

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2018 to December 31, 2018



FILED
09/26/2019

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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	Brian K. Hauptert Barry J. Eppley	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	01-01-18 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, 2018, 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, 2018.

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, 2018, 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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
Treasurer Cashbook	\$ 591,696	\$ 904,945	\$ 591,696	\$ 904,945
Sheriff Inmate Trust	2,242	274,856	273,536	3,562
Sheriff Commissary	51,501	190,556	181,100	60,957
Clerk Cashbook	528,263	3,007,834	3,173,618	362,479
Sheriff Cashbook	5,072	1,088,955	1,094,027	-
County General	2,753,576	10,691,582	9,627,910	3,817,248
Accident Report Fees	14,064	4,310	-	18,374
EDIT - County Share	1,171,996	845,103	531,876	1,485,223
City/Town Court Costs	42,208	10,372	-	52,580
Clerk Records Perpetuation	73,553	30,474	13,663	90,364
Community Corrections Grant	42,644	268,889	259,359	52,174
Community Transition Program	8,156	38,005	27,778	18,383
County Sales Disclosure Fees	5,091	4,140	-	9,231
Covered Bridges	18,653	3,700	2,845	19,508
Cumulative Bridge	3,371,242	403,819	552,753	3,222,308
Cumulative Capital Development	763,633	234,097	102,614	895,116
Drug Free Community	39,835	23,732	25,434	38,133
Emergency Right/Know	14,010	5,709	2,289	17,430
Enhanced Access	7,652	12,350	5,000	15,002
County Extradition & Sheriff Ass't	2,202	-	-	2,202
Firearm Permit Fees	37,444	7,623	8,073	36,994
General Drain Improvement	95,211	101,755	20,616	176,350
County Health	377,829	431,735	396,078	413,486
Security Protection	5,030	4,615	-	9,645
Local Health Maintenance	161,447	-	-	161,447
Local Road & Street	507,192	494,975	48,834	953,333
LIT Public Safety County Share	85,797	817,516	677,158	226,155
County Misdemeanant	31,167	24,368	25,081	30,454
County Highway	2,192,622	3,752,710	3,268,605	2,676,727
Auditor Plat Book	18,470	8,320	-	26,790
Rainy Day	55,652	261	3,287	52,626
Recorders Record Perpetuation	60,694	69,461	49,582	80,573
Riverboat Distribution County Revenue	99,856	85,305	81,360	103,801
County Sex Offender	18,877	2,390	325	20,942
County Sheriff Pension	-	33,346	33,227	119
Solid Waste Administrative Fees	47,596	8,479	798	55,277
Supplemental Public Defender Services	83,299	25,434	33,435	75,298
Surplus Tax	2,151	19,981	20,409	1,723
Surveyor Corner Perpetuation	47,895	22,875	596	70,174
Tax Sale Redemption	16,654	20,422	28,489	8,587
Tax Sale Surplus	205,363	68,810	168,388	105,785
Local Health Trust	60,934	20,550	15,247	66,237
Unsafe Premises	64,846	12,004	2,466	74,384
CASA	101,724	101,186	144,294	58,616
Auditor Ineligible Deductions	89	-	-	89
County Elected Officials Training	1,778	4,615	3,020	3,373
Statewide 9-1-1	624,570	546,341	364,220	806,691
Adult Probation Administrative	30,590	17,331	50	47,871
Juvenile Probation Administrative	2,929	2,197	50	5,076
Adult Probation User Fees	607,007	66,477	60,711	612,773
Juvenile Probation User Fees	39,624	14,797	5,272	49,149
Alternative Dispute Resolution	-	2,450	640	1,810
Administrative Justice Fees	8,198	2,794	10,992	-
Drain Construction/Reconstruction	120,360	24,415	129,946	14,829
Drain Maintenance	735,816	285,414	179,125	842,105
Circuit Court Administrative Justice	-	14,795	-	14,795
County Law Enforcement Continuing Education	12,585	1,322	7,755	6,152
TIF District - POET Chester	-	363,429	363,429	-
Self-Funded Insurance	1,966,109	1,176,018	1,598,601	1,543,526
Payroll Clearing	-	4,202,591	4,202,591	-
Payroll Donations - United Way	-	1,180	1,180	-
Payroll AFLAC Life	96	49	49	96

