

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/11/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Marcie Shepherd	01-01-23 to 12-31-24
County Treasurer	LuAnn Layman	01-01-23 to 12-31-24
Clerk of the Circuit Court	Lori Draper Cheryl Evenson	01-01-23 to 08-04-23 08-05-23 to 12-31-24
County Sheriff	Ryan Baker	01-01-23 to 12-31-24
County Recorder	Eric Rish	01-01-23 to 12-31-24
President of the Board of County Commissioners	Brian K. Haupert Jeff D. Dawes	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Kyle Bowman	01-01-23 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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 12, 2024, 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 12, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments			Cash and Investments
	01-01-23	Receipts	Disbursements	
Treasurer Cashbook	\$ 1,072,843	\$ 1,577,627	\$ 1,072,843	\$ 1,577,627
Sheriff Inmate Trust	25,331	234,181	238,969	20,543
Sheriff Commissary	293,665	226,886	282,770	237,781
Clerk Cashbook	1,067,503	3,473,083	3,784,379	756,207
County General	7,324,549	14,788,516	12,474,638	9,638,427
Accident Report Fees	31,210	4,056	-	35,266
EDIT - County Share	3,023,588	1,188,568	666,445	3,545,711
City/Town Court Costs	16,348	7,877	-	24,225
Clerk Records Perpetuation	108,246	19,450	13,982	113,714
Community Corrections	46,746	270,281	256,125	60,902
Community Transition Program	130,359	11,825	33,450	108,734
County Sales Disclosure Fees	33,506	7,660	-	41,166
Covered Bridges	8,405	3,700	4,134	7,971
Cumulative Bridge	1,693,050	416,318	329,423	1,779,945
Cumulative Capital Development	2,106,596	586,468	118,683	2,574,381
Drug Free Community	127,435	39,117	37,601	128,951
Emergency Right/Know	32,009	5,888	3,727	34,170
Enhanced Access	41,793	17,310	9,465	49,638
Co Extradition & Sheriff Ass't	2,201	-	-	2,201
Firearm Permit Fees	23,501	23,950	33,507	13,944
General Drain Improvement	111,014	94,142	28,272	176,884
County Health	627,410	417,960	444,633	600,737
Security Protection	30,868	4,395	-	35,263
Local Health Maintenance	161,447	33,139	6,416	188,170
Local Road & Street	1,674,188	592,155	308,953	1,957,390
LIT Public Safety County Share	2,230,064	1,186,749	346,131	3,070,682
County Misdemeanant	60,063	19,102	13,115	66,050
Motor Vehicle Highway	2,779,673	2,002,551	2,134,323	2,647,901
Auditor Plat Book	65,342	16,060	14,889	66,513
Rainy Day	277,284	9,190	26,561	259,913
Recorders Record Perpetuation	151,480	62,310	65,639	148,151
Riverboat Distribution County	214,493	76,877	80,000	211,370
County Sheriff Pension	119	17,301	17,298	122
Solid Waste Administrative Fee	84,754	8,495	824	92,425
Supplemental Public Defender	79,500	40,453	33,679	86,274
Surplus Tax	16,706	36,547	43,034	10,219
Surveyor Corner Perpetuation	174,699	21,975	1,840	194,834
Tax Sale Redemption	8,097	17,065	17,065	8,097
Tax Sale Surplus	182,717	168,414	136,123	215,008
Local Health Trust	104,283	19,525	46,067	77,741
Unsafe Premises	93,260	22,521	2,431	113,350
CASA	51,939	56,114	63,570	44,483
Auditor Ineligible Deductions	48,756	12,501	9,086	52,171
County Elected Officials Train	16,711	4,395	3,259	17,847
Statewide 9-1-1	886,365	565,419	852,820	598,964
Adult Probation Administrative	44,604	32,063	-	76,667
Juvenile Probation Administrative	12,204	1,060	-	13,264
Adult Probation User Fees	402,126	110,590	229,839	282,877
Juvenile Probation User Fees	36,567	1,033	503	37,097
Alternative Dispute Resolution	13,677	2,820	260	16,237
Drain Construction Reconstruction	182,637	444,380	316,624	310,393
Drain Maintenance	984,091	288,999	261,713	1,011,377
Circuit Court Administrative	5,001	-	-	5,001
K-2 Ordinance Violation	1,442	-	-	1,442
Self-Funded Insurance	337,707	1,518,936	1,128,257	728,386
Payroll Clearing	-	5,699,915	5,699,915	-
Payroll Donations- United Way	-	390	390	-
Payroll Child Support Payment	-	35,554	35,554	-
Payroll Deferred Compensation	-	57,404	57,404	-
Payroll Federal Withholding	-	553,719	553,719	-
Payroll Medicare (FICA)	-	569,931	569,931	-
Payroll CAGIT	-	205,059	205,059	-
Payroll State Gross Income Tax	-	235,705	235,705	-
Payroll Wage Garnishment	-	171	171	-
Settlement Fund	-	25,981,089	25,981,089	-
LIT Operating Levy	-	4,042,493	4,042,493	-

