	(14,054)
Cash and investments - ending	\$ 151,480	\$ 214,494	\$ 119	\$ 84,754	\$ 79,501

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

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust
Cash and investments - beginning	\$ 18,397	\$ 149,174	\$ 7,815	\$ 366,901	\$ 95,876
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	19,495
Charges for services	-	25,745	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	54,608	-	36,426	106,836	-
Total receipts	54,608	25,745	36,426	106,836	19,495
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	220	-	-	754
Other services and charges	-	-	34,464	-	6,411
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	3,923
Other disbursements	56,299	-	1,680	291,021	-
Total disbursements	56,299	220	36,144	291,021	11,088
Excess (deficiency) of receipts over disbursements	(1,691)	25,525	282	(184,185)	8,407
Cash and investments - ending	\$ 16,706	\$ 174,699	\$ 8,097	\$ 182,716	\$ 104,283

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

	Unsafe Premises	CASA	Auditor Ineligible Deductions	County Elected Officials Train	Statewide 9-1-1
Cash and investments - beginning	\$ 96,873	\$ 749	\$ 40,284	\$ 15,123	\$ 1,004,295
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	104,313	-	-	-
Charges for services	23,880	59,000	8,472	5,149	577,666
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,912
Total receipts	23,880	163,313	8,472	5,149	583,578
Disbursements:					
Personal services	-	88,919	-	-	-
Supplies	-	1,982	-	-	-
Other services and charges	-	21,222	-	3,561	694,608
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	6,900
Other disbursements	27,493	-	-	-	-
Total disbursements	27,493	112,123	-	3,561	701,508
Excess (deficiency) of receipts over disbursements	(3,613)	51,190	8,472	1,588	(117,930)
Cash and investments - ending	\$ 93,260	\$ 51,939	\$ 48,756	\$ 16,711	\$ 886,365

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

	Adult Probation Administrative	Juvenile Probation Administrat	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution
Cash and investments - beginning	\$ 17,200	\$ 10,748	\$ 498,603	\$ 35,382	\$ 10,870
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	27,404	1,456	86,392	1,589	-
Fines and forfeits	-	-	2,025	100	2,820
Other receipts	-	-	11,853	-	-
Total receipts	27,404	1,456	100,270	1,689	2,820
Disbursements:					
Personal services	-	-	124,161	-	-
Supplies	-	-	2,970	504	-
Other services and charges	-	-	69,301	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	314	-	13
Total disbursements	-	-	196,746	504	13
Excess (deficiency) of receipts over disbursements	27,404	1,456	(96,476)	1,185	2,807
Cash and investments - ending	\$ 44,604	\$ 12,204	\$ 402,127	\$ 36,567	\$ 13,677

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

	Drain Construct/Reconstruction	Drain Maintenance	Circuit Court Administrative	K-2 Ordinance Violation	Self-Funded Insurance
Cash and investments - beginning	\$ 34,605	\$ 958,009	\$ 5,001	\$ 1,442	\$ 666,642
Receipts:					
Taxes	158,631	264,868	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	443,185	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	11,289	56,442	-	-	1,041,432
Total receipts	613,105	321,310	-	-	1,041,432
Disbursements:					
Personal services	-	-	-	-	691
Supplies	-	-	-	-	-
Other services and charges	-	6,740	-	-	1,369,677
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	465,073	288,489	-	-	-
Total disbursements	465,073	295,229	-	-	1,370,368
Excess (deficiency) of receipts over disbursements	148,032	26,081	-	-	(328,936)
Cash and investments - ending	\$ 182,637	\$ 984,090	\$ 5,001	\$ 1,442	\$ 337,706

