

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2017 to December 31, 2017



FILED
09/25/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Marcie Shepherd	01-01-17 to 12-31-20
County Treasurer	LuAnn K. Layman	01-01-17 to 12-31-20
Clerk of the Circuit Court	Elaine J. Martin Lori J. Draper	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Robert E. Land Ryan Baker	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Lori J. Draper Eric Rish	01-01-15 to 12-31-18 01-01-19 to 12-31-22
President of the Board of County Commissioners	Scott Givens Brian Haupert Barry J. Eppley	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19
President of the County Council	Jeff Dawes Randy Curless Kyle Bowman	01-01-17 to 01-22-18 01-23-18 to 12-31-18 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, 2017, 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. 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, 2017.


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, 2017, 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.


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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Treasurer Cashbook	\$ 656,832	\$ 591,696	\$ 656,832	\$ 591,696
Sheriff Inmate Trust	3,928	262,007	263,693	2,242
Sheriff Commissary	35,062	147,747	131,308	51,501
Clerk Cashbook	276,397	4,138,909	3,887,043	528,263
Sheriff Cashbook	7,097	936,939	938,964	5,072
County General	1,426,146	10,087,643	8,760,213	2,753,576
Accident Report Fees	15,181	4,600	5,717	14,064
CAGIT County Certified Shares	642,536	-	642,536	-
EDIT - County Share	991,000	798,401	617,405	1,171,996
City/Town Court Costs	31,579	10,665	36	42,208
Clerk Records Perpetuation	51,098	39,222	16,767	73,553
Community Corrections Grant	(6,642)	286,727	237,441	42,644
Community Transition Program	46,546	36,750	75,140	8,156
County Sales Disclosure Fees	3,871	4,220	3,000	5,091
Covered Bridges	18,115	3,700	3,162	18,653
Cumulative Bridge	3,172,016	863,539	664,313	3,371,242
Cumulative Capital Development	917,616	268,758	422,741	763,633
Drug Free Community	39,270	25,737	25,172	39,835
Emergency Right/Know	11,089	5,787	2,866	14,010
Enhanced Access	3,823	13,790	9,961	7,652
County Extradition & Sheriff Ass't	2,202	-	-	2,202
Firearm Permit Fees	29,421	9,923	1,900	37,444
General Drain Improvement	53,067	361,000	318,856	95,211
County Health	266,475	467,035	355,681	377,829
Security Protection	7,496	3,534	6,000	5,030
Local Health Maintenance	161,447	-	-	161,447
Local Road & Street	144,990	362,202	-	507,192
LIT Public Safety County Share	362,909	783,912	1,061,024	85,797
County Misdemeanant	30,212	24,368	23,413	31,167
County Highway	2,391,764	2,932,070	3,131,212	2,192,622
Auditor Plat Book	11,065	7,405	-	18,470
Rainy Day	55,986	144	478	55,652
Recorders Record Perpetuation	69,871	49,719	58,896	60,694
Riverboat Distribution County Revenue	201,489	84,955	186,588	99,856
County Sex Offender	16,267	3,173	563	18,877
County Sheriff Pension	6,093	34,718	40,811	-
Solid Waste Administrative Fees	39,837	8,491	732	47,596
Supplemental Public Defender Services	91,128	28,716	36,545	83,299
Surplus Tax	3,486	32,321	33,656	2,151
Surveyor Corner Perpetuation	49,545	13,950	15,600	47,895
Tax Sale Redemption	10,060	32,366	25,772	16,654
Tax Sale Surplus	63,540	184,464	42,641	205,363
Local Health Trust	68,172	10,275	17,513	60,934
Unsafe Premises	54,356	14,990	4,500	64,846
CASA	89,634	131,054	118,964	101,724
Auditor Ineligible Deductions	89	-	-	89
County Elected Officials Training	1,419	3,534	3,175	1,778
Statewide 9-1-1	398,645	579,395	353,470	624,570
Adult Probation Administrative	98,190	18,089	85,689	30,590
Juvenile Probation Administrative	17,966	3,005	18,042	2,929
Adult Probation User Fees	592,048	61,590	46,631	607,007
Juvenile Probation User Fees	65,907	23,903	50,186	39,624
Administrative Justice Fees	6,680	6,718	5,200	8,198
Drain Construction/Reconstruction	44,220	756,785	680,645	120,360
Drain Maintenance	672,295	277,153	213,632	735,816
County Historical Museum	3,470	-	3,470	-
Children First Collections	500	-	500	-
County Law Enforcement Continuing Education	11,099	2,067	581	12,585
TIF District - POET Chester	-	395,843	395,843	-
Self-Funded Insurance	1,974,337	1,379,622	1,387,850	1,966,109
Payroll Clearing	-	4,041,909	4,041,909	-