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
CVET-Commercial Vehicle Excise	-	231,043	231,043	-
Weed Lien Collections	-	1,655	1,655	-
Sewage Lien Collections	-	53,325	53,325	-
Financial Institution Tax	-	238,955	238,955	-
Fines & Forfeitures	1,573	10,095	9,719	1,949
Infraction Judgement Fees	1,840	34,311	34,203	1,948
Overweight Vehicles	107	466	537	36
Special Death Benefit Fees	275	2,660	2,735	200
State Sales Disclosure Fees	810	7,660	7,860	610
Coroner Continuing Education	392	4,405	4,414	383
Interstate Offender Commerce	125	975	1,038	62
Mortgage Recording Fee	215	2,460	2,475	200
DLGF Homestead Prop Data	-	126	126	-
State Sex Offender Adm	25	325	325	25
Child Restraint Violations	50	75	125	-
Education Plate Fee	-	225	225	-
Riverboat Revenue Sharing	-	174,189	174,189	-
Innkeeper's Tax County Tourism	20,682	254,912	253,486	22,108
LIT Certified Shares	-	13,239,162	13,239,162	-
LIT Public Safety	-	2,526,558	2,526,558	-
LIT Economic Development	-	2,526,558	2,526,558	-
93.563 Prosecutor PCA	2,813	1,581	1,577	2,817
93.563 County IV-D Incentive	106,350	14,339	13,080	107,609
93.563 Prosec. IV-D Incentive	239,464	34,507	25,698	248,273
93.563 Clerk IV Incent-Prior	10,629	-	-	10,629
93.563 Clerk IV-D Incentive	41,267	15,866	15,496	41,637
MVH Restricted	1,017,798	1,891,765	1,968,999	940,564
Reassessment	372,564	147,022	158,450	361,136
LOIT Special Distribution	67,353	-	67,353	-
LIT Jail	2,257,002	1,836,383	1,329,500	2,763,885
PSAP Public Safety Access Point	2,112,554	1,808,867	1,141,818	2,779,603
Opioid Restricted	198,807	55,098	-	253,905
Opioid Unrestricted	84,633	15,143	50,000	49,776
Pre-Trial Diversion	89,848	51,444	52,291	89,001
Jury Pay	7,445	6,912	14,294	63
Alcohol & Drug Program	352,475	79,553	66,408	365,620
Drug Court	53,659	9,855	4,649	58,865
Superior Ct Admin of Justice	1,460	-	-	1,460
Pros Forfeiture & Law Enforce	3,212	3,772	1,290	5,694
CASA Donations	8,615	5,640	1,078	13,177
County Law Enf Cont Educ	7,232	1,664	-	8,896
County Sex Offender	30,948	2,925	-	33,873
Law Enforcement Cont Ed	44,011	6,862	2,104	48,769
False Alarm Fees	25	-	-	25
TIF District - POET Chester	-	426,979	426,979	-
TIF District - Liberty/LaFont	1,168	936	875	1,229
TIF District - Cinergy 7 Noble	8,114	3,444	-	11,558
TIF District - Cinergy 8 Wab-Noble	-	635,564	635,564	-
TIF District - Cinergy 9 Wabash	-	195,856	195,856	-
TIF District - Cinergy 1Chester	6,351	4,024	-	10,375
TIF District - Cinergy 2 N. Man	-	111,053	111,053	-
TIF District - Cinergy Pleasant	689	305	-	994
TIF District - Cinergy Expans Mainst	-	230,945	230,945	-
TIF District - Original Business Pk	-	157,931	157,931	-
TIF District - Ford Meter Box	-	115,909	115,909	-
TIF District - FMB 9 Wabash	-	151,511	151,511	-
TIF District - Miami-Market St	-	41,586	41,586	-
TIF District- Cin Met Exp N Man PP	-	25,525	25,525	-
TIF District- Met Fiber 6 LaFon PP	3,020	148	1,463	1,705
TIF District- Met Fiber 5 Lib PP	1,221	158	-	1,379
TIF District- Met Fiber Lag Twp PP	393	66	-	459
Jail/Sheriff Project-Bond	36,498	-	-	36,498
Arc Light Business Park	794,735	-	-	794,735
County Special Distribution	160,854	-	-	160,854
RE-Entry Court Project Income	17,414	5,818	462	22,770
LEPC Special Projects	191	-	-	191

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Soil & Water Payroll Reimburs.	258	860	942	176
Commissary Payroll	9,817	10,000	15,817	4,000
EMA Volunteer Support	14,738	3,025	1,466	16,297
Commissioners Certificate Sale	31,767	4,000	33,147	2,620
Payroll AFLAC Life	109	49	49	109
Payroll Cancer ICU 125	1,182	432	462	1,152
Payroll Cancer Ins 125	223	3,718	3,741	200
Payroll Dental Ins 125	692	6,497	6,525	664
Payroll Life Insurance	975	15,740	15,211	1,504
Payroll Short Term Disability	290	3,061	3,019	332
Payroll Vision Comp Ins 125	(63)	12,550	12,692	(205)
Payroll Critical Illness	1,580	721	721	1,580
Payroll Accidental Ins 125	(44)	1,156	1,169	(57)
Payroll Dependent Life	864	2,610	2,659	815
Payroll Voluntary Life	1,519	21,698	21,350	1,867
Payroll Voluntary PERF	-	4,627	4,627	-
Payroll ROTH 457	-	43,291	43,291	-
Payroll Health Ins 125	60,376	434,561	440,421	54,516
SWETA - St Welfare Excise Tax	-	1,318,662	1,318,662	-
Solid Waste Fee Collections	-	274,680	274,680	-
LIT Property Tax Relief	210,012	4,227,356	3,437,583	999,785
93.788 IN State Opioid Resp	5,141	45,000	50,141	-
93.788 -IN State Opioid	-	15,099	3,515	11,584
16.575 Victims of Crime Act	(10,946)	61,401	61,955	(11,500)
16.575 VOCA SUPP	-	501	501	-
20.509 Wabash Transit Oper. Gt	-	438,813	438,813	-
20.609 Traffic Safety Grant 23	-	15,437	15,437	-
20.616 SAVE GRANT	-	10,136	10,136	-
20.205 HWY Bridge Inspection	(34,625)	63,599	39,791	(10,817)
20.205 HWY Bridge 652 Project	-	66,072	75,268	(9,196)
20.205 HWY Bridge 143 Project	(23,694)	73,151	81,888	(32,431)
20.205 HWY Old State RD 15	-	52,817	58,736	(5,919)
20.205 HWY Bridge 96	-	95,386	100,624	(5,238)
93.292 SPHI Grant	12,897	-	2,201	10,696
93.658 Title IV-E Fund	-	50,852	-	50,852
93.268/93.323 COVID HEALTH	58	-	-	58
97.042 EMA Salary Grant	-	32,992	32,992	-
97.042 EMA Perform Equip Grant	-	19,088	19,088	-
21.027 American Rescue Plan	5,446,200	-	874,583	4,571,617
21.032 Local Assistance/Tribal	50,000	50,000	-	100,000
JDAI Grant - Implementation	3,630	5,625	9,084	171
JDAI Grant -Programming	16,968	20,639	36,676	931
Family Court Project Grant	9,140	-	10	9,130
Court Interpreter Grant	-	2,550	2,550	-
Court Reform Security Grant	-	9,852	9,852	-
Community Crossings Grant	-	113,598	113,598	-
2021-2 Community Cross GT	124,378	-	124,378	-
2022-1 Community Cross GT	6,462	-	6,462	-
2022-2 Community Cross GT	-	455,895	455,895	-
2020 Problem-Solv Drug Ct Gt	1,559	-	-	1,559
2020 Problem-Solv ReEntry Ct Gt	2,183	-	-	2,183
2020 Family Recovery Court Gt	13,296	-	-	13,296
23/24-JDAI -Coordination Grant	-	9,375	6,764	2,611
23/24-JDAI -Programming Grant	-	25,000	9,654	15,346
21/22 Family Recovery Court Gt	11,005	-	-	11,005
21/22 ReEntry Court Grant	3,346	-	-	3,346
21/22 Drug Court Grant	912	-	-	912
21/22-JDAI -ImplementationGT	3,947	-	3,947	-
21/22-JDAI -Programming GT	5,429	-	5,429	-
2022 Community Corrections Grant	3,211	-	-	3,211
2022 CC- Work Release Grant	5,829	-	-	5,829
2022 CC- Jail Treatment Grant	15,594	-	-	15,594
2022 CC- Re-entry Court Grant	24,111	-	680	23,431
2022 CC- Drug Court Grant	9,804	-	-	9,804
2022 CC- Probation Grant	28,696	-	680	28,016
2022 CC-Pretrial Services Grant	14,375	691	-	15,066