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

	Payroll Clearing	Payroll Donations- United Way	Payroll Child Support Payment	Payroll Deferred Compensation	Payroll Federal Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,300,449	1,014	35,625	55,817	517,703
Total receipts	5,300,449	1,014	35,625	55,817	517,703
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,300,449	1,014	35,625	55,817	517,703
Total disbursements	5,300,449	1,014	35,625	55,817	517,703
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	Payroll Medicare (FICA)	Payroll C A G I T	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	22,336,132
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,857,165
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	531,743	190,341	223,682	802	-
Total receipts	531,743	190,341	223,682	802	24,193,297
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	531,743	190,341	223,682	802	24,193,297
Total disbursements	531,743	190,341	223,682	802	24,193,297
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	LIT Operating Levy	CVET-Commercial Vehicle Excise	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	3,052,461	-	1,209	49,495	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	222,347	-	-	277,818
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,052,461</u>	<u>222,347</u>	<u>1,209</u>	<u>49,495</u>	<u>277,818</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,052,461	222,347	1,209	49,495	277,818
Total disbursements	<u>3,052,461</u>	<u>222,347</u>	<u>1,209</u>	<u>49,495</u>	<u>277,818</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Fines & Forfeitures	Infraction Judgement Fees	Overweight Vehicles	Special Death Benefit Fees	State Sales Disclosure Fees
Cash and investments - beginning	\$ 411,517	\$ 3,711	\$ -	\$ 245	\$ 970
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	462	2,800	9,390
Fines and forfeits	4,058	30,538	-	-	-
Other receipts	-	-	-	-	-
Total receipts	4,058	30,538	462	2,800	9,390
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	414,002	32,409	355	2,770	9,550
Total disbursements	414,002	32,409	355	2,770	9,550
Excess (deficiency) of receipts over disbursements	(409,944)	(1,871)	107	30	(160)
Cash and investments - ending	\$ 1,573	\$ 1,840	\$ 107	\$ 275	\$ 810

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

	Coroner Continuing Education	Interstate Offender Commerce	Mortgage Recording Fee	DLGF Homestead Prop Data	State Sex Offender Adm
Cash and investments - beginning	\$ 506	\$ 63	\$ 315	\$ 13	\$ 30
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,596	1,313	3,170	331	330
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	4,596	1,313	3,170	331	330
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,711	1,250	3,270	344	335
Total disbursements	4,711	1,250	3,270	344	335
Excess (deficiency) of receipts over disbursements	(115)	63	(100)	(13)	(5)
Cash and investments - ending	\$ 391	\$ 126	\$ 215	\$ -	\$ 25

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

	Child Restraint Violations	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax County Tourism	LIT Certified Shares
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 20,150	\$ -
Receipts:					
Taxes	-	-	-	250,198	10,021,473
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	174,418	-	-
Charges for services	50	225	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	50	225	174,418	250,198	10,021,473
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	225	174,418	249,667	10,021,473
Total disbursements	-	225	174,418	249,667	10,021,473
Excess (deficiency) of receipts over disbursements	50	-	-	531	-
Cash and investments - ending	\$ 50	\$ -	\$ -	\$ 20,681	\$ -

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

	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Prosec. IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 3,481	\$ 99,177	\$ 228,096
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,907,789	1,907,788	-	14,973	22,529
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	577	-	-
Total receipts	1,907,789	1,907,788	577	14,973	22,529
Disbursements:					
Personal services	-	-	-	-	3,326
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	7,834
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,907,789	1,907,788	1,245	7,800	-
Total disbursements	1,907,789	1,907,788	1,245	7,800	11,160
Excess (deficiency) of receipts over disbursements	-	-	(668)	7,173	11,369
Cash and investments - ending	\$ -	\$ -	\$ 2,813	\$ 106,350	\$ 239,465

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

	93.563 Clerk IV Incent-Prior	93.563 Clerk IV-D Incentive	MVH Restricted	Reassessment	LOIT Special Distribution
Cash and investments - beginning	\$ 10,629	\$ 39,570	\$ 893,172	\$ 275,664	\$ 263,053
Receipts:					
Taxes	-	-	-	225,109	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	14,973	1,816,153	22,072	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	21,410	1,771	11,963
Total receipts	-	14,973	1,837,563	248,952	11,963
Disbursements:					
Personal services	-	12,989	379,122	1,731	-
Supplies	-	-	1,200,798	-	-
Other services and charges	-	-	129,267	150,321	42,523
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	165,140
Other disbursements	-	287	3,750	-	-
Total disbursements	-	13,276	1,712,937	152,052	207,663
Excess (deficiency) of receipts over disbursements	-	1,697	124,626	96,900	(195,700)
Cash and investments - ending	\$ 10,629	\$ 41,267	\$ 1,017,798	\$ 372,564	\$ 67,353