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Payroll Voluntary PERF	-	4,616	4,616	-
Payroll Child Support Payment	-	28,976	28,976	-
Payroll IN Deferred Compensation Plan	-	59,289	59,289	-
Payroll Federal Withholding	-	456,486	456,486	-
Payroll Medicare (FICA)	-	430,152	430,152	-
Payroll CAGIT	-	153,380	153,380	-
Payroll State Gross Income Tax	-	182,488	182,488	-
Payroll Wage Garnishment	-	12,215	12,215	-
Settlement	-	21,671,494	21,671,494	-
LIT Operating Levy	-	2,746,214	2,721,622	24,592
CVET - Commercial Vehicle Excise	-	181,562	181,562	-
Weed Lien Collections	-	3,227	3,227	-
Sewage Lien Collections	-	55,211	55,211	-
Financial Institution Tax	-	140,381	140,381	-
Fines & Forfeitures	1,295	1,875	3,020	150
Infraction Judgment Fees	3,534	60,612	60,745	3,401
Overweight Vehicles	-	121	86	35
Special Death Benefit Fees	120	2,400	2,290	230
State Sales Disclosure Fees	380	4,140	4,080	440
Coroner Continuing Education Fees	434	4,326	4,353	407
Interstate Offender Commerce	62	376	438	-
Mortgage Recording Fee	303	2,688	2,780	211
State Sex Offender Administration	30	266	251	45
Education Plate Fee	-	338	338	-
Riverboat Revenue Sharing	-	194,826	194,826	-
Innkeeper's Tax - County Tourism	10,838	156,704	156,356	11,186
LIT Certified Shares	-	9,680,403	9,680,403	-
LIT Public Safety	-	1,716,384	1,716,384	-
LIT Economic Development	-	1,764,177	1,764,177	-
93.563 Prosecutor PCA	1,837	6,545	3,902	4,480
93.563 County IV-D Incentive	72,543	14,915	11,753	75,705
93.563 Prosecutor IV-D Incentive	192,320	22,435	13,007	201,748
93.563 Clerk IV-D Incentive - Prior	13,860	-	1,731	12,129
93.563 Clerk IV-D Incentive	14,561	25,093	11,108	28,546
Payroll Cancer/ICU125	1,276	612	612	1,276
Alcohol & Drug Program	362,219	58,283	56,394	364,108
Drug Court	11,949	12,455	465	23,939
Law Enforcement Continuing Education	27,128	9,484	6,956	29,656
Payroll Cancer Insurance 125	223	6,399	6,399	223
Payroll Dental 125	750	8,036	8,065	721
Pre-Trial Diversion	101,333	67,370	57,623	111,080
Jury Pay	3,330	5,540	-	8,870
False Alarm Fees	25	-	-	25
K-2 Ordinance Violation	1,442	-	-	1,442
TIF District - Liberty - LaFontaine	530	1,211	325	1,416
TIF District - Cinergy 7 Noble	-	2,912	2,912	-
TIF District - Cinergy 8 Wabash-Noble	-	881,075	881,075	-
TIF District - Cinergy 9 Wabash	-	92,477	92,477	-
TIF District - Cinergy 1 Chester	-	3,267	3,267	-
TIF District - Cinergy 2 North Manchester	-	114,053	114,053	-
TIF District - Cinergy Pleasant	-	429	429	-
TIF District - Cinergy Expansion Main Street	-	110,788	110,788	-
TIF District - Original Business Park	-	312,566	312,566	-
TIF District - Ford Meter Box	-	57,300	57,300	-
TIF District - FMB 9 Wabash	-	69,857	69,857	-
TIF District - Miami-Market St	-	34,924	34,924	-
TIF District - Cinenergy Metronet Exp North Manchester	-	22,680	22,680	-
TIF District - Metronet Fiber 6 La Fontaine	3,873	2,598	990	5,481
TIF District - Metronet Fiber 5 Liberty	297	220	-	517
TIF District - Metronet Fiber Lagro	92	60	-	152
Payroll Life Insurance	1,041	21,273	21,376	938