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
2022 Family Recovery Court GT	5,256	-	5,256	-
2024 Pretrial Service Court GT	3,196	-	3,196	-
Drug Court IOCS	7,733	-	7,255	478
Problem-Solv ReEntry Court	8,000	-	7,808	192
Problem Solv-Family Recovery	5,769	-	4,841	928
Community Corrections Grant	2,392	215,939	193,591	24,740
CC -Work Release Grant	-	52,502	51,028	1,474
CC -Jail Treatment Grant	14,950	11,250	15,708	10,492
CC- Re-entry Court Grant	30,766	56,338	85,727	1,377
CC- Drug Court Grant	11,176	5,574	15,367	1,383
CC- Probation Grant	-	86,263	80,008	6,255
CC-Pretrial Services Grant	12,788	68,202	80,463	527
Family Recovery Court Gt	19,630	58,889	72,820	5,699
Pretrial Service Court GT	-	15,000	12,643	2,357
Adult Drug Court IOCS	-	10,000	9,847	153
Problem-Solv ReEntry Court 23	-	10,000	9,925	75
Problem Solv-Family Recovery23	-	10,000	5,228	4,772
Totals	<u>\$ 43,731,935</u>	<u>\$ 104,319,343</u>	<u>\$ 98,643,525</u>	<u>\$ 49,407,753</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).

Utility fees. Amounts received from charges for current services.

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.

Utility operating expenses. Amounts disbursed for operating the utilities.

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, 2023. 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 or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2023 totaled \$1,329,500, respectively.

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OTHER INFORMATION

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Treasurer Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cashbook	County General
Cash and investments - beginning	\$ 1,072,843	\$ 25,331	\$ 293,665	\$ 1,067,503	\$ 7,324,549
Receipts:					
Taxes	-	-	-	-	4,557,635
Licenses and permits	-	-	-	-	749
Intergovernmental receipts	-	-	-	-	7,155,425
Charges for services	-	-	-	-	763,412
Fines and forfeits	-	-	-	-	107,096
Other receipts	<u>1,577,627</u>	<u>234,181</u>	<u>226,886</u>	<u>3,473,083</u>	<u>2,204,199</u>
Total receipts	<u>1,577,627</u>	<u>234,181</u>	<u>226,886</u>	<u>3,473,083</u>	<u>14,788,516</u>
Disbursements:					
Personal services	-	-	-	-	7,490,740
Supplies	-	-	-	-	611,465
Other services and charges	-	-	-	-	4,063,131
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	300,624
Other disbursements	<u>1,072,843</u>	<u>238,969</u>	<u>282,770</u>	<u>3,784,379</u>	<u>8,678</u>
Total disbursements	<u>1,072,843</u>	<u>238,969</u>	<u>282,770</u>	<u>3,784,379</u>	<u>12,474,638</u>
Excess (deficiency) of receipts over (under) disbursements	<u>504,784</u>	<u>(4,788)</u>	<u>(55,884)</u>	<u>(311,296)</u>	<u>2,313,878</u>
Cash and investments - ending	<u>\$ 1,577,627</u>	<u>\$ 20,543</u>	<u>\$ 237,781</u>	<u>\$ 756,207</u>	<u>\$ 9,638,427</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Accident Report Fees	EDIT - County Share	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 31,210	\$ 3,023,588	\$ 16,348	\$ 108,246	\$ 46,746
Receipts:					
Taxes	-	1,188,568	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,056	-	-	-	238,271
Fines and forfeits	-	-	-	19,431	-
Other receipts	-	-	7,877	19	32,010
Total receipts	4,056	1,188,568	7,877	19,450	270,281
Disbursements:					
Personal services	-	-	-	-	146,905
Supplies	-	-	-	-	2,156
Other services and charges	-	458,815	-	-	105,696
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	165,918	-	13,982	1,368
Other disbursements	-	41,712	-	-	-
Total disbursements	-	666,445	-	13,982	256,125
Excess (deficiency) of receipts over (under) disbursements	4,056	522,123	7,877	5,468	14,156
Cash and investments - ending	\$ 35,266	\$ 3,545,711	\$ 24,225	\$ 113,714	\$ 60,902

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Community Transition Program	County Sales Disclosure Fees	Covered Bridges	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 130,359	\$ 33,506	\$ 8,405	\$ 1,693,050	\$ 2,106,596
Receipts:					
Taxes	-	-	-	337,771	477,120
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,825	-	3,700	30,341	42,859
Charges for services	-	7,660	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	48,206	66,489
Total receipts	<u>11,825</u>	<u>7,660</u>	<u>3,700</u>	<u>416,318</u>	<u>586,468</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	4,134	94,323	21,209
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	235,100	97,474
Other disbursements	33,450	-	-	-	-
Total disbursements	<u>33,450</u>	<u>-</u>	<u>4,134</u>	<u>329,423</u>	<u>118,683</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(21,625)</u>	<u>7,660</u>	<u>(434)</u>	<u>86,895</u>	<u>467,785</u>
Cash and investments - ending	<u>\$ 108,734</u>	<u>\$ 41,166</u>	<u>\$ 7,971</u>	<u>\$ 1,779,945</u>	<u>\$ 2,574,381</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Free Community	Emergency Right/Know	Enhanced Access	Co Extradition & Sheriff Ass't	Firearm Permit Fees
Cash and investments - beginning	\$ 127,435	\$ 32,009	\$ 41,793	\$ 2,201	\$ 23,501
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,888	-	-	-
Charges for services	39,117	-	17,310	-	23,950
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	39,117	5,888	17,310	-	23,950
Disbursements:					
Personal services	2,616	-	-	-	-
Supplies	1,985	1,569	-	-	33,507
Other services and charges	33,000	2,158	9,465	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	37,601	3,727	9,465	-	33,507
Excess (deficiency) of receipts over (under) disbursements	1,516	2,161	7,845	-	(9,557)
Cash and investments - ending	\$ 128,951	\$ 34,170	\$ 49,638	\$ 2,201	\$ 13,944