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Payroll Donations - United Way	-	1,692	1,692	-
Payroll AFLAC Life	96	49	49	96
Payroll Voluntary PERF	-	4,499	4,499	-
Payroll Child Support Payment	-	23,674	23,674	-
Payroll IN Deferred Compensation Plan	-	49,530	49,530	-
Payroll Federal Withholding	-	540,778	540,778	-
Payroll Medicare (FICA)	-	421,575	421,575	-
Payroll CAGIT	-	148,252	148,252	-
Payroll State Gross Income Tax	-	180,397	180,397	-
Payroll Wage Garnishment	-	10,430	10,430	-
Settlement	-	23,128,984	23,128,984	-
LIT Operating Levy	-	2,621,962	2,621,962	-
CVET - Commercial Vehicle Excise	-	187,181	187,181	-
Weed Lien Collections	-	7,711	7,711	-
Sewage Lien Collections	-	40,924	40,924	-
Financial Institution Tax	-	148,525	148,525	-
CEDIT Homestead Credit	24,985	-	24,985	-
LOIT Homestead Credit	31,732	-	31,732	-
LOIT PTRC	52,525	-	52,525	-
LOIT Qualifying Residential PTRC	55,256	-	55,256	-
Fines & Forfeitures	-	9,458	8,163	1,295
Infraction Judgment Fees	3,533	64,373	64,372	3,534
Special Death Benefit Fees	180	2,265	2,325	120
State Sales Disclosure Fees	460	4,125	4,205	380
Coroner Continuing Education Fees	392	3,984	3,942	434
Interstate Offender Commerce	-	125	63	62
Mortgage Recording Fee	245	2,928	2,870	303
State Sex Offender Administration	35	297	302	30
Pro Bono Legal Services	262	-	262	-
Education Plate Fee	18	282	300	-
Riverboat Revenue Sharing	-	194,826	194,826	-
Innkeeper's Tax - County Tourism	10,336	152,009	151,507	10,838
LIT Certified Shares	-	6,554,904	6,554,904	-
LIT Public Safety	-	1,638,726	1,638,726	-
LIT Economic Development	-	1,663,674	1,663,674	-
93.563 Prosecutor PCA	1,698	3,120	2,981	1,837
93.563 County IV-D Incentive	67,780	15,385	10,622	72,543
93.563 Prosecutor IV-D Incentive	185,723	23,147	16,550	192,320
93.563 Clerk IV-D Incentive - Prior	17,624	-	3,764	13,860
93.563 Clerk IV-D Incentive	17,321	15,385	18,145	14,561
Payroll Cancer/ICU125	1,276	663	663	1,276
Alcohol & Drug Program	357,592	53,944	49,317	362,219
Drug Court	4,245	8,101	397	11,949
Law Enforcement Continuing Education	24,341	11,356	8,569	27,128
Payroll Cancer Insurance 125	223	6,133	6,133	223
Payroll Dental 125	750	8,721	8,721	750
Pre-Trial Diversion	84,730	72,023	55,420	101,333
Jury Pay	10,445	6,439	13,554	3,330
False Alarm Fees	25	-	-	25
K-2 Ordinance Violation	1,440	2	-	1,442
TIF District - Liberty - LaFontaine	744	1,339	1,553	530
TIF District - Cinergy 7 Noble	-	3,058	3,058	-
TIF District - Cinergy 8 Wabash-Noble	-	851,521	851,521	-
TIF District - Cinergy 9 Wabash	-	103,750	103,750	-
TIF District - Cinergy 1 Chester	-	1,727	1,727	-
TIF District - Cinergy 2 North Manchester	-	119,931	119,931	-
TIF District - Cinergy Pleasant	-	562	562	-
TIF District - Cinergy Expansion Main Street	-	126,021	126,021	-
TIF District - Original Business Park	-	319,174	319,174	-
TIF District - Ford Meter Box	-	19,816	19,816	-
TIF District - FMB 9 Wabash	-	76,149	76,149	-

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
TIF District - Miami-Market Street	-	24,654	24,654	-
TIF District - Cinergy Metronet Exp North Manchester	-	36,423	36,423	-
TIF District - Metronet Fiber 6 La Fontaine	-	8,627	4,754	3,873
TIF District - Metronet Fiber 5 Liberty	-	639	342	297
TIF District - Metronet Fiber Lagro	-	197	105	92
Payroll Life Insurance	1,014	22,190	22,163	1,041
Payroll Short Term Disability	115	3,396	3,396	115
Payroll Vision Comp Insurance 125	814	12,134	11,082	1,866
Payroll Critical Illness	1,507	8,469	9,092	884
Payroll Accidental Insurance 125	72	1,493	1,493	72
Payroll Dependent Life	686	2,966	3,185	467
Payroll Voluntary Life	1,305	21,791	23,488	(392)
Payroll ROTH 457	-	28,054	28,054	-
Reassessment	321,079	106,787	148,276	279,590
LOIT Special Distribution	1,415,910	50,225	50,225	1,415,910
County Special Distribution	471,970	43,265	354,380	160,855
EMA Sprint Reimbursement	16,309	-	9,280	7,029
LEPC Special Projects	1,273	-	-	1,273
Soil & Water Payroll Reimbursement	123	915	942	96
Commissary Payroll	2,301	28,409	28,409	2,301
EMA Volunteer Support	7,718	1,600	217	9,101
Commissioners Certificate Sale	14,417	23,165	18,943	18,639
Community Corrections Project Income 2015	224,530	249,406	245,128	228,808
Treasurer's Cash Change	750	-	750	-
Payroll Health Insurance 125	64,466	400,935	412,406	52,995
SWETA - State Welfare Excise Tax	-	1,243,645	1,243,645	-
Solid Waste Fee Collections	-	274,531	274,531	-
LIT Property Tax Relief	-	6,719,404	6,487,598	231,806
Common School	6,560	745	-	7,305
Veterans Affairs Equipment Reimbursement	798	-	798	-
11.558 GIS Data Exchange Program	2,000	-	-	2,000
14.228 CDBG 2016-20 Grant	-	59,133	27,800	31,333
16.607 Bulletproof Vest Grant	574	-	574	-
16.738 Justice Assistance Grant	-	59,967	59,967	-
20.509 Wabash Transit Operating Grant	-	333,353	333,353	-
20.609 Operation Pullover 2013 Grant	193	-	193	-
20.609 Operation Pullover 2015	149	-	149	-
20.609 Operation Pullover 2016	166	83	249	-
20.616 Operation Pullover 2017	-	6,801	9,564	(2,763)
93.292 SPHI Grant	40,736	-	7,721	33,015
97.042 EMA Salary Reimbursement	-	30,970	30,970	-
97.042 EMA Performance Grant	-	4,090	4,090	-
97.042 EMA Personal ID Grant	-	4,019	4,019	-
97.067 EMA HLS - Whiteboard Equipment	-	7,919	7,919	-
IDVA Veteran Service Grant	-	399	399	-
CC/Court RRP Grant	47,155	158,985	180,259	25,881
CC/Probation Grant	18,683	91,900	88,670	21,913
Community Foundation 2015-0034	70	-	-	70
Problem Solving State Grant	-	8,550	4,149	4,401
Juvenile Detention Alternative (JDAI) Grant	10,229	74,094	53,975	30,348
JDAI Grant - Programming	-	500	500	-
Drug Prosecution State Grant	-	1,836	1,836	-
Probation Project Income	-	1,499	-	1,499
Re-entry Court User Fee	265	3,290	-	3,555
Totals	\$ 20,139,886	\$ 81,474,294	\$ 80,181,793	\$ 21,432,387