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Payroll Short Term Disability	115	3,218	3,218	115
Payroll Vision Comp Insurance 125	1,866	12,005	13,122	749
Payroll Critical Illness	884	6,951	6,436	1,399
Payroll Accidental Insurance 125	72	1,469	1,469	72
Payroll Dependent Life	467	2,716	2,493	690
Payroll Voluntary Life	(392)	23,434	21,252	1,790
Payroll ROTH 457	-	32,492	32,492	-
MVH Restricted	-	617,898	617,898	-
Reassessment	279,590	161,583	169,865	271,308
LOIT Special Distribution	1,415,910	-	185,949	1,229,961
PSAP Public Safety Access Point	-	617,898	-	617,898
Superior Court Administration of Justice	-	1,600	140	1,460
County Special Distribution	160,855	-	-	160,855
EMA Sprint Reimbursement	7,029	-	7,029	-
LEPC Special Projects	1,273	-	1,082	191
Soil & Water Payroll Reimbursement	96	1,076	996	176
Commissary Payroll	2,301	770	770	2,301
EMA Volunteer Support	9,101	1,923	1,131	9,893
Commissioners Certificate Sale	18,639	21,033	5,023	34,649
Community Corrections Project Income 2015	228,808	253,332	277,301	204,839
Payroll Health Insurance 125	52,995	425,737	428,110	50,622
SWETA - St Welfare Excise Tax	-	1,361,172	1,361,172	-
Solid Waste Fee Collections	-	274,149	274,149	-
LIT Property Tax Relief	231,806	3,432,768	3,559,353	105,221
Common School	7,305	3,280	-	10,585
LIT Supplemental Distribution	-	50,325	50,325	-
11.558 GIS Data Exchange Program	2,000	-	-	2,000
14.228 CDBG 2016-20 Grant	31,333	72,480	77,545	26,268
16.738 Justice Assistance Grant	-	14,033	14,033	-
20.509 Wabash Transit Operating Grant	-	363,227	363,227	-
20.616 Operation Pullover 2017	(2,763)	6,952	4,189	-
20.600 Operation Pullover 2018	-	10,076	10,076	-
93.292 SPHI Grant	33,015	3,150	2,909	33,256
97.042 EMA Salary Reimbursement	-	31,868	31,868	-
97.047 EMA Pre-Disaster Mitigation	-	-	12,284	(12,284)
97.067 EMA 2017 SHSP Vehicle	-	38,100	38,100	-
CC/Court RRP Grant	25,881	162,037	167,590	20,328
CC/Probation Grant	21,913	90,400	97,005	15,308
Community Foundation 2015-0034	70	-	-	70
Problem Solving State Grant	4,401	-	4,400	1
Juvenile Detention Alternative (JDAI) Grant	30,348	63,966	76,738	17,576
JDAI Grant - Programming	-	55,875	34,326	21,549
CC Jail Treatment	-	16,375	24,987	(8,612)
Family Court Project Grant	-	10,000	420	9,580
Family Dependency Drug Court Grant	-	2,500	-	2,500
Probation Project Income	1,499	4,992	-	6,491
Re-entry Court User Fee	3,555	10,737	-	14,292
Probation - Problem Solving Grant	-	5,000	1,140	3,860
Totals	<u>\$ 21,432,387</u>	<u>\$ 80,852,545</u>	<u>\$ 77,995,749</u>	<u>\$ 24,289,183</u>

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

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, 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. The reimbursements for expenditures made by the County were not received by December 31, 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, 2018