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General Drain Improvement	County Health	Security Protection	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 111,014	\$ 627,410	\$ 30,868	\$ 161,447	\$ 1,674,188
Receipts:					
Taxes	-	299,904	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	26,940	-	33,139	540,942
Charges for services	-	68,544	4,394	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	94,142	22,572	1	-	51,213
Total receipts	94,142	417,960	4,395	33,139	592,155
Disbursements:					
Personal services	-	365,122	-	-	193,630
Supplies	-	5,003	-	6,416	102,710
Other services and charges	-	74,346	-	-	12,313
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	300
Other disbursements	28,272	162	-	-	-
Total disbursements	28,272	444,633	-	6,416	308,953
Excess (deficiency) of receipts over (under) disbursements	65,870	(26,673)	4,395	26,723	283,202
Cash and investments - ending	\$ 176,884	\$ 600,737	\$ 35,263	\$ 188,170	\$ 1,957,390

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Public Safety County Share	County Misdemeanant	Motor Vehicle Highway	Auditor Plat Book	Rainy Day
Cash and investments - beginning	\$ 2,230,064	\$ 60,063	\$ 2,779,673	\$ 65,342	\$ 277,284
Receipts:					
Taxes	-	-	3,468	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,186,749	19,102	1,882,715	-	-
Charges for services	-	-	10,540	16,060	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	105,828	-	9,190
Total receipts	1,186,749	19,102	2,002,551	16,060	9,190
Disbursements:					
Personal services	-	-	713,432	14,250	26,561
Supplies	5,251	5,784	247,260	199	-
Other services and charges	187,542	7,331	499,311	440	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	153,338	-	674,320	-	-
Other disbursements	-	-	-	-	-
Total disbursements	346,131	13,115	2,134,323	14,889	26,561
Excess (deficiency) of receipts over (under) disbursements	840,618	5,987	(131,772)	1,171	(17,371)
Cash and investments - ending	\$ 3,070,682	\$ 66,050	\$ 2,647,901	\$ 66,513	\$ 259,913

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recorders Record Perpetuation	Riverboat Distribution County	County Sheriff Pension	Solid Waste Administrative Fee	Supplemental Public Defender
Cash and investments - beginning	\$ 151,480	\$ 214,493	\$ 119	\$ 84,754	\$ 79,500
Receipts:					
Taxes	-	-	-	8,495	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	76,877	-	-	-
Charges for services	62,300	-	1,354	-	39,976
Fines and forfeits	-	-	15,947	-	-
Other receipts	10	-	-	-	477
Total receipts	<u>62,310</u>	<u>76,877</u>	<u>17,301</u>	<u>8,495</u>	<u>40,453</u>
Disbursements:					
Personal services	45,349	-	17,298	-	-
Supplies	235	-	-	-	-
Other services and charges	20,055	80,000	-	824	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	33,679
Total disbursements	<u>65,639</u>	<u>80,000</u>	<u>17,298</u>	<u>824</u>	<u>33,679</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,329)</u>	<u>(3,123)</u>	<u>3</u>	<u>7,671</u>	<u>6,774</u>
Cash and investments - ending	<u>\$ 148,151</u>	<u>\$ 211,370</u>	<u>\$ 122</u>	<u>\$ 92,425</u>	<u>\$ 86,274</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust
Cash and investments - beginning	\$ 16,706	\$ 174,699	\$ 8,097	\$ 182,717	\$ 104,283
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	19,495
Charges for services	-	21,970	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	36,547	5	17,065	168,414	30
Total receipts	<u>36,547</u>	<u>21,975</u>	<u>17,065</u>	<u>168,414</u>	<u>19,525</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,840	-	-	652
Other services and charges	-	-	17,065	-	5,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	39,915
Other disbursements	43,034	-	-	136,123	-
Total disbursements	<u>43,034</u>	<u>1,840</u>	<u>17,065</u>	<u>136,123</u>	<u>46,067</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(6,487)</u>	<u>20,135</u>	<u>-</u>	<u>32,291</u>	<u>(26,542)</u>
Cash and investments - ending	<u>\$ 10,219</u>	<u>\$ 194,834</u>	<u>\$ 8,097</u>	<u>\$ 215,008</u>	<u>\$ 77,741</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Unsafe Premises	CASA	Auditor Ineligible Deductions	County Elected Officials Train	Statewide 9-1-1
Cash and investments - beginning	\$ 93,260	\$ 51,939	\$ 48,756	\$ 16,711	\$ 886,365
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	23,834	-	-	-
Charges for services	21,050	29,500	12,501	4,394	544,632
Fines and forfeits	-	-	-	-	-
Other receipts	1,471	2,780	-	1	20,787
Total receipts	22,521	56,114	12,501	4,395	565,419
Disbursements:					
Personal services	-	50,917	-	-	-
Supplies	-	438	-	-	-
Other services and charges	1,111	12,215	9,086	3,259	852,820
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,320	-	-	-	-
Total disbursements	2,431	63,570	9,086	3,259	852,820
Excess (deficiency) of receipts over (under) disbursements	20,090	(7,456)	3,415	1,136	(287,401)
Cash and investments - ending	\$ 113,350	\$ 44,483	\$ 52,171	\$ 17,847	\$ 598,964

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Probation Administrative	Juvenile Probation Administrative	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution
Cash and investments - beginning	\$ 44,604	\$ 12,204	\$ 402,126	\$ 36,567	\$ 13,677
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	32,063	1,060	108,703	1,033	-
Fines and forfeits	-	-	1,670	-	2,820
Other receipts	-	-	217	-	-
Total receipts	<u>32,063</u>	<u>1,060</u>	<u>110,590</u>	<u>1,033</u>	<u>2,820</u>
Disbursements:					
Personal services	-	-	156,228	-	-
Supplies	-	-	100	399	-
Other services and charges	-	-	72,863	104	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	533	-	-
Other disbursements	-	-	115	-	260
Total disbursements	<u>-</u>	<u>-</u>	<u>229,839</u>	<u>503</u>	<u>260</u>
Excess (deficiency) of receipts over (under) disbursements	<u>32,063</u>	<u>1,060</u>	<u>(119,249)</u>	<u>530</u>	<u>2,560</u>
Cash and investments - ending	<u>\$ 76,667</u>	<u>\$ 13,264</u>	<u>\$ 282,877</u>	<u>\$ 37,097</u>	<u>\$ 16,237</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drain Construction Reconstruction	Drain Maintenance	Circuit Court Administrative	K-2 Ordinance Violation	Self-Funded Insurance
Cash and investments - beginning	\$ 182,637	\$ 984,091	\$ 5,001	\$ 1,442	\$ 337,707
Receipts:					
Taxes	419,517	276,732	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,863	12,267	-	-	1,518,936
Total receipts	444,380	288,999	-	-	1,518,936
Disbursements:					
Personal services	-	-	-	-	161
Supplies	-	-	-	-	-
Other services and charges	-	5,244	-	-	1,127,077
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	316,624	256,469	-	-	1,019
Total disbursements	316,624	261,713	-	-	1,128,257
Excess (deficiency) of receipts over (under) disbursements	127,756	27,286	-	-	390,679
Cash and investments - ending	\$ 310,393	\$ 1,011,377	\$ 5,001	\$ 1,442	\$ 728,386

