

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2016 to December 31, 2016



**FILED**  
09/25/2019



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Linda L. Conrad	01-01-13 to 12-31-16
	Marcie Shepherd	01-01-17 to 12-31-20
County Treasurer	Sharon K. Shaw	01-01-13 to 12-31-16
	LuAnn K. Layman	01-01-17 to 12-31-20
Clerk of the Circuit Court	Elaine J. Martin	01-01-15 to 12-31-18
	Lori J. Draper	01-01-19 to 12-31-22
County Sheriff	Robert E. Land	01-01-15 to 12-31-18
	Ryan Baker	01-01-19 to 12-31-22
County Recorder	Lori J. Draper	01-01-15 to 12-31-18
	Eric Rish	01-01-19 to 12-31-22
President of the Board of County Commissioners	Barry J. Eppley	01-01-16 to 12-31-16
	Scott Givens	01-01-17 to 12-31-17
	Brian K. Hauptert	01-01-18 to 12-31-18
	Barry J. Eppley	01-01-19 to 12-31-19
President of the County Council	Michael B. Ridenour	01-01-16 to 12-31-16
	Jeff Dawes	01-01-17 to 01-22-18
	Randy Curless	01-23-18 to 12-31-18
	Kyle Bowman	01-01-19 to 12-31-19



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Wabash County (County), which comprises the financial position and results of operations for the year ended December 31, 2016, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for 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.

***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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2016.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2016, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. 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, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated September 12, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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.

  
Paul D. Joyce, CPA  
State Examiner

September 12, 2019

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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.

WABASH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
Treasurer Cashbook	\$ 701,395	\$ 656,832	\$ 701,395	\$ 656,832
Sheriff Inmate Trust	1,518	229,222	226,812	3,928
Sheriff Commissary	47,364	126,628	138,930	35,062
Clerk Cashbook	363,048	3,288,789	3,375,440	276,397
Sheriff Cashbook	7,537	694,499	694,939	7,097
County General	1,796,420	7,596,998	7,967,272	1,426,146
Accident Report Fees	11,772	4,191	782	15,181
CAGIT County Certified Shares	433,747	1,977,617	1,768,828	642,536
EDIT - County Share	1,126,520	810,096	945,616	991,000
City/Town Court Costs	24,421	10,650	3,492	31,579
Clerk Records Perpetuation	39,403	30,240	18,545	51,098
Community Corrections Grant	58,337	319,552	384,531	(6,642)
Community Transition Program	25,115	45,250	23,819	46,546
County Sales Disclosure Fees	3,866	3,755	3,750	3,871
Covered Bridges	17,032	3,700	2,617	18,115
Cumulative Bridge	3,653,621	1,390,233	1,871,838	3,172,016
Cumulative Capital Development	857,324	235,926	175,634	917,616
Drug Free Community	38,458	28,659	27,847	39,270
Emergency Right/Know	8,341	4,917	2,169	11,089
Enhanced Access	7,152	6,061	9,390	3,823
County Extradition & Sheriff Ass't	1,977	225	-	2,202
Firearm Permit Fees	12,716	18,617	1,912	29,421
General Drain Improvement	139,602	517,285	603,820	53,067
County Health	207,104	428,853	369,482	266,475
Security Protection	8,260	2,376	3,140	7,496
Local Health Maintenance	161,447	35	35	161,447
Local Road & Street	325,043	285,132	465,185	144,990
LIT Public Safety County Share	619,737	740,227	997,055	362,909
County Misdemeanant	26,606	26,643	23,037	30,212
County Highway	1,949,022	2,668,632	2,225,890	2,391,764
Auditor Plat Book	3,670	7,395	-	11,065
Rainy Day	59,651	522,105	525,770	55,986
Recorders Record Perpetuation	71,760	36,186	38,075	69,871
Riverboat Distribution County Revenue	116,537	84,952	-	201,489
County Sex Offender	14,168	2,880	781	16,267
County Sheriff Pension	-	41,692	35,599	6,093
Solid Waste Administrative Fees	32,767	8,463	1,393	39,837
Supplemental Public Defender Services	121,768	56,860	87,500	91,128
Surplus Tax	2,229	22,797	21,540	3,486
Surveyor Corner Perpetuation	50,650	5,940	7,045	49,545
Tax Sale Redemption	59,540	32,563	82,043	10,060
Tax Sale Surplus	120,775	13,727	70,962	63,540
Local Health Trust	55,072	30,826	17,726	68,172
Unsafe Premises	52,979	15,398	14,021	54,356
CASA	57,361	127,901	95,628	89,634
Auditor Ineligible Deductions	89	-	-	89
County Elected Officials Training	2,762	2,405	3,748	1,419
Statewide 9-1-1	297,355	499,683	398,393	398,645
Adult Probation Administrative	72,157	26,033	-	98,190
Juvenile Probation Administrative	15,770	2,196	-	17,966
Adult Probation User Fees	557,859	79,847	45,658	592,048
Juvenile Probation User Fees	71,402	40,709	46,204	65,907
Administrative Justice Fees	1,082	5,598	-	6,680
Drain Construction/ Reconstruction	-	451,010	406,790	44,220
Drain Maintenance	670,870	253,749	252,324	672,295
County Historical Museum	3,470	-	-	3,470
Children First Collections	500	-	-	500
County Law Enforcement Continuing Education	9,564	2,423	888	11,099
TIF District - POET Chester	-	389,381	389,381	-
Self-Funded Insurance	1,892,000	1,383,354	1,301,017	1,974,337
Payroll Clearing	-	3,864,376	3,864,376	-
Payroll Donations - United Way	-	747	747	-
Payroll AFLAC Life	96	49	49	96
Payroll Voluntary PERF	-	4,228	4,228	-
Payroll Child Support Payment	-	13,003	13,003	-
Payroll IN Deferred Compensation Plan	-	47,692	47,692	-
Payroll Federal Withholding	-	501,289	501,289	-
Payroll Medicare (FICA)	-	401,802	401,802	-
Payroll CAGIT	-	141,170	141,170	-
Payroll State Gross Income Tax	-	175,771	175,771	-
Payroll Wage Garnishment	-	14,738	14,738	-
Settlement	-	22,230,066	22,230,066	-
LIT Operating Levy	-	2,471,499	2,471,499	-
LIT Public Safety	-	1,544,687	1,544,687	-
CVET - Commercial Vehicle Excise	-	193,056	193,056	-
Weed Lien Collections	-	11,118	11,118	-
Sewage Lien Collections	-	46,207	46,207	-
Financial Institution Tax	-	165,061	165,061	-
CEDIT Homestead Credit	24,985	-	-	24,985
LOIT Homestead Credit	20,577	1,235,750	1,224,595	31,732
LOIT PTRC	58,570	2,471,500	2,477,545	52,525
LOIT Qualifying Residential PTRC	47,340	2,471,499	2,463,583	55,256
Fines & Forfeitures	981	3,816	4,797	-
Infraction Judgment Fees	7,249	64,637	68,353	3,533
Special Death Benefit Fees	150	2,224	2,194	180
State Sales Disclosure Fees	320	3,755	3,615	460
Coroner Continuing Education Fees	378	4,052	4,038	392
Interstate Offender Commerce	-	125	125	-
Mortgage Recording Fee	205	2,743	2,703	245