	Treasurer Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cashbook	Sheriff Cashbook	County General
Cash and investments - beginning	\$ 591,696	\$ 2,242	\$ 51,501	\$ 528,263	\$ 5,072	\$ 2,753,576
Receipts:						
Taxes	-	-	-	-	-	7,963,989
Licenses and permits	-	-	-	-	-	595
Intergovernmental receipts	-	-	-	-	-	1,100,394
Charges for services	-	-	-	-	-	1,034,570
Fines and forfeits	-	-	-	-	-	136,395
Other receipts	904,945	274,856	190,556	3,007,834	1,088,955	455,639
Total receipts	904,945	274,856	190,556	3,007,834	1,088,955	10,691,582
Disbursements:						
Personal services	-	-	-	-	-	6,360,147
Supplies	-	-	-	-	-	409,228
Other services and charges	-	-	-	-	-	2,725,971
Capital outlay	-	-	-	-	-	129,717
Other disbursements	591,696	273,536	181,100	3,173,618	1,094,027	2,847
Total disbursements	591,696	273,536	181,100	3,173,618	1,094,027	9,627,910
Excess (deficiency) of receipts over disbursements	313,249	1,320	9,456	(165,784)	(5,072)	1,063,672
Cash and investments - ending	\$ 904,945	\$ 3,562	\$ 60,957	\$ 362,479	\$ -	\$ 3,817,248

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Accident Report Fees	EDIT - County Share	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant	Community Transition Program
Cash and investments - beginning	\$ 14,064	\$ 1,171,996	\$ 42,208	\$ 73,553	\$ 42,644	\$ 8,156
Receipts:						
Taxes	-	836,293	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	210	268,889	22,225
Charges for services	4,310	-	-	-	-	-
Fines and forfeits	-	-	-	27,269	-	-
Other receipts	-	8,810	10,372	2,995	-	15,780
Total receipts	4,310	845,103	10,372	30,474	268,889	38,005
Disbursements:						
Personal services	-	-	-	13,662	251,859	22,218
Supplies	-	-	-	-	-	1,623
Other services and charges	-	457,651	-	-	7,500	2,537
Capital outlay	-	74,225	-	-	-	-
Other disbursements	-	-	-	1	-	1,400
Total disbursements	-	531,876	-	13,663	259,359	27,778
Excess (deficiency) of receipts over disbursements	4,310	313,227	10,372	16,811	9,530	10,227
Cash and investments - ending	\$ 18,374	\$ 1,485,223	\$ 52,580	\$ 90,364	\$ 52,174	\$ 18,383

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	County Sales Disclosure Fees	Covered Bridges	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Right/Know
Cash and investments - beginning	\$ 5,091	\$ 18,653	\$ 3,371,242	\$ 763,633	\$ 39,835	\$ 14,010
Receipts:						
Taxes	-	-	283,761	208,685	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,700	93,259	21,450	-	5,709
Charges for services	4,140	-	-	-	23,732	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	26,799	3,962	-	-
Total receipts	4,140	3,700	403,819	234,097	23,732	5,709
Disbursements:						
Personal services	-	-	-	-	884	-
Supplies	-	-	-	-	-	476
Other services and charges	-	2,845	218,156	1,920	24,550	1,813
Capital outlay	-	-	334,597	100,694	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	2,845	552,753	102,614	25,434	2,289
Excess (deficiency) of receipts over disbursements	4,140	855	(148,934)	131,483	(1,702)	3,420
Cash and investments - ending	\$ 9,231	\$ 19,508	\$ 3,222,308	\$ 895,116	\$ 38,133	\$ 17,430