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	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	5,699,915	390	35,554	57,404	553,719
Total receipts	5,699,915	390	35,554	57,404	553,719
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	5,699,915	390	35,554	57,404	553,719
Total disbursements	5,699,915	390	35,554	57,404	553,719
Excess (deficiency) of receipts over (under) 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, 2023

	Payroll Medicare (FICA)	Payroll CAGIT	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	24,173,504
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,807,585
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	569,931	205,059	235,705	171	-
Total receipts	569,931	205,059	235,705	171	25,981,089
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	569,931	205,059	235,705	171	25,981,089
Total disbursements	569,931	205,059	235,705	171	25,981,089
Excess (deficiency) of receipts over (under) 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, 2023

	LIT Operating Levy	CVET-Commercial Vehicle Excise	Weed Lien Collections	Sewage Lien Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	1,655	53,325
Licenses and permits	-	-	-	-
Intergovernmental receipts	4,042,493	231,043	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>4,042,493</u>	<u>231,043</u>	<u>1,655</u>	<u>53,325</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	4,042,493	231,043	1,655	53,325
Total disbursements	<u>4,042,493</u>	<u>231,043</u>	<u>1,655</u>	<u>53,325</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-
Cash and investments - ending	<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, 2023

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement Fees	Overweight Vehicles	Special Death Benefit Fees
Cash and investments - beginning	\$ -	\$ 1,573	\$ 1,840	\$ 107	\$ 275
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	238,955	-	-	-	-
Charges for services	-	-	-	466	2,660
Fines and forfeits	-	10,095	34,131	-	-
Other receipts	-	-	180	-	-
Total receipts	<u>238,955</u>	<u>10,095</u>	<u>34,311</u>	<u>466</u>	<u>2,660</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	238,955	9,719	34,203	537	2,735
Total disbursements	<u>238,955</u>	<u>9,719</u>	<u>34,203</u>	<u>537</u>	<u>2,735</u>
Excess (deficiency) of receipts over (under) disbursements	-	376	108	(71)	(75)
Cash and investments - ending	\$ -	\$ 1,949	\$ 1,948	\$ 36	\$ 200

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Sales Disclosure Fees	Coroner Continuing Education	Interstate Offender Commerce	Mortgage Recording Fee	DLGF Homestead Prop Data
Cash and investments - beginning	\$ 810	\$ 392	\$ 125	\$ 215	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	7,660	4,405	975	2,460	126
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>7,660</u>	<u>4,405</u>	<u>975</u>	<u>2,460</u>	<u>126</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,860	4,414	1,038	2,475	126
Total disbursements	<u>7,860</u>	<u>4,414</u>	<u>1,038</u>	<u>2,475</u>	<u>126</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(200)</u>	<u>(9)</u>	<u>(63)</u>	<u>(15)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 610</u>	<u>\$ 383</u>	<u>\$ 62</u>	<u>\$ 200</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	State Sex Offender Adm	Child Restraint Violations	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax County Tourism
Cash and investments - beginning	\$ 25	\$ 50	\$ -	\$ -	\$ 20,682
Receipts:					
Taxes	-	-	-	-	254,912
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	174,189	-
Charges for services	325	75	225	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	325	75	225	174,189	254,912
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	325	125	225	174,189	253,486
Total disbursements	325	125	225	174,189	253,486
Excess (deficiency) of receipts over (under) disbursements	-	(50)	-	-	1,426
Cash and investments - ending	\$ 25	\$ -	\$ -	\$ -	\$ 22,108

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 County IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,813	\$ 106,350
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,239,162	2,526,558	2,526,558	50	14,339
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,531	-
Total receipts	<u>13,239,162</u>	<u>2,526,558</u>	<u>2,526,558</u>	<u>1,581</u>	<u>14,339</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	13,239,162	2,526,558	2,526,558	1,577	13,080
Total disbursements	<u>13,239,162</u>	<u>2,526,558</u>	<u>2,526,558</u>	<u>1,577</u>	<u>13,080</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	4	1,259
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,817</u>	<u>\$ 107,609</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.563 Prosec. IV-D Incentive	93.563 Clerk IV Incent-Prior	93.563 Clerk IV-D Incentive	MVH Restricted	Reassessment
Cash and investments - beginning	\$ 239,464	\$ 10,629	\$ 41,267	\$ 1,017,798	\$ 372,564
Receipts:					
Taxes	-	-	-	-	125,717
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	34,507	-	15,857	1,882,715	11,293
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	9	9,050	10,012
Total receipts	34,507	-	15,866	1,891,765	147,022
Disbursements:					
Personal services	1,604	-	13,674	397,685	1,500
Supplies	-	-	-	1,413,836	-
Other services and charges	9,614	-	-	142,794	156,950
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	14,684	-
Other disbursements	14,480	-	1,822	-	-
Total disbursements	25,698	-	15,496	1,968,999	158,450
Excess (deficiency) of receipts over (under) disbursements	8,809	-	370	(77,234)	(11,428)
Cash and investments - ending	\$ 248,273	\$ 10,629	\$ 41,637	\$ 940,564	\$ 361,136

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LOIT Special Distribution	LIT Jail	PSAP Public Safety Access Point	Opioid Restricted	Opioid Unrestricted
Cash and investments - beginning	\$ 67,353	\$ 2,257,002	\$ 2,112,554	\$ 198,807	\$ 84,633
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,836,383	909,561	55,098	15,143
Charges for services	-	-	899,306	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	1,836,383	1,808,867	55,098	15,143
Disbursements:					
Personal services	-	-	1,103,808	-	-
Supplies	-	-	1,496	-	-
Other services and charges	22,581	-	35,207	-	50,000
Debt service - principal and interest	-	1,329,500	-	-	-
Capital outlay	44,772	-	1,307	-	-
Other disbursements	-	-	-	-	-
Total disbursements	67,353	1,329,500	1,141,818	-	50,000
Excess (deficiency) of receipts over (under) disbursements	(67,353)	506,883	667,049	55,098	(34,857)
Cash and investments - ending	\$ -	\$ 2,763,885	\$ 2,779,603	\$ 253,905	\$ 49,776