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 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).

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 Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants and the timing of payroll deductions for voluntary life insurance premiums. The reimbursements for grant expenditures made by the County were not received by December 31, 2017, and deductions for insurance premiums were not made until January 2018.

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, 2017

	Treasurer Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cashbook	Sheriff Cashbook
Cash and investments - beginning	\$ 656,832	\$ 3,928	\$ 35,062	\$ 276,397	\$ 7,097
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	262,007	-	-	936,939
Fines and forfeits	-	-	-	-	-
Other receipts	591,696	-	147,747	4,138,909	-
Total receipts	<u>591,696</u>	<u>262,007</u>	<u>147,747</u>	<u>4,138,909</u>	<u>936,939</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	656,832	263,693	131,308	3,887,043	938,964
Total disbursements	<u>656,832</u>	<u>263,693</u>	<u>131,308</u>	<u>3,887,043</u>	<u>938,964</u>
Excess (deficiency) of receipts over disbursements	<u>(65,136)</u>	<u>(1,686)</u>	<u>16,439</u>	<u>251,866</u>	<u>(2,025)</u>
Cash and investments - ending	<u>\$ 591,696</u>	<u>\$ 2,242</u>	<u>\$ 51,501</u>	<u>\$ 528,263</u>	<u>\$ 5,072</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County General	Accident Report Fees	CAGIT County Certified Shares	EDIT - County Share	City/Town Court Costs
Cash and investments - beginning	\$ 1,426,146	\$ 15,181	\$ 642,536	\$ 991,000	\$ 31,579
Receipts:					
Taxes	6,540,641	-	-	792,777	-
Licenses and permits	585	-	-	-	-
Intergovernmental receipts	1,026,221	-	-	-	-
Charges for services	1,010,558	4,600	-	-	-
Fines and forfeits	137,933	-	-	-	-
Other receipts	1,371,705	-	-	5,624	10,665
Total receipts	10,087,643	4,600	-	798,401	10,665
Disbursements:					
Personal services	6,130,448	-	-	-	-
Supplies	372,629	-	-	-	-
Other services and charges	1,733,078	5,717	-	557,789	36
Capital outlay	1,753	-	-	59,616	-
Other disbursements	522,305	-	642,536	-	-
Total disbursements	8,760,213	5,717	642,536	617,405	36
Excess (deficiency) of receipts over disbursements	1,327,430	(1,117)	(642,536)	180,996	10,629
Cash and investments - ending	\$ 2,753,576	\$ 14,064	\$ -	\$ 1,171,996	\$ 42,208

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Clerk Records Perpetuation	Community Corrections Grant	Community Transition Program	County Sales Disclosure Fees	Covered Bridges
Cash and investments - beginning	\$ 51,098	\$ (6,642)	\$ 46,546	\$ 3,871	\$ 18,115
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	150	286,727	36,750	-	3,700
Charges for services	-	-	-	4,220	-
Fines and forfeits	32,986	-	-	-	-
Other receipts	6,086	-	-	-	-
Total receipts	<u>39,222</u>	<u>286,727</u>	<u>36,750</u>	<u>4,220</u>	<u>3,700</u>
Disbursements:					
Personal services	10,156	154,098	64,540	-	-
Supplies	-	20,834	2,706	-	-
Other services and charges	1,826	62,509	4,368	3,000	3,162
Capital outlay	4,785	-	-	-	-
Other disbursements	-	-	3,526	-	-
Total disbursements	<u>16,767</u>	<u>237,441</u>	<u>75,140</u>	<u>3,000</u>	<u>3,162</u>
Excess (deficiency) of receipts over disbursements	<u>22,455</u>	<u>49,286</u>	<u>(38,390)</u>	<u>1,220</u>	<u>538</u>
Cash and investments - ending	<u>\$ 73,553</u>	<u>\$ 42,644</u>	<u>\$ 8,156</u>	<u>\$ 5,091</u>	<u>\$ 18,653</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Right/Know	Enhanced Access
Cash and investments - beginning	\$ 3,172,016	\$ 917,616	\$ 39,270	\$ 11,089	\$ 3,823
Receipts:					
Taxes	293,213	215,637	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	26,909	19,679	-	5,787	-
Charges for services	35,410	-	25,737	-	13,790
Fines and forfeits	-	-	-	-	-
Other receipts	508,007	33,442	-	-	-
Total receipts	863,539	268,758	25,737	5,787	13,790
Disbursements:					
Personal services	-	-	3,758	-	-
Supplies	-	-	514	811	-
Other services and charges	50,289	285,065	20,900	2,055	9,961
Capital outlay	114,024	89,303	-	-	-
Other disbursements	500,000	48,373	-	-	-
Total disbursements	664,313	422,741	25,172	2,866	9,961
Excess (deficiency) of receipts over disbursements	199,226	(153,983)	565	2,921	3,829
Cash and investments - ending	\$ 3,371,242	\$ 763,633	\$ 39,835	\$ 14,010	\$ 7,652