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Enhanced Access	County Extradition & Sheriff Ass't	Firearm Permit Fees	General Drain Improvement	County Health	Security Protection
Cash and investments - beginning	\$ 7,652	\$ 2,202	\$ 37,444	\$ 95,211	\$ 377,829	\$ 5,030
Receipts:						
Taxes	-	-	-	-	278,671	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	28,164	-
Charges for services	12,350	-	7,623	-	80,629	4,615
Fines and forfeits	-	-	-	-	545	-
Other receipts	-	-	-	101,755	43,726	-
Total receipts	12,350	-	7,623	101,755	431,735	4,615
Disbursements:						
Personal services	-	-	-	-	299,409	-
Supplies	-	-	-	-	5,029	-
Other services and charges	5,000	-	-	-	91,640	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	8,073	20,616	-	-
Total disbursements	5,000	-	8,073	20,616	396,078	-
Excess (deficiency) of receipts over disbursements	7,350	-	(450)	81,139	35,657	4,615
Cash and investments - ending	\$ 15,002	\$ 2,202	\$ 36,994	\$ 176,350	\$ 413,486	\$ 9,645

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Local Health Maintenance	Local Road & Street	LIT Public Safety County Share	County Misdemeanant	County Highway	Auditor Plat Book
Cash and investments - beginning	\$ 161,447	\$ 507,192	\$ 85,797	\$ 31,167	\$ 2,192,622	\$ 18,470
Receipts:						
Taxes	-	-	-	-	11,066	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	491,377	817,516	24,368	3,596,792	-
Charges for services	-	-	-	-	13,015	8,320
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	3,598	-	-	131,837	-
Total receipts	-	494,975	817,516	24,368	3,752,710	8,320
Disbursements:						
Personal services	-	-	-	-	1,197,045	-
Supplies	-	-	-	-	1,479,137	-
Other services and charges	-	48,834	574,783	-	371,225	-
Capital outlay	-	-	102,375	-	221,198	-
Other disbursements	-	-	-	25,081	-	-
Total disbursements	-	48,834	677,158	25,081	3,268,605	-
Excess (deficiency) of receipts over disbursements	-	446,141	140,358	(713)	484,105	8,320
Cash and investments - ending	\$ 161,447	\$ 953,333	\$ 226,155	\$ 30,454	\$ 2,676,727	\$ 26,790

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Rainy Day	Recorders Record Perpetuation	Riverboat Distribution County Revenue	County Sex Offender	County Sheriff Pension	Solid Waste Administrative Fees
Cash and investments - beginning	\$ 55,652	\$ 60,694	\$ 99,856	\$ 18,877	\$ -	\$ 47,596
Receipts:						
Taxes	-	-	-	-	-	8,479
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	84,955	-	-	-
Charges for services	-	69,461	-	-	311	-
Fines and forfeits	-	-	-	2,390	33,035	-
Other receipts	261	-	350	-	-	-
Total receipts	261	69,461	85,305	2,390	33,346	8,479
Disbursements:						
Personal services	3,287	31,253	-	-	33,200	-
Supplies	-	600	-	-	-	-
Other services and charges	-	17,389	81,360	325	-	798
Capital outlay	-	340	-	-	-	-
Other disbursements	-	-	-	-	27	-
Total disbursements	3,287	49,582	81,360	325	33,227	798
Excess (deficiency) of receipts over disbursements	(3,026)	19,879	3,945	2,065	119	7,681
Cash and investments - ending	\$ 52,626	\$ 80,573	\$ 103,801	\$ 20,942	\$ 119	\$ 55,277

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Supplemental Public Defender Services	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust
Cash and investments - beginning	\$ 83,299	\$ 2,151	\$ 47,895	\$ 16,654	\$ 205,363	\$ 60,934
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,550
Charges for services	25,434	-	22,875	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,981	-	20,422	68,810	-
Total receipts	25,434	19,981	22,875	20,422	68,810	20,550
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	596	-	-	3,464
Other services and charges	-	-	-	28,489	-	7,735
Capital outlay	-	-	-	-	-	898
Other disbursements	33,435	20,409	-	-	168,388	3,150
Total disbursements	33,435	20,409	596	28,489	168,388	15,247
Excess (deficiency) of receipts over disbursements	(8,001)	(428)	22,279	(8,067)	(99,578)	5,303
Cash and investments - ending	\$ 75,298	\$ 1,723	\$ 70,174	\$ 8,587	\$ 105,785	\$ 66,237