WABASH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
State Sex Offender Administration	35	320	320	35
Pro Bono Legal Services	262	-	-	262
Inheritance Tax	-	10,021	10,021	-
Education Plate Fee	-	281	263	18
Riverboat Revenue Sharing	-	194,819	194,819	-
Innkeeper's Tax - County Tourism	-	138,704	128,368	10,336
CAGIT - State Distribution	-	6,178,749	6,178,749	-
CEDIT - State Distribution	-	1,548,089	1,548,089	-
93.563 Prosecutor PCA	1,356	2,713	2,371	1,698
93.563 County IV-D Incentive	66,450	15,947	14,617	67,780
93.563 Prosecutor IV-D Incentive	176,657	23,996	14,930	185,723
93.563 Clerk IV-D Incentive - Prior	25,274	-	7,650	17,624
93.563 Clerk IV-D Incentive	25,362	15,947	23,988	17,321
Payroll Cancer/ICU125	1,276	206,689	206,689	1,276
Alcohol & Drug Program	327,689	73,977	44,074	357,592
Drug Court	4,158	6,385	6,298	4,245
Law Enforcement Continuing Education	22,485	11,178	9,322	24,341
Payroll Cancer Insurance 125	241	6,268	6,286	223
Payroll Dental 125	750	8,744	8,744	750
Pre-Trial Diversion	82,587	63,264	61,121	84,730
Jury Pay	11,906	6,283	7,744	10,445
False Alarm Fees	25	-	-	25
K-2 Ordinance Violation	1,440	-	-	1,440
TIF District - Liberty - LaFontaine	669	1,392	1,317	744
TIF District - Cinery 7 Noble	-	3,009	3,009	-
TIF District - Cinery 8 Wabash-Noble	-	794,800	794,800	-
TIF District - Cinery 9 Wabash	-	111,578	111,578	-
TIF District - Cinery 1 Chester	-	1,720	1,720	-
TIF District - Cinery 2 North Manchester	-	124,679	124,679	-
TIF District - Cinery Pleasant	-	533	533	-
TIF District - Cinery Expansion Main Street	-	136,516	136,516	-
TIF District - Original Business Park	-	318,490	318,490	-
TIF District - Ford Meter Box	-	13,061	13,061	-
TIF District - FMB 9 Wabash	-	78,681	78,681	-
TIF District - Miami-Market Street	-	23,941	23,941	-
Payroll Life Insurance	1,970	23,199	24,155	1,014
Payroll Short Term Disability	115	2,554	2,554	115
Payroll Vision Comp Insurance125	906	11,733	11,825	814
Payroll Critical Illness	803	8,939	8,235	1,507
Payroll Accidental Insurance 125	93	1,685	1,706	72
Payroll Dependent Life	482	2,997	2,793	686
Payroll Voluntary Life	-	18,791	17,486	1,305
Payroll ROTH 457	-	29,984	29,984	-
Reassessment	347,935	146,363	173,219	321,079
LOIT Special Distribution	-	1,415,910	-	1,415,910
County Special Distribution	-	471,970	-	471,970
EMA Sprint Reimbursement	16,188	121	-	16,309
LEPC Special Projects	1,596	-	323	1,273
Soil & Water Payroll Reimbursement	43	1,076	996	123
Commissary Payroll	2,307	32,405	32,411	2,301
EMA Volunteer Support	8,154	2,688	3,124	7,718
Commissioners Certificate Sale	26,288	53,256	65,127	14,417
Community Corrections Project Income 2015	131,668	173,781	80,919	224,530
Treasurer's Cash Change	-	750	-	750
Payroll Health Insurance 125	60,010	409,950	405,494	64,466
SWETA - State Welfare Excise Tax	-	1,173,012	1,173,012	-
Solid Waste Fee Collections	-	273,640	273,640	-
Common School	5,715	845	-	6,560
Veterans Affairs Equipment Reimbursement	399	399	-	798
LIT 2016 Special Distribution	-	4,474,848	4,474,848	-
11.558 GIS Data Exchange Program	1,000	2,000	1,000	2,000
16.607 Bulletproof Vest Grant	574	-	-	574
20.601 RDP Occupational Protection Grant	1,744	-	1,744	-
16.738 Justice Assistance Grant	-	65,201	65,201	-
20.509 Wabash Transit Operating Grant	27,410	386,284	413,694	-
20.609 Operation Pullover 2013 Grant	193	-	-	193
20.609 Operation Pullover 2015	149	-	-	149
20.609 Operation Pullover 2016	-	4,974	4,808	166
93.268 Immunization Program Grant	13	-	13	-
93.292 SPHI Grant	40,736	-	-	40,736
97.042 EMA HLS Equipment Grant	121	-	121	-
97.042 EMA Salary Reimburse	31,351	30,362	61,713	-
97.042 2015 EMPG Competitive	-	14,000	14,000	-
97.042 EMA Performance Grant	-	5,106	5,106	-
97-067 Homeland Security Grant	-	11,487	11,487	-
EMA Defibrillator Grant	-	3,940	3,940	-
97.073 EMA 2010 HLS Grant	13	-	13	-
Community Corrections Local Grant	15	-	15	-
CC/Court RRP Grant	140,400	99,900	193,145	47,155
CC/Probation Grant	88,400	57,438	127,155	18,683
Community Foundation 2015-0034	4,195	-	4,125	70
Juvenile Detention Alternative (JDAI) Grant	-	39,375	29,146	10,229
Re-entry Court User Fee	-	265	-	265
Totals	\$ 18,938,171	\$ 83,956,575	\$ 82,754,860	\$ 20,139,886