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Extradition & Sheriff Ass't	Firearm Permit Fees	General Drain Improvement	County Health	Security Protection
Cash and investments - beginning	\$ 2,202	\$ 29,421	\$ 53,067	\$ 266,475	\$ 7,496
Receipts:					
Taxes	-	-	-	332,687	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	29,438	-
Charges for services	-	9,923	190	78,627	3,534
Fines and forfeits	-	-	-	135	-
Other receipts	-	-	360,810	26,148	-
Total receipts	-	9,923	361,000	467,035	3,534
Disbursements:					
Personal services	-	-	-	295,121	-
Supplies	-	-	-	4,926	-
Other services and charges	-	1,900	3,105	55,634	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	315,751	-	6,000
Total disbursements	-	1,900	318,856	355,681	6,000
Excess (deficiency) of receipts over disbursements	-	8,023	42,144	111,354	(2,466)
Cash and investments - ending	\$ 2,202	\$ 37,444	\$ 95,211	\$ 377,829	\$ 5,030

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road & Street	LIT Public Safety County Share	County Misdemeanant	County Highway
Cash and investments - beginning	\$ 161,447	\$ 144,990	\$ 362,909	\$ 30,212	\$ 2,391,764
Receipts:					
Taxes	-	-	-	-	1,369
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	361,446	783,512	24,368	2,911,583
Charges for services	-	-	-	-	1,368
Fines and forfeits	-	-	-	-	-
Other receipts	-	756	400	-	17,750
Total receipts	-	362,202	783,912	24,368	2,932,070
Disbursements:					
Personal services	-	-	110,903	-	1,237,801
Supplies	-	-	-	-	1,297,997
Other services and charges	-	-	842,930	23,413	352,506
Capital outlay	-	-	101,280	-	242,908
Other disbursements	-	-	5,911	-	-
Total disbursements	-	-	1,061,024	23,413	3,131,212
Excess (deficiency) of receipts over disbursements	-	362,202	(277,112)	955	(199,142)
Cash and investments - ending	\$ 161,447	\$ 507,192	\$ 85,797	\$ 31,167	\$ 2,192,622

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Auditor Plat Book	Rainy Day	Recorders Record Perpetuation	Riverboat Distribution County Revenue	County Sex Offender
Cash and investments - beginning	\$ 11,065	\$ 55,986	\$ 69,871	\$ 201,489	\$ 16,267
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	84,955	-
Charges for services	7,405	-	49,719	-	-
Fines and forfeits	-	-	-	-	3,173
Other receipts	-	144	-	-	-
Total receipts	7,405	144	49,719	84,955	3,173
Disbursements:					
Personal services	-	478	35,273	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	11,552	186,588	563
Capital outlay	-	-	11,974	-	-
Other disbursements	-	-	97	-	-
Total disbursements	-	478	58,896	186,588	563
Excess (deficiency) of receipts over disbursements	7,405	(334)	(9,177)	(101,633)	2,610
Cash and investments - ending	\$ 18,470	\$ 55,652	\$ 60,694	\$ 99,856	\$ 18,877

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Sheriff Pension	Solid Waste Administrative Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 6,093	\$ 39,837	\$ 91,128	\$ 3,486	\$ 49,545
Receipts:					
Taxes	-	8,491	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,025	-	27,480	-	13,950
Fines and forfeits	22,782	-	-	-	-
Other receipts	5,911	-	1,236	32,321	-
Total receipts	34,718	8,491	28,716	32,321	13,950
Disbursements:					
Personal services	36,560	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,251	732	36,470	33,656	15,600
Capital outlay	-	-	-	-	-
Other disbursements	-	-	75	-	-
Total disbursements	40,811	732	36,545	33,656	15,600
Excess (deficiency) of receipts over disbursements	(6,093)	7,759	(7,829)	(1,335)	(1,650)
Cash and investments - ending	\$ -	\$ 47,596	\$ 83,299	\$ 2,151	\$ 47,895