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pre-Trial Diversion	Jury Pay	Alcohol & Drug Program	Drug Court	Superior Ct Admin of Justice
Cash and investments - beginning	\$ 89,848	\$ 7,445	\$ 352,475	\$ 53,659	\$ 1,460
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	108	-	-	-	-
Charges for services	-	6,861	5,331	9,255	-
Fines and forfeits	51,336	-	74,222	600	-
Other receipts	-	51	-	-	-
Total receipts	51,444	6,912	79,553	9,855	-
Disbursements:					
Personal services	44,765	-	64,130	-	-
Supplies	-	-	104	-	-
Other services and charges	7,526	-	2,174	4,649	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	14,294	-	-	-
Total disbursements	52,291	14,294	66,408	4,649	-
Excess (deficiency) of receipts over (under) disbursements	(847)	(7,382)	13,145	5,206	-
Cash and investments - ending	\$ 89,001	\$ 63	\$ 365,620	\$ 58,865	\$ 1,460

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Pros Forfeiture & Law Enforce	CASA Donations	County Law Enf Cont Educ	County Sex Offender	Law Enforcement Cont Ed
Cash and investments - beginning	\$ 3,212	\$ 8,615	\$ 7,232	\$ 30,948	\$ 44,011
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,925	-
Fines and forfeits	-	-	1,664	-	6,862
Other receipts	3,772	5,640	-	-	-
Total receipts	3,772	5,640	1,664	2,925	6,862
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,078	-	-	-
Other services and charges	-	-	-	-	2,104
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,290	-	-	-	-
Total disbursements	1,290	1,078	-	-	2,104
Excess (deficiency) of receipts over (under) disbursements	2,482	4,562	1,664	2,925	4,758
Cash and investments - ending	\$ 5,694	\$ 13,177	\$ 8,896	\$ 33,873	\$ 48,769

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	False Alarm Fees	TIF District - POET Chester	TIF District - Liberty/LaFont	TIF District - Cinergy 7 Noble	TIF District - Cinergy 8 Wab-Noble
Cash and investments - beginning	\$ 25	\$ -	\$ 1,168	\$ 8,114	\$ -
Receipts:					
Taxes	-	426,979	936	3,444	635,564
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	426,979	936	3,444	635,564
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	426,979	875	-	635,564
Total disbursements	-	426,979	875	-	635,564
Excess (deficiency) of receipts over (under) disbursements	-	-	61	3,444	-
Cash and investments - ending	\$ 25	\$ -	\$ 1,229	\$ 11,558	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TIF District - Cinergy 9 Wabash	TIF District - Cinergy 1 Chester	TIF District - Cinergy 2 N. Man	TIF District - Cinergy Pleasant	TIF District - Cinergy Expans Mainst
Cash and investments - beginning	\$ -	\$ 6,351	\$ -	\$ 689	\$ -
Receipts:					
Taxes	195,856	4,024	111,053	305	230,945
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>195,856</u>	<u>4,024</u>	<u>111,053</u>	<u>305</u>	<u>230,945</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>195,856</u>	<u>-</u>	<u>111,053</u>	<u>-</u>	<u>230,945</u>
Total disbursements	<u>195,856</u>	<u>-</u>	<u>111,053</u>	<u>-</u>	<u>230,945</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>4,024</u>	<u>-</u>	<u>305</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,375</u>	<u>\$ -</u>	<u>\$ 994</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TIF District - Original Business Pk	TIF District - Ford Meter Box	TIF District - FMB 9 Wabash	TIF District - Miami-Market St	TIF District- Cin Met Exp N Man PP
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	157,931	115,909	151,511	41,586	25,525
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>157,931</u>	<u>115,909</u>	<u>151,511</u>	<u>41,586</u>	<u>25,525</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>157,931</u>	<u>115,909</u>	<u>151,511</u>	<u>41,586</u>	<u>25,525</u>
Total disbursements	<u>157,931</u>	<u>115,909</u>	<u>151,511</u>	<u>41,586</u>	<u>25,525</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2023

	TIF District- Met Fiber 6 LaFon PP	TIF District- Met Fiber 5 Lib PP	TIF District- Met Fiber Lag Twp PP	Jail/Sheriff Project-Bond	Arc Light Business Park
Cash and investments - beginning	\$ 3,020	\$ 1,221	\$ 393	\$ 36,498	\$ 794,735
Receipts:					
Taxes	148	158	66	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	148	158	66	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,463	-	-	-	-
Total disbursements	1,463	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,315)	158	66	-	-
Cash and investments - ending	\$ 1,705	\$ 1,379	\$ 459	\$ 36,498	\$ 794,735

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Special Distribution	RE-Entry Court Project Income	LEPC Special Projects	Soil & Water Payroll Reimburs.	Commissary Payroll
Cash and investments - beginning	\$ 160,854	\$ 17,414	\$ 191	\$ 258	\$ 9,817
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,818	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	860	10,000
Total receipts	-	5,818	-	860	10,000
Disbursements:					
Personal services	-	-	-	942	15,817
Supplies	-	186	-	-	-
Other services and charges	-	276	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	462	-	942	15,817
Excess (deficiency) of receipts over (under) disbursements	-	5,356	-	(82)	(5,817)
Cash and investments - ending	\$ 160,854	\$ 22,770	\$ 191	\$ 176	\$ 4,000

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	EMA Volunteer Support	Commissioners Certificate Sale	Payroll AFLAC Life	Payroll Cancer ICU 125	Payroll Cancer Ins 125
Cash and investments - beginning	\$ 14,738	\$ 31,767	\$ 109	\$ 1,182	\$ 223
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,025	4,000	49	432	3,718
Total receipts	3,025	4,000	49	432	3,718
Disbursements:					
Personal services	-	-	-	-	-
Supplies	600	-	-	-	-
Other services and charges	401	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	465	-	-	-	-
Other disbursements	-	33,147	49	462	3,741
Total disbursements	1,466	33,147	49	462	3,741
Excess (deficiency) of receipts over (under) disbursements	1,559	(29,147)	-	(30)	(23)
Cash and investments - ending	\$ 16,297	\$ 2,620	\$ 109	\$ 1,152	\$ 200

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Dental Ins 125	Payroll Life Insurance	Payroll Short Term Disability	Payroll Vision Comp Ins 125	Payroll Critical Illness
Cash and investments - beginning	\$ 692	\$ 975	\$ 290	\$ (63)	\$ 1,580
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,497	15,740	3,061	12,550	721
Total receipts	6,497	15,740	3,061	12,550	721
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,525	15,211	3,019	12,692	721
Total disbursements	6,525	15,211	3,019	12,692	721
Excess (deficiency) of receipts over (under) disbursements	(28)	529	42	(142)	-
Cash and investments - ending	\$ 664	\$ 1,504	\$ 332	\$ (205)	\$ 1,580