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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 non-businesses 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).

*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.

*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.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, 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 Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution 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.

*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:

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*Funding Policy*

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Cash Balance Deficit**

The financial statement contains a fund with a deficit in cash. This is a result of the fund being set up for a reimbursable grant. The reimbursement for expenditures made by the County was not received by December 31, 2016.

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#### OTHER INFORMATION - UNAUDITED

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  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Treasurer Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cashbook	Sheriff Cashbook
Cash and investments - beginning	\$ 701,395	\$ 1,518	\$ 47,364	\$ 363,048	\$ 7,537
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	656,832	229,222	126,628	3,288,789	694,499
Total receipts	656,832	229,222	126,628	3,288,789	694,499
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	701,395	226,812	138,930	3,375,440	694,939
Total disbursements	701,395	226,812	138,930	3,375,440	694,939
Excess (deficiency) of receipts over disbursements	(44,563)	2,410	(12,302)	(86,651)	(440)
Cash and investments - ending	\$ 656,832	\$ 3,928	\$ 35,062	\$ 276,397	\$ 7,097

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County General	Accident Report Fees	CAGIT County Certified Shares	EDIT - County Share	City/Town Court Costs
Cash and investments - beginning	\$ 1,796,420	\$ 11,772	\$ 433,747	\$ 1,126,520	\$ 24,421
Receipts:					
Taxes	4,660,298	-	1,972,277	-	-
Licenses and permits	682	-	-	-	-
Intergovernmental receipts	627,172	-	5,340	743,755	-
Charges for services	730,581	4,191	-	-	-
Fines and forfeits	143,784	-	-	-	-
Other receipts	1,434,481	-	-	66,341	10,650
Total receipts	7,596,998	4,191	1,977,617	810,096	10,650
Disbursements:					
Personal services	4,886,881	-	992,445	-	-
Supplies	384,968	-	-	-	-
Other services and charges	1,576,625	782	767,288	678,287	3,492
Capital outlay	-	-	-	243,202	-
Other disbursements	1,118,798	-	9,095	24,127	-
Total disbursements	7,967,272	782	1,768,828	945,616	3,492
Excess (deficiency) of receipts over disbursements	(370,274)	3,409	208,789	(135,520)	7,158
Cash and investments - ending	\$ 1,426,146	\$ 15,181	\$ 642,536	\$ 991,000	\$ 31,579

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Clerk Records Perpetuation	Community Corrections Grant	Community Transition Program	County Sales Disclosure Fees	Covered Bridges
Cash and investments - beginning	\$ 39,403	\$ 58,337	\$ 25,115	\$ 3,866	\$ 17,032
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	724	264,493	45,250	-	3,700
Charges for services	-	-	-	3,755	-
Fines and forfeits	29,435	-	-	-	-
Other receipts	81	55,059	-	-	-
Total receipts	<u>30,240</u>	<u>319,552</u>	<u>45,250</u>	<u>3,755</u>	<u>3,700</u>
Disbursements:					
Personal services	14,121	278,961	16,395	-	-
Supplies	517	21,430	212	-	-
Other services and charges	5	78,569	7,212	3,750	2,617
Capital outlay	3,902	3,295	-	-	-
Other disbursements	-	2,276	-	-	-
Total disbursements	<u>18,545</u>	<u>384,531</u>	<u>23,819</u>	<u>3,750</u>	<u>2,617</u>
Excess (deficiency) of receipts over disbursements	<u>11,695</u>	<u>(64,979)</u>	<u>21,431</u>	<u>5</u>	<u>1,083</u>
Cash and investments - ending	<u>\$ 51,098</u>	<u>\$ (6,642)</u>	<u>\$ 46,546</u>	<u>\$ 3,871</u>	<u>\$ 18,115</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Right/Know	Enhanced Access
Cash and investments - beginning	\$ 3,653,621	\$ 857,324	\$ 38,458	\$ 8,341	\$ 7,152
Receipts:					
Taxes	292,293	214,960	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	85,720	19,338	-	-	-
Charges for services	-	-	28,659	-	6,061
Fines and forfeits	-	-	-	-	-
Other receipts	1,012,220	1,628	-	4,917	-
Total receipts	1,390,233	235,926	28,659	4,917	6,061
Disbursements:					
Personal services	-	-	4,182	-	-
Supplies	-	-	2,965	14	-
Other services and charges	1,113,369	35,054	20,700	2,155	9,390
Capital outlay	758,469	140,580	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,871,838	175,634	27,847	2,169	9,390
Excess (deficiency) of receipts over disbursements	(481,605)	60,292	812	2,748	(3,329)
Cash and investments - ending	\$ 3,172,016	\$ 917,616	\$ 39,270	\$ 11,089	\$ 3,823