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust	Unsafe Premises	CASA
Cash and investments - beginning	\$ 10,060	\$ 63,540	\$ 68,172	\$ 54,356	\$ 89,634
Receipts:					
Taxes	-	184,464	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	10,275	-	101,355
Charges for services	-	-	-	14,990	29,500
Fines and forfeits	-	-	-	-	-
Other receipts	32,366	-	-	-	199
Total receipts	<u>32,366</u>	<u>184,464</u>	<u>10,275</u>	<u>14,990</u>	<u>131,054</u>
Disbursements:					
Personal services	-	-	-	-	96,345
Supplies	-	-	862	-	3,515
Other services and charges	25,772	35,685	6,346	4,500	19,008
Capital outlay	-	-	8,725	-	96
Other disbursements	-	6,956	1,580	-	-
Total disbursements	<u>25,772</u>	<u>42,641</u>	<u>17,513</u>	<u>4,500</u>	<u>118,964</u>
Excess (deficiency) of receipts over disbursements	<u>6,594</u>	<u>141,823</u>	<u>(7,238)</u>	<u>10,490</u>	<u>12,090</u>
Cash and investments - ending	<u>\$ 16,654</u>	<u>\$ 205,363</u>	<u>\$ 60,934</u>	<u>\$ 64,846</u>	<u>\$ 101,724</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Auditor Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 89	\$ 1,419	\$ 398,645	\$ 98,190	\$ 17,966
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,534	576,323	18,089	3,005
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,072	-	-
Total receipts	-	3,534	579,395	18,089	3,005
Disbursements:					
Personal services	-	-	-	85,639	18,042
Supplies	-	-	-	-	-
Other services and charges	-	3,175	318,137	50	-
Capital outlay	-	-	35,333	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,175	353,470	85,689	18,042
Excess (deficiency) of receipts over disbursements	-	359	225,925	(67,600)	(15,037)
Cash and investments - ending	\$ 89	\$ 1,778	\$ 624,570	\$ 30,590	\$ 2,929

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Adult Probation User Fees	Juvenile Probation User Fees	Administrative Justice Fees	Drain Construction/Reconstruction
Cash and investments - beginning	\$ 592,048	\$ 65,907	\$ 6,680	\$ 44,220
Receipts:				
Taxes	-	-	-	462,631
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	60,513	23,597	-	-
Fines and forfeits	1,077	306	6,718	-
Other receipts	-	-	-	294,154
Total receipts	<u>61,590</u>	<u>23,903</u>	<u>6,718</u>	<u>756,785</u>
Disbursements:				
Personal services	8,612	49,956	-	-
Supplies	2,612	195	-	-
Other services and charges	34,731	35	5,200	325,697
Capital outlay	676	-	-	-
Other disbursements	-	-	-	354,948
Total disbursements	<u>46,631</u>	<u>50,186</u>	<u>5,200</u>	<u>680,645</u>
Excess (deficiency) of receipts over disbursements	<u>14,959</u>	<u>(26,283)</u>	<u>1,518</u>	<u>76,140</u>
Cash and investments - ending	<u>\$ 607,007</u>	<u>\$ 39,624</u>	<u>\$ 8,198</u>	<u>\$ 120,360</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drain Maintenance	County Historical Museum	Children First Collections	County Law Enforcement Continuing Education	TIF District - POET Chester
Cash and investments - beginning	\$ 672,295	\$ 3,470	\$ 500	\$ 11,099	\$ -
Receipts:					
Taxes	250,091	-	-	-	395,843
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	2,067	-
Other receipts	27,062	-	-	-	-
Total receipts	277,153	-	-	2,067	395,843
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	204,589	-	-	581	395,843
Capital outlay	-	-	-	-	-
Other disbursements	9,043	3,470	500	-	-
Total disbursements	213,632	3,470	500	581	395,843
Excess (deficiency) of receipts over disbursements	63,521	(3,470)	(500)	1,486	-
Cash and investments - ending	\$ 735,816	\$ -	\$ -	\$ 12,585	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Self-Funded Insurance	Payroll Clearing	Payroll Donations - United Way	Payroll AFLAC Life	Payroll Voluntary PERF
Cash and investments - beginning	\$ 1,974,337	\$ -	\$ -	\$ 96	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,379,622	4,041,909	1,692	49	4,499
Total receipts	1,379,622	4,041,909	1,692	49	4,499
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,387,850	-	1,692	49	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,041,909	-	-	4,499
Total disbursements	1,387,850	4,041,909	1,692	49	4,499
Excess (deficiency) of receipts over disbursements	(8,228)	-	-	-	-
Cash and investments - ending	\$ 1,966,109	\$ -	\$ -	\$ 96	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Child Support Payment	Payroll IN Deferred Compensation Plan	Payroll Federal Withholding	Payroll Medicare (FICA)	Payroll CAGIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,674	49,530	540,778	421,575	148,252
Total receipts	23,674	49,530	540,778	421,575	148,252
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	16,901
Capital outlay	-	-	-	-	-
Other disbursements	23,674	49,530	540,778	421,575	131,351
Total disbursements	23,674	49,530	540,778	421,575	148,252
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, 2017

	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement	LIT Operating Levy	CVET - Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	21,404,835	2,621,962	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,724,149	-	187,181
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	180,397	10,430	-	-	-
Total receipts	180,397	10,430	23,128,984	2,621,962	187,181
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	20,577	-	23,128,984	2,621,962	187,181
Capital outlay	-	-	-	-	-
Other disbursements	159,820	10,430	-	-	-
Total disbursements	180,397	10,430	23,128,984	2,621,962	187,181
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, 2017