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Accidental Ins 125	Payroll Dependent Life	Payroll Voluntary Life	Payroll Voluntary PERF	Payroll ROTH 457
Cash and investments - beginning	\$ (44)	\$ 864	\$ 1,519	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,156	2,610	21,698	4,627	43,291
Total receipts	1,156	2,610	21,698	4,627	43,291
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,169	2,659	21,350	4,627	43,291
Total disbursements	1,169	2,659	21,350	4,627	43,291
Excess (deficiency) of receipts over (under) disbursements	(13)	(49)	348	-	-
Cash and investments - ending	\$ (57)	\$ 815	\$ 1,867	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Payroll Health Ins 125	SWETA - St Welfare Excise Tax	Solid Waste Fee Collections	LIT Property Tax Relief	93.788 IN State Opioid Resp
Cash and investments - beginning	\$ 60,376	\$ -	\$ -	\$ 210,012	\$ 5,141
Receipts:					
Taxes	-	-	274,680	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,318,662	-	4,227,356	45,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	434,561	-	-	-	-
Total receipts	434,561	1,318,662	274,680	4,227,356	45,000
Disbursements:					
Personal services	-	-	-	-	15,159
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	14,583
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	440,421	1,318,662	274,680	3,437,583	20,399
Total disbursements	440,421	1,318,662	274,680	3,437,583	50,141
Excess (deficiency) of receipts over (under) disbursements	(5,860)	-	-	789,773	(5,141)
Cash and investments - ending	\$ 54,516	\$ -	\$ -	\$ 999,785	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.788 -IN State Opioid	16.575 Victims of Crime Act	16.575 VOCA SUPP	20.509 Wabash Transit Oper. Gt	20.609 Traffic Safety Grant 23
Cash and investments - beginning	\$ -	\$ (10,946)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,099	61,401	501	438,813	15,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	437
Total receipts	<u>15,099</u>	<u>61,401</u>	<u>501</u>	<u>438,813</u>	<u>15,437</u>
Disbursements:					
Personal services	598	59,437	-	-	15,437
Supplies	-	-	-	-	-
Other services and charges	2,917	-	390	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	2,518	111	438,813	-
Total disbursements	<u>3,515</u>	<u>61,955</u>	<u>501</u>	<u>438,813</u>	<u>15,437</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11,584</u>	<u>(554)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 11,584</u>	<u>\$ (11,500)</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, 2023

	20.616 SAVE GRANT	20.205 HWY Bridge Inspection	20.205 HWY Bridge 652 Project	20.205 HWY Bridge 143 Project	20.205 HWY Old State RD 15
Cash and investments - beginning	\$ -	\$ (34,625)	\$ -	\$ (23,694)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,136	63,599	66,072	73,151	52,817
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>10,136</u>	<u>63,599</u>	<u>66,072</u>	<u>73,151</u>	<u>52,817</u>
Disbursements:					
Personal services	10,136	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	39,791	75,268	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	81,888	58,736
Other disbursements	-	-	-	-	-
Total disbursements	<u>10,136</u>	<u>39,791</u>	<u>75,268</u>	<u>81,888</u>	<u>58,736</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>23,808</u>	<u>(9,196)</u>	<u>(8,737)</u>	<u>(5,919)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (10,817)</u>	<u>\$ (9,196)</u>	<u>\$ (32,431)</u>	<u>\$ (5,919)</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	20.205 HWY Bridge 96	93.292 SPHI Grant	93.658 Title IV-E Fund	93.268/93.323 COVID HEALTH	97.042 EMA Salary Grant
Cash and investments - beginning	\$ -	\$ 12,897	\$ -	\$ 58	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	95,386	-	-	-	32,992
Charges for services	-	-	47,060	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,792	-	-
Total receipts	95,386	-	50,852	-	32,992
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	100,624	2,201	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	32,992
Total disbursements	100,624	2,201	-	-	32,992
Excess (deficiency) of receipts over (under) disbursements	(5,238)	(2,201)	50,852	-	-
Cash and investments - ending	\$ (5,238)	\$ 10,696	\$ 50,852	\$ 58	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	97.042 EMA Perform Equip Grant	21.027 American Rescue Plan	21.032 Local Assistance/Tribal	JDAI Grant - Implementation
Cash and investments - beginning	\$ -	\$ 5,446,200	\$ 50,000	\$ 3,630
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	19,088	-	50,000	5,625
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>19,088</u>	<u>-</u>	<u>50,000</u>	<u>5,625</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	478
Other services and charges	-	741,284	-	1,821
Debt service - principal and interest	-	-	-	-
Capital outlay	-	16,859	-	-
Other disbursements	19,088	116,440	-	6,785
Total disbursements	<u>19,088</u>	<u>874,583</u>	<u>-</u>	<u>9,084</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(874,583)</u>	<u>50,000</u>	<u>(3,459)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,571,617</u>	<u>\$ 100,000</u>	<u>\$ 171</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JDAI Grant -Programming	Family Court Project Grant	Court Interpreter Grant	Court Reform Security Grant	Community Crossings Grant
Cash and investments - beginning	\$ 16,968	\$ 9,140	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,854	-	2,550	9,852	113,598
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,785	-	-	-	-
Total receipts	<u>20,639</u>	<u>-</u>	<u>2,550</u>	<u>9,852</u>	<u>113,598</u>
Disbursements:					
Personal services	4,112	-	-	-	-
Supplies	12,047	-	-	-	-
Other services and charges	20,304	-	2,550	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	9,852	113,598
Other disbursements	213	10	-	-	-
Total disbursements	<u>36,676</u>	<u>10</u>	<u>2,550</u>	<u>9,852</u>	<u>113,598</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(16,037)</u>	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 931</u>	<u>\$ 9,130</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, 2023

	2021-2 Community Cross GT	2022-1 Community Cross GT	2022-2 Community Cross GT	2020 Problem-Solv Drug Ct Gt	2020 Problem-Solv ReEntry Ct Gt
Cash and investments - beginning	\$ 124,378	\$ 6,462	\$ -	\$ 1,559	\$ 2,183
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	455,895	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	455,895	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	124,378	6,462	455,895	-	-
Other disbursements	-	-	-	-	-
Total disbursements	124,378	6,462	455,895	-	-
Excess (deficiency) of receipts over (under) disbursements	(124,378)	(6,462)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,559	\$ 2,183