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Extradition & Sheriff Ass't	Firearm Permit Fees	General Drain Improvement	County Health	Security Protection
Cash and investments - beginning	\$ 1,977	\$ 12,716	\$ 139,602	\$ 207,104	\$ 8,260
Receipts:					
Taxes	-	-	6,346	277,875	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,998	-
Charges for services	225	18,617	343,959	87,637	2,376
Fines and forfeits	-	-	-	181	-
Other receipts	-	-	166,980	38,162	-
Total receipts	225	18,617	517,285	428,853	2,376
Disbursements:					
Personal services	-	-	-	289,868	-
Supplies	-	-	-	6,196	-
Other services and charges	-	1,912	164,774	73,383	3,140
Capital outlay	-	-	-	-	-
Other disbursements	-	-	439,046	35	-
Total disbursements	-	1,912	603,820	369,482	3,140
Excess (deficiency) of receipts over disbursements	225	16,705	(86,535)	59,371	(764)
Cash and investments - ending	\$ 2,202	\$ 29,421	\$ 53,067	\$ 266,475	\$ 7,496

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Local Health Maintenance	Local Road & Street	LIT Public Safety County Share	County Misdemeanant	County Highway
Cash and investments - beginning	\$ 161,447	\$ 325,043	\$ 619,737	\$ 26,606	\$ 1,949,022
Receipts:					
Taxes	-	-	-	-	1,641
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	284,409	738,670	24,368	2,654,663
Charges for services	-	-	-	-	1,772
Fines and forfeits	-	-	-	-	-
Other receipts	35	723	1,557	2,275	10,556
Total receipts	35	285,132	740,227	26,643	2,668,632
Disbursements:					
Personal services	-	-	108,093	-	1,234,142
Supplies	-	465,185	-	-	612,460
Other services and charges	35	-	789,313	23,037	277,857
Capital outlay	-	-	99,649	-	101,336
Other disbursements	-	-	-	-	95
Total disbursements	35	465,185	997,055	23,037	2,225,890
Excess (deficiency) of receipts over disbursements	-	(180,053)	(256,828)	3,606	442,742
Cash and investments - ending	\$ 161,447	\$ 144,990	\$ 362,909	\$ 30,212	\$ 2,391,764

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Auditor Plat Book	Rainy Day	Recorders Record Perpetuation	Riverboat Distribution County Revenue	County Sex Offender
Cash and investments - beginning	\$ 3,670	\$ 59,651	\$ 71,760	\$ 116,537	\$ 14,168
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	471,970	-	84,952	-
Charges for services	7,395	-	36,186	-	-
Fines and forfeits	-	-	-	-	2,700
Other receipts	-	50,135	-	-	180
Total receipts	7,395	522,105	36,186	84,952	2,880
Disbursements:					
Personal services	-	53,800	34,026	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	4,049	-	781
Capital outlay	-	-	-	-	-
Other disbursements	-	471,970	-	-	-
Total disbursements	-	525,770	38,075	-	781
Excess (deficiency) of receipts over disbursements	7,395	(3,665)	(1,889)	84,952	2,099
Cash and investments - ending	\$ 11,065	\$ 55,986	\$ 69,871	\$ 201,489	\$ 16,267

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Sheriff Pension	Solid Waste Administrative Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ -	\$ 32,767	\$ 121,768	\$ 2,229	\$ 50,650
Receipts:					
Taxes	-	8,463	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	980	-	56,860	-	5,940
Fines and forfeits	40,712	-	-	-	-
Other receipts	-	-	-	22,797	-
Total receipts	41,692	8,463	56,860	22,797	5,940
Disbursements:					
Personal services	35,599	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	635	87,500	21,540	7,045
Capital outlay	-	758	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	35,599	1,393	87,500	21,540	7,045
Excess (deficiency) of receipts over disbursements	6,093	7,070	(30,640)	1,257	(1,105)
Cash and investments - ending	\$ 6,093	\$ 39,837	\$ 91,128	\$ 3,486	\$ 49,545