	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 24,985	\$ 31,732
Receipts:					
Taxes	7,711	40,924	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	148,525	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>7,711</u>	<u>40,924</u>	<u>148,525</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,711	40,924	148,525	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	24,985	31,732
Total disbursements	<u>7,711</u>	<u>40,924</u>	<u>148,525</u>	<u>24,985</u>	<u>31,732</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,985)</u>	<u>(31,732)</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, 2017

	LOIT PTRC	LOIT Qualifying Residential PTRC	Fines & Forfeitures	Infraction Judgment Fees	Special Death Benefit Fees
Cash and investments - beginning	\$ 52,525	\$ 55,256	\$ -	\$ 3,533	\$ 180
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,265
Fines and forfeits	-	-	9,458	59,473	-
Other receipts	-	-	-	4,900	-
Total receipts	-	-	9,458	64,373	2,265
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	3,263	64,372	2,325
Capital outlay	-	-	-	-	-
Other disbursements	52,525	55,256	4,900	-	-
Total disbursements	52,525	55,256	8,163	64,372	2,325
Excess (deficiency) of receipts over disbursements	(52,525)	(55,256)	1,295	1	(60)
Cash and investments - ending	\$ -	\$ -	\$ 1,295	\$ 3,534	\$ 120

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	State Sales Disclosure Fees	Coroner Continuing Education Fees	Interstate Offender Commerce	Mortgage Recording Fee	State Sex Offender Administration
Cash and investments - beginning	\$ 460	\$ 392	\$ -	\$ 245	\$ 35
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,125	3,916	125	2,928	297
Fines and forfeits	-	-	-	-	-
Other receipts	-	68	-	-	-
Total receipts	<u>4,125</u>	<u>3,984</u>	<u>125</u>	<u>2,928</u>	<u>297</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	4,205	3,874	63	2,870	302
Capital outlay	-	-	-	-	-
Other disbursements	-	68	-	-	-
Total disbursements	<u>4,205</u>	<u>3,942</u>	<u>63</u>	<u>2,870</u>	<u>302</u>
Excess (deficiency) of receipts over disbursements	<u>(80)</u>	<u>42</u>	<u>62</u>	<u>58</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ 380</u>	<u>\$ 434</u>	<u>\$ 62</u>	<u>\$ 303</u>	<u>\$ 30</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Pro Bono Legal Services	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism	LIT Certified Shares
Cash and investments - beginning	\$ 262	\$ 18	\$ -	\$ 10,336	\$ -
Receipts:					
Taxes	-	-	-	152,009	4,916,178
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	194,826	-	1,638,726
Charges for services	-	282	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	282	194,826	152,009	6,554,904
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	262	300	194,826	151,507	6,554,904
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	262	300	194,826	151,507	6,554,904
Excess (deficiency) of receipts over disbursements	(262)	(18)	-	502	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 10,838	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 1,698	\$ 67,780	\$ 185,723
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,638,726	1,663,674	-	15,385	23,147
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,120	-	-
Total receipts	1,638,726	1,663,674	3,120	15,385	23,147
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,638,726	1,663,674	2,981	10,622	16,550
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,638,726	1,663,674	2,981	10,622	16,550
Excess (deficiency) of receipts over disbursements	-	-	139	4,763	6,597
Cash and investments - ending	\$ -	\$ -	\$ 1,837	\$ 72,543	\$ 192,320

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 17,624	\$ 17,321	\$ 1,276	\$ 357,592	\$ 4,245
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	15,385	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	53,944	8,101
Other receipts	-	-	663	-	-
Total receipts	-	15,385	663	53,944	8,101
Disbursements:					
Personal services	-	17,727	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,764	418	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	663	49,317	397
Total disbursements	3,764	18,145	663	49,317	397
Excess (deficiency) of receipts over disbursements	(3,764)	(2,760)	-	4,627	7,704
Cash and investments - ending	\$ 13,860	\$ 14,561	\$ 1,276	\$ 362,219	\$ 11,949

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Law Enforcement Continuing Education	Payroll Cancer Insurance 125	Payroll Dental 125	Pre-Trial Diversion	Jury Pay
Cash and investments - beginning	\$ 24,341	\$ 223	\$ 750	\$ 84,730	\$ 10,445
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	11,356	-	-	72,023	-
Other receipts	-	6,133	8,721	-	6,439
Total receipts	<u>11,356</u>	<u>6,133</u>	<u>8,721</u>	<u>72,023</u>	<u>6,439</u>
Disbursements:					
Personal services	-	6,133	8,721	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	55,420	13,554
Capital outlay	-	-	-	-	-
Other disbursements	8,569	-	-	-	-
Total disbursements	<u>8,569</u>	<u>6,133</u>	<u>8,721</u>	<u>55,420</u>	<u>13,554</u>
Excess (deficiency) of receipts over disbursements	<u>2,787</u>	<u>-</u>	<u>-</u>	<u>16,603</u>	<u>(7,115)</u>
Cash and investments - ending	<u>\$ 27,128</u>	<u>\$ 223</u>	<u>\$ 750</u>	<u>\$ 101,333</u>	<u>\$ 3,330</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	\$ 744	\$ -	\$ -
Receipts:					
Taxes	-	-	1,339	3,058	851,521
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2	-	-	-
Total receipts	-	2	1,339	3,058	851,521
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,553	3,058	851,521
Total disbursements	-	-	1,553	3,058	851,521
Excess (deficiency) of receipts over disbursements	-	2	(214)	-	-
Cash and investments - ending	\$ 25	\$ 1,442	\$ 530	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	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	103,750	1,727	119,931	562
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>103,750</u>	<u>1,727</u>	<u>119,931</u>	<u>562</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	<u>103,750</u>	<u>1,727</u>	<u>119,931</u>	<u>562</u>
Total disbursements	<u>103,750</u>	<u>1,727</u>	<u>119,931</u>	<u>562</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, 2017