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

	LIT Jail	PSAP Public Safety Access Poin	Opioid Restricted	Opioid Unrestricted	Pre-Trial Diversion
Cash and investments - beginning	\$ 780,094	\$ 1,688,416	\$ -	\$ -	\$ 99,127
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,476,908	686,803	198,807	84,633	-
Charges for services	-	777,130	-	-	-
Fines and forfeits	-	-	-	-	45,373
Other receipts	-	-	-	-	-
Total receipts	1,476,908	1,463,933	198,807	84,633	45,373
Disbursements:					
Personal services	-	1,005,571	-	-	43,846
Supplies	-	1,046	-	-	-
Other services and charges	-	31,908	-	-	9,568
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,270	-	-	1,238
Other disbursements	-	-	-	-	-
Total disbursements	-	1,039,795	-	-	54,652
Excess (deficiency) of receipts over disbursements	1,476,908	424,138	198,807	84,633	(9,279)
Cash and investments - ending	\$ 2,257,002	\$ 2,112,554	\$ 198,807	\$ 84,633	\$ 89,848

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

	Jury Pay	Alcohol & Drug Program	Drug Court	Superior Ct Admin of Justice	Pros Forfeiture & Law Enforce
Cash and investments - beginning	\$ 14,600	\$ 354,703	\$ 45,319	\$ 1,460	\$ 2,765
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,270	13,227	11,627	-	-
Fines and forfeits	-	52,501	-	-	-
Other receipts	131	-	-	-	998
Total receipts	3,401	65,728	11,627	-	998
Disbursements:					
Personal services	-	62,062	-	-	-
Supplies	-	99	-	-	-
Other services and charges	-	5,495	18	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	10,555	300	3,270	-	550
Total disbursements	10,555	67,956	3,288	-	550
Excess (deficiency) of receipts over disbursements	(7,154)	(2,228)	8,339	-	448
Cash and investments - ending	\$ 7,446	\$ 352,475	\$ 53,658	\$ 1,460	\$ 3,213

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

	CASA Donations	County Law Enf Cont Educ	County Sex Offender	Law Enforcement Cont Ed	False Alarm Fees
Cash and investments - beginning	\$ 2,925	\$ 5,526	\$ 28,531	\$ 44,715	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	2,970	-	-
Fines and forfeits	-	1,706	-	5,879	-
Other receipts	5,899	-	-	-	-
Total receipts	5,899	1,706	2,970	5,879	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	554	-	-
Other services and charges	-	-	-	6,583	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	209	-	-	-	-
Total disbursements	209	-	554	6,583	-
Excess (deficiency) of receipts over disbursements	5,690	1,706	2,416	(704)	-
Cash and investments - ending	\$ 8,615	\$ 7,232	\$ 30,947	\$ 44,011	\$ 25

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

	TIF District - POET Chester	TIF District - Liberty/LaFont	TIF District - Cinergy 7 Noble	TIF Dist - Cinergy 8 Wab-Noble	TIF District -Cinergy 9 Wabash
Cash and investments - beginning	\$ -	\$ 2,256	\$ 4,396	\$ -	\$ -
Receipts:					
Taxes	412,024	911	4,328	864,258	114,271
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	412,024	911	4,328	864,258	114,271
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	412,024	2,000	610	864,258	114,271
Total disbursements	412,024	2,000	610	864,258	114,271
Excess (deficiency) of receipts over disbursements	-	(1,089)	3,718	-	-
Cash and investments - ending	\$ -	\$ 1,167	\$ 8,114	\$ -	\$ -

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

	TIF District -Cinergy 1Chester	TIF Dist - Cinergy 2 N. Man	TIF District -Cinergy Pleasant	TIF Dist-Cinergy Expans Mainst	TIF Dist -Original Business Pk
Cash and investments - beginning	\$ 3,607	\$ -	\$ 379	\$ -	\$ -
Receipts:					
Taxes	3,237	85,735	310	199,494	293,599
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,237</u>	<u>85,735</u>	<u>310</u>	<u>199,494</u>	<u>293,599</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	493	85,735	-	199,494	293,599
Total disbursements	<u>493</u>	<u>85,735</u>	<u>-</u>	<u>199,494</u>	<u>293,599</u>
Excess (deficiency) of receipts over disbursements	<u>2,744</u>	<u>-</u>	<u>310</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,351</u>	<u>\$ -</u>	<u>\$ 689</u>	<u>\$ -</u>	<u>\$ -</u>