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust	Unsafe Premises	CASA
Cash and investments - beginning	\$ 59,540	\$ 120,775	\$ 55,072	\$ 52,979	\$ 57,361
Receipts:					
Taxes	-	13,727	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	30,826	-	98,071
Charges for services	-	-	-	15,398	29,500
Fines and forfeits	-	-	-	-	-
Other receipts	32,563	-	-	-	330
Total receipts	<u>32,563</u>	<u>13,727</u>	<u>30,826</u>	<u>15,398</u>	<u>127,901</u>
Disbursements:					
Personal services	-	-	-	-	83,972
Supplies	-	-	-	-	855
Other services and charges	29,187	41,490	7,638	14,021	9,205
Capital outlay	-	-	8,419	-	1,596
Other disbursements	52,856	29,472	1,669	-	-
Total disbursements	<u>82,043</u>	<u>70,962</u>	<u>17,726</u>	<u>14,021</u>	<u>95,628</u>
Excess (deficiency) of receipts over disbursements	<u>(49,480)</u>	<u>(57,235)</u>	<u>13,100</u>	<u>1,377</u>	<u>32,273</u>
Cash and investments - ending	<u>\$ 10,060</u>	<u>\$ 63,540</u>	<u>\$ 68,172</u>	<u>\$ 54,356</u>	<u>\$ 89,634</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Auditor Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 89	\$ 2,762	\$ 297,355	\$ 72,157	\$ 15,770
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	2,376	498,983	26,033	2,196
Fines and forfeits	-	-	-	-	-
Other receipts	-	29	700	-	-
Total receipts	-	2,405	499,683	26,033	2,196
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	3,748	331,776	-	-
Capital outlay	-	-	63,617	-	-
Other disbursements	-	-	3,000	-	-
Total disbursements	-	3,748	398,393	-	-
Excess (deficiency) of receipts over disbursements	-	(1,343)	101,290	26,033	2,196
Cash and investments - ending	\$ 89	\$ 1,419	\$ 398,645	\$ 98,190	\$ 17,966

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Adult Probation User Fees	Juvenile Probation User Fees	Administrative Justice Fees	Drain Construction/ Reconstruction	Drain Maintenance
Cash and investments - beginning	\$ 557,859	\$ 71,402	\$ 1,082	\$ -	\$ 670,870
Receipts:					
Taxes	-	-	-	590	187,919
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	398	-	-	-	-
Charges for services	77,538	36,270	-	-	-
Fines and forfeits	1,867	39	4,938	-	-
Other receipts	44	4,400	660	450,420	65,830
Total receipts	79,847	40,709	5,598	451,010	253,749
Disbursements:					
Personal services	8,735	45,521	-	-	-
Supplies	2,389	308	-	-	-
Other services and charges	34,534	375	-	270,006	252,324
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	136,784	-
Total disbursements	45,658	46,204	-	406,790	252,324
Excess (deficiency) of receipts over disbursements	34,189	(5,495)	5,598	44,220	1,425
Cash and investments - ending	\$ 592,048	\$ 65,907	\$ 6,680	\$ 44,220	\$ 672,295

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	County Historical Museum	Children First Collections	County Law Enforcement Continuing Education	TIF District - POET Chester	Self-Funded Insurance
Cash and investments - beginning	\$ 3,470	\$ 500	\$ 9,564	\$ -	\$ 1,892,000
Receipts:					
Taxes	-	-	-	389,381	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	2,423	-	-
Other receipts	-	-	-	-	1,383,354
Total receipts	-	-	2,423	389,381	1,383,354
Disbursements:					
Personal services	-	-	-	-	203
Supplies	-	-	-	-	-
Other services and charges	-	-	888	-	1,300,814
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	389,381	-
Total disbursements	-	-	888	389,381	1,301,017
Excess (deficiency) of receipts over disbursements	-	-	1,535	-	82,337
Cash and investments - ending	\$ 3,470	\$ 500	\$ 11,099	\$ -	\$ 1,974,337

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Payroll Clearing	Payroll Donations - United Way	Payroll AFLAC Life	Payroll Voluntary PERF	Payroll Child Support Payment
Cash and investments - beginning	\$ -	\$ -	\$ 96	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,864,376	747	49	4,228	13,003
Total receipts	3,864,376	747	49	4,228	13,003
Disbursements:					
Personal services	-	-	49	4,228	-
Supplies	-	-	-	-	-
Other services and charges	-	747	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,864,376	-	-	-	13,003
Total disbursements	3,864,376	747	49	4,228	13,003
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 96	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Payroll IN Deferred Compensation Plan	Payroll Federal Withholding	Payroll Medicare (FICA)	Payroll CAGIT	Payroll State Gross Income Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	47,692	501,289	401,802	141,170	175,771
Total receipts	47,692	501,289	401,802	141,170	175,771
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	47,692	501,289	401,802	141,170	175,771
Total disbursements	47,692	501,289	401,802	141,170	175,771
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, 2016

	Payroll Wage Garnishment	Settlement	LIT Operating Levy	LIT Public Safety	CVET - Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	20,597,611	2,471,499	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,632,455	-	1,544,687	193,056
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,738	-	-	-	-
Total receipts	14,738	22,230,066	2,471,499	1,544,687	193,056
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	22,230,066	2,471,499	1,544,687	193,056
Capital outlay	-	-	-	-	-
Other disbursements	14,738	-	-	-	-
Total disbursements	14,738	22,230,066	2,471,499	1,544,687	193,056
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, 2016