	TIF District - Cinergy Expansion Main Street	TIF District - Original Business Park	TIF District - Ford Meter Box	TIF District - FMB 9 Wabash	TIF District - Miami-Market Street
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	126,021	319,174	19,816	76,149	24,654
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>126,021</u>	<u>319,174</u>	<u>19,816</u>	<u>76,149</u>	<u>24,654</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>126,021</u>	<u>319,174</u>	<u>19,816</u>	<u>76,149</u>	<u>24,654</u>
Total disbursements	<u>126,021</u>	<u>319,174</u>	<u>19,816</u>	<u>76,149</u>	<u>24,654</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TIF District - Cinergy <u>Metronet Exp North Manchester</u>	TIF District - Metronet <u>Fiber 6 La Fontaine</u>	TIF District - Metronet <u>Fiber 5 Liberty</u>	TIF District - Metronet <u>Fiber Lagro</u>
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	36,423	8,627	639	197
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>36,423</u>	<u>8,627</u>	<u>639</u>	<u>197</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	36,423	4,754	342	105
Total disbursements	<u>36,423</u>	<u>4,754</u>	<u>342</u>	<u>105</u>
Excess (deficiency) of receipts over disbursements	-	3,873	297	92
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,873</u>	<u>\$ 297</u>	<u>\$ 92</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Life Insurance	Payroll Short Term Disability	Payroll Vision Comp Insurance 125	Payroll Critical Illness	Payroll Accidental Insurance 125
Cash and investments - beginning	\$ 1,014	\$ 115	\$ 814	\$ 1,507	\$ 72
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,190	3,396	12,134	8,469	1,493
Total receipts	<u>22,190</u>	<u>3,396</u>	<u>12,134</u>	<u>8,469</u>	<u>1,493</u>
Disbursements:					
Personal services	22,163	3,396	11,082	9,092	1,493
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>22,163</u>	<u>3,396</u>	<u>11,082</u>	<u>9,092</u>	<u>1,493</u>
Excess (deficiency) of receipts over disbursements	<u>27</u>	<u>-</u>	<u>1,052</u>	<u>(623)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,041</u>	<u>\$ 115</u>	<u>\$ 1,866</u>	<u>\$ 884</u>	<u>\$ 72</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Payroll Dependent Life	Payroll Voluntary Life	Payroll ROTH 457	Reassessment	LOIT Special Distribution
Cash and investments - beginning	\$ 686	\$ 1,305	\$ -	\$ 321,079	\$ 1,415,910
Receipts:					
Taxes	-	-	-	92,018	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,169	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,966	21,791	28,054	5,600	50,225
Total receipts	2,966	21,791	28,054	106,787	50,225
Disbursements:					
Personal services	3,185	23,488	28,054	2,000	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	146,276	50,225
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,185	23,488	28,054	148,276	50,225
Excess (deficiency) of receipts over disbursements	(219)	(1,697)	-	(41,489)	-
Cash and investments - ending	\$ 467	\$ (392)	\$ -	\$ 279,590	\$ 1,415,910

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Special Distribution	EMA Sprint Reimbursement	LEPC Special Projects	Soil & Water Payroll Reimbursement	Commissary Payroll
Cash and investments - beginning	\$ 471,970	\$ 16,309	\$ 1,273	\$ 123	\$ 2,301
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	43,265	-	-	915	28,409
Total receipts	43,265	-	-	915	28,409
Disbursements:					
Personal services	-	-	-	942	28,124
Supplies	-	-	-	-	-
Other services and charges	304,155	9,280	-	-	285
Capital outlay	-	-	-	-	-
Other disbursements	50,225	-	-	-	-
Total disbursements	354,380	9,280	-	942	28,409
Excess (deficiency) of receipts over disbursements	(311,115)	(9,280)	-	(27)	-
Cash and investments - ending	\$ 160,855	\$ 7,029	\$ 1,273	\$ 96	\$ 2,301

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EMA Volunteer Support	Commissioners Certificate Sale	Community Corrections Project Income 2015	Treasurer's Cash Change	Payroll Health Insurance 125
Cash and investments - beginning	\$ 7,718	\$ 14,417	\$ 224,530	\$ 750	\$ 64,466
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	245,880	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,600	23,165	3,526	-	400,935
Total receipts	1,600	23,165	249,406	-	400,935
Disbursements:					
Personal services	-	-	129,043	-	25,809
Supplies	-	-	18,754	-	-
Other services and charges	217	18,943	97,331	750	386,597
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	217	18,943	245,128	750	412,406
Excess (deficiency) of receipts over disbursements	1,383	4,222	4,278	(750)	(11,471)
Cash and investments - ending	\$ 9,101	\$ 18,639	\$ 228,808	\$ -	\$ 52,995