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

	TIF District - Ford Meter Box	TIF District - FMB 9 Wabash	TIF District - Miami-Market St	TIF Dist- Cin Met Exp N Man PP	TIF Dist- Met Fiber 6 LaFon PP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,369
Receipts:					
Taxes	106,384	120,098	35,028	20,861	164
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	106,384	120,098	35,028	20,861	164
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	106,384	120,098	35,028	20,861	513
Total disbursements	106,384	120,098	35,028	20,861	513
Excess (deficiency) of receipts over disbursements	-	-	-	-	(349)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,020

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

	TIF Dist- Met Fiber 5 Lib PP	TIF Dist- Met Fiber Lag Twp PP	Jail/Sheriff Project-Bond	Arc Light Business Park	County Special Distribution
Cash and investments - beginning	\$ 1,036	\$ 317	\$ -	\$ -	\$ 160,854
Receipts:					
Taxes	185	76	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	36,498	794,750	-
Total receipts	185	76	36,498	794,750	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	15	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	15	-
Excess (deficiency) of receipts over disbursements	185	76	36,498	794,735	-
Cash and investments - ending	\$ 1,221	\$ 393	\$ 36,498	\$ 794,735	\$ 160,854

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

	RE-Entry Court Project Income	Probation Project Income Fund	LEPC Special Projects	Soil & Water Payroll Reimburs.	Commissary Payroll
Cash and investments - beginning	\$ 14,604	\$ 6,228	\$ 191	\$ 231	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,810	4,006	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	263	-	-	1,076	27,000
Total receipts	3,073	4,006	-	1,076	27,000
Disbursements:					
Personal services	-	-	-	1,049	17,183
Supplies	263	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	10,234	-	-	-
Total disbursements	263	10,234	-	1,049	17,183
Excess (deficiency) of receipts over disbursements	2,810	(6,228)	-	27	9,817
Cash and investments - ending	\$ 17,414	\$ -	\$ 191	\$ 258	\$ 9,817

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

	EMA Volunteer Support	Commissioners Certificate Sale	Community Corr. Project Income	BAN For Jail	Payroll AFLAC Life
Cash and investments - beginning	\$ 12,888	\$ 31,417	\$ 111,317	\$ 188,850	\$ 109
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	20,610	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,150	1,400	-	990,000	49
Total receipts	3,150	1,400	20,610	990,000	49
Disbursements:					
Personal services	-	-	-	-	-
Supplies	800	-	1,450	-	-
Other services and charges	500	-	7,324	1,178,850	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,050	123,153	-	49
Total disbursements	1,300	1,050	131,927	1,178,850	49
Excess (deficiency) of receipts over disbursements	1,850	350	(111,317)	(188,850)	-
Cash and investments - ending	\$ 14,738	\$ 31,767	\$ -	\$ -	\$ 109

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

	Payroll Cancer ICU 125	Payroll Cancer Ins 125	Payroll Dental Ins 125	Payroll Life Insurance	Payroll Short Term Disability
Cash and investments - beginning	\$ 1,182	\$ 223	\$ 721	\$ 967	\$ 290
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	463	4,696	7,827	15,370	2,033
Total receipts	463	4,696	7,827	15,370	2,033
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	463	4,696	7,855	15,362	2,033
Total disbursements	463	4,696	7,855	15,362	2,033
Excess (deficiency) of receipts over disbursements	-	-	(28)	8	-
Cash and investments - ending	\$ 1,182	\$ 223	\$ 693	\$ 975	\$ 290

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

	Payroll Vision Comp Ins 125	Payroll Critical Illness	Payroll Accidental Ins 125	Payroll Dependent Life	Payroll Voluntary Life
Cash and investments - beginning	\$ (912)	\$ 1,616	\$ (44)	\$ 577	\$ (973)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	13,348	2,844	1,224	2,783	22,674
Total receipts	13,348	2,844	1,224	2,783	22,674
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,498	2,880	1,224	2,496	20,183
Total disbursements	12,498	2,880	1,224	2,496	20,183
Excess (deficiency) of receipts over disbursements	850	(36)	-	287	2,491
Cash and investments - ending	\$ (62)	\$ 1,580	\$ (44)	\$ 864	\$ 1,518