	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 24,985	\$ 20,577
Receipts:					
Taxes	11,118	43,049	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	165,061	-	1,235,750
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,158	-	-	-
Total receipts	<u>11,118</u>	<u>46,207</u>	<u>165,061</u>	<u>-</u>	<u>1,235,750</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	11,118	46,207	165,061	-	1,224,595
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,118</u>	<u>46,207</u>	<u>165,061</u>	<u>-</u>	<u>1,224,595</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,155</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,985</u>	<u>\$ 31,732</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT PTRC	LOIT Qualifying Residential PTRC	Fines & Forfeitures	Infraction Judgment Fees	Special Death Benefit Fees
Cash and investments - beginning	\$ 58,570	\$ 47,340	\$ 981	\$ 7,249	\$ 150
Receipts:					
Taxes	2,471,500	2,265,541	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,224
Fines and forfeits	-	-	3,816	58,254	-
Other receipts	-	205,958	-	6,383	-
Total receipts	<u>2,471,500</u>	<u>2,471,499</u>	<u>3,816</u>	<u>64,637</u>	<u>2,224</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,477,545	2,463,583	4,797	68,353	1,024
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	1,170
Total disbursements	<u>2,477,545</u>	<u>2,463,583</u>	<u>4,797</u>	<u>68,353</u>	<u>2,194</u>
Excess (deficiency) of receipts over disbursements	<u>(6,045)</u>	<u>7,916</u>	<u>(981)</u>	<u>(3,716)</u>	<u>30</u>
Cash and investments - ending	<u>\$ 52,525</u>	<u>\$ 55,256</u>	<u>\$ -</u>	<u>\$ 3,533</u>	<u>\$ 180</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	State Sales Disclosure Fees	Coroner Continuing Education Fees	Interstate Offender Commerce	Mortgage Recording Fee	State Sex Offender Administration
Cash and investments - beginning	\$ 320	\$ 378	\$ -	\$ 205	\$ 35
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,755	4,052	125	2,743	320
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,755</u>	<u>4,052</u>	<u>125</u>	<u>2,743</u>	<u>320</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,010	1,938	-	1,510	130
Capital outlay	-	-	-	-	-
Other disbursements	1,605	2,100	125	1,193	190
Total disbursements	<u>3,615</u>	<u>4,038</u>	<u>125</u>	<u>2,703</u>	<u>320</u>
Excess (deficiency) of receipts over disbursements	<u>140</u>	<u>14</u>	<u>-</u>	<u>40</u>	<u>-</u>
Cash and investments - ending	<u>\$ 460</u>	<u>\$ 392</u>	<u>\$ -</u>	<u>\$ 245</u>	<u>\$ 35</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Pro Bono Legal Services	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism
Cash and investments - beginning	\$ 262	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	138,704
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,021	-	194,819	-
Charges for services	-	-	281	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	10,021	281	194,819	138,704
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	10,021	263	194,819	128,368
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	10,021	263	194,819	128,368
Excess (deficiency) of receipts over disbursements	-	-	18	-	10,336
Cash and investments - ending	\$ 262	\$ -	\$ 18	\$ -	\$ 10,336

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CAGIT - State Distribution	CEDIT - State Distribution	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 1,356	\$ 66,450	\$ 176,657
Receipts:					
Taxes	6,178,749	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,548,089	1,599	15,947	23,996
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,114	-	-
Total receipts	<u>6,178,749</u>	<u>1,548,089</u>	<u>2,713</u>	<u>15,947</u>	<u>23,996</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	6,178,749	1,548,089	2,371	14,617	14,930
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>6,178,749</u>	<u>1,548,089</u>	<u>2,371</u>	<u>14,617</u>	<u>14,930</u>
Excess (deficiency) of receipts over disbursements	-	-	342	1,330	9,066
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,698</u>	<u>\$ 67,780</u>	<u>\$ 185,723</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.563 Clerk IV-D Incentive - Prior	93.563 Clerk IV-D Incentive	Payroll Cancer/ICU125	Alcohol & Drug Program	Drug Court
Cash and investments - beginning	\$ 25,274	\$ 25,362	\$ 1,276	\$ 327,689	\$ 4,158
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,947	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	73,977	6,385
Other receipts	-	-	206,689	-	-
Total receipts	-	15,947	206,689	73,977	6,385
Disbursements:					
Personal services	-	23,717	731	-	-
Supplies	-	13	-	-	-
Other services and charges	7,650	258	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	205,958	44,074	6,298
Total disbursements	7,650	23,988	206,689	44,074	6,298
Excess (deficiency) of receipts over disbursements	(7,650)	(8,041)	-	29,903	87
Cash and investments - ending	\$ 17,624	\$ 17,321	\$ 1,276	\$ 357,592	\$ 4,245

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Law Enforcement Continuing Education	Payroll Cancer Insurance 125	Payroll Dental 125	Pre-Trial Diversion	Jury Pay
Cash and investments - beginning	\$ 22,485	\$ 241	\$ 750	\$ 82,587	\$ 11,906
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	11,178	-	-	61,264	6,099
Other receipts	-	6,268	8,744	2,000	184
Total receipts	11,178	6,268	8,744	63,264	6,283
Disbursements:					
Personal services	-	6,286	8,744	42,200	-
Supplies	-	-	-	-	-
Other services and charges	9,142	-	-	12,426	7,744
Capital outlay	-	-	-	6,495	-
Other disbursements	180	-	-	-	-
Total disbursements	9,322	6,286	8,744	61,121	7,744
Excess (deficiency) of receipts over disbursements	1,856	(18)	-	2,143	(1,461)
Cash and investments - ending	\$ 24,341	\$ 223	\$ 750	\$ 84,730	\$ 10,445