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2020 Family Recovery Court Gt	23/24-JDAI -Coordination Grant	23/24-JDAI -Programming Grant	21/22 Family Recovery Court Gt	21/22 ReEntry Court Grant
Cash and investments - beginning	\$ 13,296	\$ -	\$ -	\$ 11,005	\$ 3,346
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	9,375	25,000	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	9,375	25,000	-	-
Disbursements:					
Personal services	-	-	2,650	-	-
Supplies	-	380	894	-	-
Other services and charges	-	6,384	6,110	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,764	9,654	-	-
Excess (deficiency) of receipts over (under) disbursements	-	2,611	15,346	-	-
Cash and investments - ending	\$ 13,296	\$ 2,611	\$ 15,346	\$ 11,005	\$ 3,346

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	21/22 Drug Court Grant	21/22-JDAI -ImplementationGT	21/22-JDAI -Programming GT	2022 Community Corrections Grant
Cash and investments - beginning	\$ 912	\$ 3,947	\$ 5,429	\$ 3,211
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	-	3,947	5,429	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	3,947	5,429	-
Excess (deficiency) of receipts over (under) disbursements	-	(3,947)	(5,429)	-
Cash and investments - ending	\$ 912	\$ -	\$ -	\$ 3,211

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2022 CC- Work Release Grant	2022 CC- Jail Treatment Grant	2022 CC- Re-entry Court Grant	2022 CC- Drug Court Grant	2022 CC- Probation Grant
Cash and investments - beginning	\$ 5,829	\$ 15,594	\$ 24,111	\$ 9,804	\$ 28,696
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	680	-	680
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	680	-	680
Excess (deficiency) of receipts over (under) disbursements	-	-	(680)	-	(680)
Cash and investments - ending	\$ 5,829	\$ 15,594	\$ 23,431	\$ 9,804	\$ 28,016

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2022 CC-Pretrial Services Grant	2022 Family Recovery Court GT	2024 Pretrial Service Court GT	Drug Court IOCS	Problem-Solv ReEntry Court
Cash and investments - beginning	\$ 14,375	\$ 5,256	\$ 3,196	\$ 7,733	\$ 8,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	691	-	-	-	-
Total receipts	691	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,196	7,255	7,808
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	5,256	-	-	-
Total disbursements	-	5,256	3,196	7,255	7,808
Excess (deficiency) of receipts over (under) disbursements	691	(5,256)	(3,196)	(7,255)	(7,808)
Cash and investments - ending	\$ 15,066	\$ -	\$ -	\$ 478	\$ 192

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Problem Solv-Family Recovery	Community Corrections Grant	CC -Work Release Grant	CC -Jail Treatment Grant	CC- Re-entry Court Grant
Cash and investments - beginning	\$ 5,769	\$ 2,392	\$ -	\$ 14,950	\$ 30,766
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	215,939	52,502	11,250	56,338
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	215,939	52,502	11,250	56,338
Disbursements:					
Personal services	-	180,499	38,230	-	67,478
Supplies	-	-	-	-	-
Other services and charges	4,841	13,092	12,798	15,708	18,249
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,841	193,591	51,028	15,708	85,727
Excess (deficiency) of receipts over (under) disbursements	(4,841)	22,348	1,474	(4,458)	(29,389)
Cash and investments - ending	\$ 928	\$ 24,740	\$ 1,474	\$ 10,492	\$ 1,377

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CC- Drug Court Grant	CC- Probation Grant	CC-Pretrial Services Grant	Family Recovery Court Gt	Pretrial Service Court GT
Cash and investments - beginning	\$ 11,176	\$ -	\$ 12,788	\$ 19,630	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	5,574	73,475	68,202	58,889	15,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	12,788	-	-	-
Total receipts	5,574	86,263	68,202	58,889	15,000
Disbursements:					
Personal services	-	76,652	65,735	66,386	-
Supplies	-	1,456	1,940	-	-
Other services and charges	15,367	1,900	-	6,434	12,643
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	12,788	-	-
Total disbursements	15,367	80,008	80,463	72,820	12,643
Excess (deficiency) of receipts over (under) disbursements	(9,793)	6,255	(12,261)	(13,931)	2,357
Cash and investments - ending	\$ 1,383	\$ 6,255	\$ 527	\$ 5,699	\$ 2,357

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Adult Drug Court IOCS	Problem-Solv ReEntry Court 23	Problem Solv-Family Recovery23	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 43,731,935
Receipts:				
Taxes	-	-	-	34,554,943
Licenses and permits	-	-	-	749
Intergovernmental receipts	10,000	10,000	10,000	48,429,419
Charges for services	-	-	-	3,069,783
Fines and forfeits	-	-	-	325,874
Other receipts	-	-	-	17,938,575
Total receipts	10,000	10,000	10,000	104,319,343
Disbursements:				
Personal services	-	-	2,427	11,473,430
Supplies	-	-	-	2,461,464
Other services and charges	9,847	9,925	2,801	9,380,180
Debt service - principal and interest	-	-	-	1,329,500
Capital outlay	-	-	-	2,611,768
Other disbursements	-	-	-	71,387,183
Total disbursements	9,847	9,925	5,228	98,643,525
Excess (deficiency) of receipts over (under) disbursements	153	75	4,772	5,675,818
Cash and investments - ending	\$ 153	\$ 75	\$ 4,772	\$ 49,407,753

WABASH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,112,818</u>	<u>\$ 193,876</u>

WABASH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroad Bank	Sheriff Dept Vehicles	\$ 30,574	12/31/23	06/30/26
Crossroad Bank	Sheriff Dept Vehicles	25,285	01/14/22	07/14/24
Wabash County Building Corporation	New Jail	<u>2,662,000</u>	07/15/22	01/15/42
Total governmental activities		<u>2,717,859</u>		
Total of annual lease payments		<u>\$ 2,717,859</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Notes and Loans Payable	Grossnickle Drain (562R) Reconstruction Loan	\$ 330,282	\$ 102,290
Notes and Loans Payable	Heeter-Blickenstaff-Creager (571R) Reconstruction Loan	55,330	21,701
Notes and Loans Payable	Revere Speicher (640BR) Reconstruction Loan	<u>77,338</u>	<u>31,988</u>
Total governmental activities		<u>462,950</u>	<u>155,979</u>
Totals		<u>\$ 462,950</u>	<u>\$ 155,979</u>

WABASH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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.

	Ending Balance
Governmental activities:	
Land	\$ 207,441
Infrastructure	67,119,333
Buildings	44,928,851
Improvements other than buildings	3,211
Machinery, equipment, and vehicles	<u>8,181,029</u>
Total governmental activities	<u>120,439,865</u>
Total capital assets	<u>\$ 120,439,865</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/>.