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

	Payroll Voluntary PERF	Payroll ROTH 457	Payroll Health Ins 125	SWETA - St Welfare Excise Tax	Solid Waste Fee Collections
Cash and investments - beginning	\$ -	\$ -	\$ 64,743	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	273,306
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,355,042	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,285	43,256	445,151	-	-
Total receipts	4,285	43,256	445,151	1,355,042	273,306
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,285	43,256	449,518	1,355,042	273,306
Total disbursements	4,285	43,256	449,518	1,355,042	273,306
Excess (deficiency) of receipts over disbursements	-	-	(4,367)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 60,376	\$ -	\$ -

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

	LIT Property Tax Relief	93,788 IN State Opioid Resp	93,788 FY21-IN State Opioid	93,788 FY22-IN State Opioid	16,575 Victims of Crime Act
Cash and investments - beginning	\$ 431,435	\$ -	\$ 13	\$ 48,776	\$ -
Receipts:					
Taxes	3,082,346	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,000	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,082,346</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	7,144	-	35,463	10,946
Supplies	-	-	-	-	-
Other services and charges	-	2,715	13	13,313	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,303,769	-	-	-	-
Total disbursements	<u>3,303,769</u>	<u>9,859</u>	<u>13</u>	<u>48,776</u>	<u>10,946</u>
Excess (deficiency) of receipts over disbursements	<u>(221,423)</u>	<u>5,141</u>	<u>(13)</u>	<u>(48,776)</u>	<u>(10,946)</u>
Cash and investments - ending	<u>\$ 210,012</u>	<u>\$ 5,141</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,946)</u>

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

	11.307 Heartland Career Center	20.509 Wabash Transit Oper. Gt	20.526 Bus & Bus Facilities	20.60 Traffic Safety Grants 22	20.205 HWY Bridge Inspection
Cash and investments - beginning	\$ 7,309	\$ -	\$ -	\$ (1,936)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	396,905	26,276	13,935	89,893
Charges for services	-	-	-	73	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	396,905	26,276	14,008	89,893
Disbursements:					
Personal services	-	-	-	12,072	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	124,518
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,309	396,905	26,276	-	-
Total disbursements	7,309	396,905	26,276	12,072	124,518
Excess (deficiency) of receipts over disbursements	(7,309)	-	-	1,936	(34,625)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (34,625)

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

	20.205 HWY Bridge 652 Project	20.205 HWY Bridge 143 Project	93.292 SPHI Grant	93.268/93.323 COVID HEALTH	97.042 EMA Salary Reimb.
Cash and investments - beginning	\$ (33,089)	\$ -	\$ 16,653	\$ 58	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	98,802	26,168	-	-	32,992
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>98,802</u>	<u>26,168</u>	<u>-</u>	<u>-</u>	<u>32,992</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	65,713	-	2,424	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	49,862	1,332	-	-
Other disbursements	-	-	-	-	32,992
Total disbursements	<u>65,713</u>	<u>49,862</u>	<u>3,756</u>	<u>-</u>	<u>32,992</u>
Excess (deficiency) of receipts over disbursements	<u>33,089</u>	<u>(23,694)</u>	<u>(3,756)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (23,694)</u>	<u>\$ 12,897</u>	<u>\$ 58</u>	<u>\$ -</u>

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

	21.027 American Rescue Plan	21.032 Local Assistance/Tribal	21.027 IN Local Body Camera	97.067 EMA 2020 Operational Co	CC/Court RRP Grant
Cash and investments - beginning	\$ 3,010,305	\$ -	\$ -	\$ -	\$ 31,067
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,010,305	50,000	12,582	39,474	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	3,010,305	50,000	12,582	39,474	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	12,582	-	-
Other services and charges	474,410	-	-	-	301
Debt service - principal and interest	-	-	-	-	-
Capital outlay	100,000	-	-	-	-
Other disbursements	-	-	-	39,474	30,766
Total disbursements	574,410	-	12,582	39,474	31,067
Excess (deficiency) of receipts over disbursements	2,435,895	50,000	-	-	(31,067)
Cash and investments - ending	\$ 5,446,200	\$ 50,000	\$ -	\$ -	\$ -