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	False Alarm Fees	K-2 Ordinance Violation	TIF District - Liberty - LaFontaine	TIF District - Cinergy 7 Noble	TIF District - Cinergy 8 Wabash-Noble
Cash and investments - beginning	\$ 25	\$ 1,440	\$ 669	\$ -	\$ -
Receipts:					
Taxes	-	-	1,392	3,009	794,800
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	1,392	3,009	794,800
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,317	3,009	794,800
Total disbursements	-	-	1,317	3,009	794,800
Excess (deficiency) of receipts over disbursements	-	-	75	-	-
Cash and investments - ending	\$ 25	\$ 1,440	\$ 744	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	TIF District - Cinergy 9 Wabash	TIF District - Cinergy 1 Chester	TIF District - Cinergy 2 North Manchester	TIF District - Cinergy Pleasant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	111,578	1,720	124,679	533
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>111,578</u>	<u>1,720</u>	<u>124,679</u>	<u>533</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	<u>111,578</u>	<u>1,720</u>	<u>124,679</u>	<u>533</u>
Total disbursements	<u>111,578</u>	<u>1,720</u>	<u>124,679</u>	<u>533</u>
Excess (deficiency) of receipts over 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, 2016

	TIF District - Cinergy Expansion Main Street	TIF District - Original Business Park	TIF District - Ford Meter Box	TIF District - FMB 9 Wabash
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	136,516	318,490	13,061	78,681
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>136,516</u>	<u>318,490</u>	<u>13,061</u>	<u>78,681</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>136,516</u>	<u>318,490</u>	<u>13,061</u>	<u>78,681</u>
Excess (deficiency) of receipts over 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, 2016

	TIF District - Miami-Market Street	Payroll Life Insurance	Payroll Short Term Disability	Payroll Vision Comp Insurance125	Payroll Critical Illness
Cash and investments - beginning	\$ -	\$ 1,970	\$ 115	\$ 906	\$ 803
Receipts:					
Taxes	23,941	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	23,199	2,554	11,733	8,939
Total receipts	23,941	23,199	2,554	11,733	8,939
Disbursements:					
Personal services	-	24,155	2,554	11,825	8,235
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	23,941	-	-	-	-
Total disbursements	23,941	24,155	2,554	11,825	8,235
Excess (deficiency) of receipts over disbursements	-	(956)	-	(92)	704
Cash and investments - ending	\$ -	\$ 1,014	\$ 115	\$ 814	\$ 1,507

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Payroll Accidental Insurance 125	Payroll Dependent Life	Payroll Voluntary Life	Payroll ROTH 457	Reassessment
Cash and investments - beginning	\$ 93	\$ 482	\$ -	\$ -	\$ 347,935
Receipts:					
Taxes	-	-	-	-	133,695
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,027
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,685	2,997	18,791	29,984	641
Total receipts	1,685	2,997	18,791	29,984	146,363
Disbursements:					
Personal services	1,706	2,793	17,486	29,984	2,000
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	171,219
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,706	2,793	17,486	29,984	173,219
Excess (deficiency) of receipts over disbursements	(21)	204	1,305	-	(26,856)
Cash and investments - ending	\$ 72	\$ 686	\$ 1,305	\$ -	\$ 321,079

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LOIT Special Distribution	County Special Distribution	EMA Sprint Reimbursement	LEPC Special Projects	Soil & Water Payroll Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ 16,188	\$ 1,596	\$ 43
Receipts:					
Taxes	1,415,910	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	100
Other receipts	-	471,970	121	-	976
Total receipts	<u>1,415,910</u>	<u>471,970</u>	<u>121</u>	<u>-</u>	<u>1,076</u>
Disbursements:					
Personal services	-	-	-	-	996
Supplies	-	-	-	-	-
Other services and charges	-	-	-	323	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>323</u>	<u>996</u>
Excess (deficiency) of receipts over disbursements	<u>1,415,910</u>	<u>471,970</u>	<u>121</u>	<u>(323)</u>	<u>80</u>
Cash and investments - ending	<u>\$ 1,415,910</u>	<u>\$ 471,970</u>	<u>\$ 16,309</u>	<u>\$ 1,273</u>	<u>\$ 123</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Commissary Payroll	EMA Volunteer Support	Commissioners Certificate Sale	Community Corrections Project Income 2015	Treasurer's Cash Change
Cash and investments - beginning	\$ 2,307	\$ 8,154	\$ 26,288	\$ 131,668	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	173,781	750
Fines and forfeits	-	-	-	-	-
Other receipts	32,405	2,688	53,256	-	-
Total receipts	32,405	2,688	53,256	173,781	750
Disbursements:					
Personal services	32,411	-	-	-	-
Supplies	-	-	-	711	-
Other services and charges	-	3,124	962	25,164	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	64,165	55,044	-
Total disbursements	32,411	3,124	65,127	80,919	-
Excess (deficiency) of receipts over disbursements	(6)	(436)	(11,871)	92,862	750
Cash and investments - ending	\$ 2,301	\$ 7,718	\$ 14,417	\$ 224,530	\$ 750

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	Payroll Health Insurance 125	SWETA - State Welfare Excise Tax	Solid Waste Fee Collections	Common School	Veterans Affairs Equipment Reimbursement
Cash and investments - beginning	\$ 60,010	\$ -	\$ -	\$ 5,715	\$ 399
Receipts:					
Taxes	-	-	273,640	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,173,012	-	-	399
Charges for services	-	-	-	845	-
Fines and forfeits	-	-	-	-	-
Other receipts	409,950	-	-	-	-
Total receipts	409,950	1,173,012	273,640	845	399
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	405,494	1,173,012	273,640	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	405,494	1,173,012	273,640	-	-
Excess (deficiency) of receipts over disbursements	4,456	-	-	845	399
Cash and investments - ending	\$ 64,466	\$ -	\$ -	\$ 6,560	\$ 798