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	SWETA - State Welfare Excise Tax	Solid Waste Fee Collections	LIT Property Tax Relief	Common School	Veterans Affairs Equipment Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 6,560	\$ 798
Receipts:					
Taxes	-	274,531	6,554,905	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,243,645	-	-	-	-
Charges for services	-	-	-	745	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	164,499	-	-
Total receipts	<u>1,243,645</u>	<u>274,531</u>	<u>6,719,404</u>	<u>745</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,243,645	274,531	6,487,598	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	798
Total disbursements	<u>1,243,645</u>	<u>274,531</u>	<u>6,487,598</u>	<u>-</u>	<u>798</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>231,806</u>	<u>745</u>	<u>(798)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 231,806</u>	<u>\$ 7,305</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	11.558 GIS Data Exchange Program	14.228 CDBG 2016-20 Grant	16.607 Bulletproof Vest Grant	16.738 Justice Assistance Grant	20.509 Wabash Transit Operating Grant
Cash and investments - beginning	\$ 2,000	\$ -	\$ 574	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	43,911	-	59,967	333,353
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,222	-	-	-
Total receipts	<u>-</u>	<u>59,133</u>	<u>-</u>	<u>59,967</u>	<u>333,353</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	27,800	574	59,967	333,353
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>27,800</u>	<u>574</u>	<u>59,967</u>	<u>333,353</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>31,333</u>	<u>(574)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,000</u>	<u>\$ 31,333</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, 2017

	20.609 Operation Pullover 2013 Grant	20.609 Operation Pullover 2015	20.609 Operation Pullover 2016	20.616 Operation Pullover 2017	93.292 SPHI Grant
Cash and investments - beginning	\$ 193	\$ 149	\$ 166	\$ -	\$ 40,736
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,713	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	83	88	-
Total receipts	-	-	83	6,801	-
Disbursements:					
Personal services	-	-	83	9,481	-
Supplies	-	-	-	-	-
Other services and charges	32	51	1	-	5,656
Capital outlay	-	-	-	-	2,065
Other disbursements	161	98	165	83	-
Total disbursements	193	149	249	9,564	7,721
Excess (deficiency) of receipts over disbursements	(193)	(149)	(166)	(2,763)	(7,721)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (2,763)	\$ 33,015

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	97.042 EMA Salary Reimbursement	97.042 EMA Performance Grant	97.042 EMA Personal ID Grant	97.067 EMA HLS - Whiteboard Equipment	IDVA Veteran Service Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	30,970	4,090	4,019	7,919	399
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>30,970</u>	<u>4,090</u>	<u>4,019</u>	<u>7,919</u>	<u>399</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,090	4,019	7,919	399
Capital outlay	-	-	-	-	-
Other disbursements	<u>30,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>30,970</u>	<u>4,090</u>	<u>4,019</u>	<u>7,919</u>	<u>399</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CC/Court RRP Grant	CC/Probation Grant	Community Foundation 2015-0034	Problem Solving State Grant	Juvenile Detention Alternative (JDAI) Grant
Cash and investments - beginning	\$ 47,155	\$ 18,683	\$ 70	\$ -	\$ 10,229
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	158,800	91,900	-	8,550	73,910
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	185	-	-	-	184
Total receipts	158,985	91,900	-	8,550	74,094
Disbursements:					
Personal services	107,405	81,529	-	-	37,773
Supplies	10,793	1,028	-	-	1,689
Other services and charges	39,985	306	-	4,149	1,563
Capital outlay	21,892	5,807	-	-	12,265
Other disbursements	184	-	-	-	685
Total disbursements	180,259	88,670	-	4,149	53,975
Excess (deficiency) of receipts over disbursements	(21,274)	3,230	-	4,401	20,119
Cash and investments - ending	\$ 25,881	\$ 21,913	\$ 70	\$ 4,401	\$ 30,348

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	JDAI Grant -	Drug Prosecution State Grant	Probation Project Income	Re-entry Court User Fee	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 265	\$ 20,139,886
Receipts:					
Taxes	-	-	-	-	47,236,505
Licenses and permits	-	-	-	-	585
Intergovernmental receipts	-	1,836	-	-	15,041,730
Charges for services	-	-	1,499	3,290	3,486,385
Fines and forfeits	-	-	-	-	421,532
Other receipts	500	-	-	-	15,287,557
Total receipts	500	1,836	1,499	3,290	81,474,294
Disbursements:					
Personal services	-	-	-	-	8,894,453
Supplies	-	-	-	-	1,739,865
Other services and charges	500	-	-	-	53,149,339
Capital outlay	-	-	-	-	712,502
Other disbursements	-	1,836	-	-	15,685,634
Total disbursements	500	1,836	-	-	80,181,793
Excess (deficiency) of receipts over disbursements	-	-	1,499	3,290	1,292,501
Cash and investments - ending	\$ -	\$ -	\$ 1,499	\$ 3,555	\$ 21,432,387

WABASH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

Government	Accounts Payable	Accounts Receivable
Governmental activities	<u>\$ 110,848</u>	<u>\$ 69,649</u>

WABASH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff Dept. Vehicles	\$ 24,916	6/30/2016	12/31/2018
Crossroads Bank	Sheriff Dept. Vehicles	<u>18,080</u>	6/30/2017	12/31/2019
Total of annual lease payments		<u>\$ 42,996</u>		

WABASH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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	64,448,004
Buildings	6,773,040
Machinery, equipment, and vehicles	<u>5,032,763</u>
Total capital assets	<u>\$ 76,423,348</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/>.