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

	CC/Probation Grant	JDAI Grant - Coordination	JDAI Grant -Programming	CC Jail Treatment	Drug Court CRRP 2020
Cash and investments - beginning	\$ 12,788	\$ -	\$ -	\$ 32,819	\$ 13,935
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	9,375	23,091	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	9,375	23,091	-	-
Disbursements:					
Personal services	-	-	3,349	-	-
Supplies	-	292	-	-	-
Other services and charges	-	5,453	2,774	-	137
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	12,788	-	-	32,819	13,798
Total disbursements	12,788	5,745	6,123	32,819	13,935
Excess (deficiency) of receipts over disbursements	(12,788)	3,630	16,968	(32,819)	(13,935)
Cash and investments - ending	\$ -	\$ 3,630	\$ 16,968	\$ -	\$ -

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

	Family Court Project Grant	Family Dependency Drg Ct Grant	Family Recovery Court Grant	2020/21 Court Interpreter Grt	EMA-Duke Energy Grant
Cash and investments - beginning	\$ 9,140	\$ 100	\$ 108	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	34,452	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,000
Total receipts	-	-	-	34,452	5,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	100	108	7,943	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	26,509	5,000
Total disbursements	-	100	108	34,452	5,000
Excess (deficiency) of receipts over disbursements	-	(100)	(108)	-	-
Cash and investments - ending	\$ 9,140	\$ -	\$ -	\$ -	\$ -

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

	CC/Court RRP Grant Even	Probation (CC) Grant	2021-1 Community Cross GT	2021-2 Community Cross GT	2022-1 Community Cross GT
Cash and investments - beginning	\$ 26,204	\$ 10,846	\$ 40,578	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	329,961	439,004
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	329,961	439,004
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	40,578	205,584	432,541
Other disbursements	26,204	10,846	-	-	-
Total disbursements	26,204	10,846	40,578	205,584	432,541
Excess (deficiency) of receipts over disbursements	(26,204)	(10,846)	(40,578)	124,377	6,463
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 124,377	\$ 6,463

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

	2020 Problem-Solv Drug Ct Gt	2020Problem-Solv ReEntry Ct Gt	2020 Family Recovery Court Gt	20/21-JDAI -Coordination Grant	20/21-JDAI -Programming Grant
Cash and investments - beginning	\$ 1,559	\$ 2,183	\$ 14,024	\$ 7,491	\$ 15,424
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	728	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	7,491	15,424
Total disbursements	-	-	728	7,491	15,424
Excess (deficiency) of receipts over disbursements	-	-	(728)	(7,491)	(15,424)
Cash and investments - ending	\$ 1,559	\$ 2,183	\$ 13,296	\$ -	\$ -

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

	21/22 Family Recovery Court Gt	21/22 ReEntry Court Grant	21/22 Drug Court Grant	21/22 Pretrial Services Grant	21/22-JDAI -ImplementationGT
Cash and investments - beginning	\$ 13,103	\$ 10,000	\$ 10,000	\$ 1,805	\$ 5,290
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,750
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	3,750
Disbursements:					
Personal services	2,038	-	-	-	-
Supplies	-	-	-	-	195
Other services and charges	60	6,654	9,088	1,805	20
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	4,878
Other disbursements	-	-	-	-	-
Total disbursements	2,098	6,654	9,088	1,805	5,093
Excess (deficiency) of receipts over disbursements	(2,098)	(6,654)	(9,088)	(1,805)	(1,343)
Cash and investments - ending	\$ 11,005	\$ 3,346	\$ 912	\$ -	\$ 3,947

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

	21/22-JDAI -Programming GT	2022 Community Corrections Grt	2022 CC- Work Release Grant	2022 CC- Jail Treatment Grant	2022 CC- Re-entry Court Grant
Cash and investments - beginning	\$ 23,677	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	16,875	186,513	52,502	8,331	60,900
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	31,821	-	17,869	26,204
Total receipts	16,875	218,334	52,502	26,200	87,104
Disbursements:					
Personal services	4,569	190,982	37,311	-	59,600
Supplies	13	-	-	-	-
Other services and charges	30,540	24,141	9,362	10,606	3,393
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	35,122	215,123	46,673	10,606	62,993
Excess (deficiency) of receipts over disbursements	(18,247)	3,211	5,829	15,594	24,111
Cash and investments - ending	\$ 5,430	\$ 3,211	\$ 5,829	\$ 15,594	\$ 24,111