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	LIT 2016 Special Distribution	11.558 GIS Data Exchange Program	16.607 Bulletproof Vest Grant	20.601 RDP Occupational Protection Grant	16.738 Justice Assistance Grant
Cash and investments - beginning	\$ -	\$ 1,000	\$ 574	\$ 1,744	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,474,848	-	-	-	65,201
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,000	-	-	-
Total receipts	4,474,848	2,000	-	-	65,201
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,474,848	1,000	-	-	65,201
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	1,744	-
Total disbursements	4,474,848	1,000	-	1,744	65,201
Excess (deficiency) of receipts over disbursements	-	1,000	-	(1,744)	-
Cash and investments - ending	\$ -	\$ 2,000	\$ 574	\$ -	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	20.509 Wabash Transit Operating Grant	20.609 Operation Pullover 2013 Grant	20.609 Operation Pullover 2015	20.609 Operation Pullover 2016	93.268 Immunization Program Grant
Cash and investments - beginning	\$ 27,410	\$ 193	\$ 149	\$ -	\$ 13
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	386,284	-	-	4,974	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>386,284</u>	<u>-</u>	<u>-</u>	<u>4,974</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	4,808	-
Supplies	-	-	-	-	-
Other services and charges	413,694	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	13
Total disbursements	<u>413,694</u>	<u>-</u>	<u>-</u>	<u>4,808</u>	<u>13</u>
Excess (deficiency) of receipts over disbursements	<u>(27,410)</u>	<u>-</u>	<u>-</u>	<u>166</u>	<u>(13)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 193</u>	<u>\$ 149</u>	<u>\$ 166</u>	<u>\$ -</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	93.292 SPHI Grant	97.042 EMA HLS Equipment Grant	97.042 EMA Salary Reimburse	97.042 2015 EMPG Competitive	97.042 EMA Performance Grant
Cash and investments - beginning	\$ 40,736	\$ 121	\$ 31,351	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	30,362	14,000	5,106
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>30,362</u>	<u>14,000</u>	<u>5,106</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	14,000	5,106
Capital outlay	-	-	-	-	-
Other disbursements	-	121	61,713	-	-
Total disbursements	<u>-</u>	<u>121</u>	<u>61,713</u>	<u>14,000</u>	<u>5,106</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(121)</u>	<u>(31,351)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 40,736</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, 2016

	97-067 Homeland Security Grant	EMA Defibrillator Grant	97.073 EMA 2010 HLS Grant	Community Corrections Local Grant	CC/Court RRP Grant
Cash and investments - beginning	\$ -	\$ -	\$ 13	\$ 15	\$ 140,400
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	11,487	3,940	-	-	99,250
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	650
Total receipts	<u>11,487</u>	<u>3,940</u>	<u>-</u>	<u>-</u>	<u>99,900</u>
Disbursements:					
Personal services	-	-	-	-	94,715
Supplies	-	-	-	-	4,244
Other services and charges	11,487	3,940	-	-	92,893
Capital outlay	-	-	-	-	-
Other disbursements	-	-	13	15	1,293
Total disbursements	<u>11,487</u>	<u>3,940</u>	<u>13</u>	<u>15</u>	<u>193,145</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(13)</u>	<u>(15)</u>	<u>(93,245)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,155</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2016

	CC/Probation Grant	Community Foundation 2015-0034	Juvenile Detention Alternative (JDAI) Grant	Re-entry Court User Fee	Totals
Cash and investments - beginning	\$ 88,400	\$ 4,195	\$ -	\$ -	\$ 18,938,171
Receipts:					
Taxes	-	-	-	-	45,635,186
Licenses and permits	-	-	-	-	682
Intergovernmental receipts	57,438	-	39,375	-	19,167,947
Charges for services	-	-	-	265	2,212,629
Fines and forfeits	-	-	-	-	447,152
Other receipts	-	-	-	-	16,492,979
Total receipts	<u>57,438</u>	<u>-</u>	<u>39,375</u>	<u>265</u>	<u>83,956,575</u>
Disbursements:					
Personal services	76,956	-	19,849	-	8,503,372
Supplies	1,049	-	113	-	1,503,629
Other services and charges	39,090	4,125	34	-	56,266,031
Capital outlay	10,060	-	9,150	-	1,450,528
Other disbursements	-	-	-	-	15,031,300
Total disbursements	<u>127,155</u>	<u>4,125</u>	<u>29,146</u>	<u>-</u>	<u>82,754,860</u>
Excess (deficiency) of receipts over disbursements	<u>(69,717)</u>	<u>(4,125)</u>	<u>10,229</u>	<u>265</u>	<u>1,201,715</u>
Cash and investments - ending	<u>\$ 18,683</u>	<u>\$ 70</u>	<u>\$ 10,229</u>	<u>\$ 265</u>	<u>\$ 20,139,886</u>

WABASH COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2016

Government	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 125,443</u>	<u>\$ 126,839</u>

WABASH COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Drudge Drain	\$ 60,979	7/25/2016	7/1/2021
Crossroads Bank	Wertenberger Drain	38,773	9/6/2016	7/1/2021
Crossroads Bank	Master Equipment Lease Purchase Central Dispatch	10,346	1/12/2015	2/1/2017
Crossroads Bank	Sheriff Dept. Vehicles	24,916	2/1/2016	12/31/2018
Crossroads Bank	Sheriff Dept. Vehicles	<u>17,053</u>	3/9/2015	12/31/2017
Total of annual lease payments		<u>\$ 152,067</u>		

WABASH COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2016

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	\$ 169,541
Infrastructure	63,986,948
Buildings	6,771,128
Machinery, equipment, and vehicles	<u>5,094,517</u>
Total capital assets	<u>\$ 76,022,134</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/>.