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

	2022 CC- Drug Court Grant	2022 CC- Probation Grant	2022 CC-Pretrial ServicesGrant	2022 Family Recovery Court GT	2022 Pretrial Service Court GT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	14,128	75,417	68,202	91,519	15,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,622	10,846	-	795	-
Total receipts	16,750	86,263	68,202	92,314	15,000
Disbursements:					
Personal services	-	55,915	51,886	75,970	-
Supplies	125	700	-	-	-
Other services and charges	6,821	952	1,941	11,087	11,804
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,946	57,567	53,827	87,057	11,804
Excess (deficiency) of receipts over disbursements	9,804	28,696	14,375	5,257	3,196
Cash and investments - ending	\$ 9,804	\$ 28,696	\$ 14,375	\$ 5,257	\$ 3,196

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

	Drug Court IOCS	Problem-Solv ReEntry Court	Problem Solv-Family Recovery	Community Corrections Grant	CC -Jail Treatment Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,000	8,000	6,400	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,392	14,950
Total receipts	8,000	8,000	6,400	2,392	14,950
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	267	-	631	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	267	-	631	-	-
Excess (deficiency) of receipts over disbursements	7,733	8,000	5,769	2,392	14,950
Cash and investments - ending	\$ 7,733	\$ 8,000	\$ 5,769	\$ 2,392	\$ 14,950

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

	CC- Re-entry Court Grant	CC- Drug Court Grant	CC-Pretrial Services Grant	Family Recovery Court Gt	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 38,311,380
Receipts:					
Taxes	-	-	-	-	53,840,301
Licenses and permits	-	-	-	-	561
Intergovernmental receipts	-	-	-	19,630	20,790,205
Charges for services	-	-	-	-	3,480,809
Fines and forfeits	-	-	-	-	287,153
Other receipts	30,766	11,176	12,788	-	16,793,042
Total receipts	30,766	11,176	12,788	19,630	95,192,071
Disbursements:					
Personal services	-	-	-	-	10,482,221
Supplies	-	-	-	-	2,257,202
Other services and charges	-	-	-	-	11,257,271
Debt service - principal and interest	-	-	-	-	6,498
Capital outlay	-	-	-	-	2,214,371
Other disbursements	-	-	-	-	63,553,953
Total disbursements	-	-	-	-	89,771,516
Excess (deficiency) of receipts over disbursements	30,766	11,176	12,788	19,630	5,420,555
Cash and investments - ending	\$ 30,766	\$ 11,176	\$ 12,788	\$ 19,630	\$ 43,731,935

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OTHER INFORMATION

WABASH 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>\$ 501,649</u>	<u>\$ 701,419</u>

WABASH COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroad Bank	Sheriff Dept Vehicles	\$ 38,632	07/15/20	01/15/23
Crossroad Bank	Sheriff Dept Vehicles	31,085	06/30/21	12/31/23
Crossroad Bank	Sheriff Dept Vehicles	11,641	06/30/21	12/31/23
Crossroad Bank	Sheriff Dept Vehicles	25,285	01/14/22	07/14/24
Crossroads Bank	Sheriff Dept Vehicles	28,668	01/15/20	07/15/22
Crossroads Bank	Sheriff Dept Vehicles	10,356	01/15/20	07/15/22
Crossroads Bank	Sheriff Dept Vehicles	<u>10,972</u>	07/15/20	01/15/23
Total of annual lease payments		<u>\$ 156,639</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and Loans Payable	Grossnickle Drain (562R) Reconstruction Loan	\$ 258,595	\$ 55,125
Notes and Loans Payable	Heeter-Blickenstaff-Creager(571R) Reconstruction Loan	86,257	21,701
Notes and Loans Payable	Revere Speicher (640BR) Reconstruction Loan	<u>107,059</u>	<u>31,988</u>
Totals		<u>\$ 451,911</u>	<u>\$ 108,814</u>

WABASH 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	\$ 207,441
Infrastructure	67,021,625
Buildings	7,184,934
Machinery, equipment, and vehicles	<u>7,384,064</u>
Total capital assets	<u>\$ 81,798,064</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/>.