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Unsafe Premises	CASA	Auditor Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1	Adult Probation Administrative
Cash and investments - beginning	\$ 64,846	\$ 101,724	\$ 89	\$ 1,778	\$ 624,570	\$ 30,590
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	70,820	-	-	-	-
Charges for services	12,004	29,500	-	4,615	543,083	17,331
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	866	-	-	3,258	-
Total receipts	12,004	101,186	-	4,615	546,341	17,331
Disbursements:						
Personal services	-	115,008	-	-	-	-
Supplies	-	362	-	-	-	-
Other services and charges	-	24,536	-	3,020	348,737	-
Capital outlay	-	4,388	-	-	15,289	-
Other disbursements	2,466	-	-	-	194	50
Total disbursements	2,466	144,294	-	3,020	364,220	50
Excess (deficiency) of receipts over disbursements	9,538	(43,108)	-	1,595	182,121	17,281
Cash and investments - ending	\$ 74,384	\$ 58,616	\$ 89	\$ 3,373	\$ 806,691	\$ 47,871

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Probation Administrative	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution	Administrative Justice Fees
Cash and investments - beginning	\$ 2,929	\$ 607,007	\$ 39,624	\$ -	\$ 8,198
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	2,197	64,632	14,471	-	-
Fines and forfeits	-	1,845	326	2,450	2,794
Other receipts	-	-	-	-	-
Total receipts	2,197	66,477	14,797	2,450	2,794
Disbursements:					
Personal services	-	13,708	4,699	-	-
Supplies	-	3,194	111	-	-
Other services and charges	-	42,625	78	-	-
Capital outlay	-	50	-	-	-
Other disbursements	50	1,134	384	640	10,992
Total disbursements	50	60,711	5,272	640	10,992
Excess (deficiency) of receipts over disbursements	2,147	5,766	9,525	1,810	(8,198)
Cash and investments - ending	\$ 5,076	\$ 612,773	\$ 49,149	\$ 1,810	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drain Construction/Reconstruction	Drain Maintenance	Circuit Court Administrative Justice	County Law Enforcement Continuing Education	TIF District - POET Chester
Cash and investments - beginning	\$ 120,360	\$ 735,816	\$ -	\$ 12,585	\$ -
Receipts:					
Taxes	17,560	251,072	-	-	363,429
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	3,803	1,322	-
Other receipts	6,855	34,342	10,992	-	-
Total receipts	24,415	285,414	14,795	1,322	363,429
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,292	-	7,755	-
Capital outlay	-	-	-	-	-
Other disbursements	129,946	172,833	-	-	363,429
Total disbursements	129,946	179,125	-	7,755	363,429
Excess (deficiency) of receipts over disbursements	(105,531)	106,289	14,795	(6,433)	-
Cash and investments - ending	\$ 14,829	\$ 842,105	\$ 14,795	\$ 6,152	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Self-Funded Insurance	Payroll Clearing	Payroll Donations - United Way	Payroll AFLAC Life	Payroll Voluntary PERF
Cash and investments - beginning	\$ 1,966,109	\$ -	\$ -	\$ 96	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,176,018	4,202,591	1,180	49	4,616
Total receipts	1,176,018	4,202,591	1,180	49	4,616
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,598,304	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	297	4,202,591	1,180	49	4,616
Total disbursements	1,598,601	4,202,591	1,180	49	4,616
Excess (deficiency) of receipts over disbursements	(422,583)	-	-	-	-
Cash and investments - ending	\$ 1,543,526	\$ -	\$ -	\$ 96	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	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	28,976	59,289	456,486	430,152	153,380
Total receipts	28,976	59,289	456,486	430,152	153,380
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	28,976	59,289	456,486	430,152	153,380
Total disbursements	28,976	59,289	456,486	430,152	153,380
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, 2018

	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement	LIT Operating Levy	CVET - Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	19,833,986	2,746,214	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,837,508	-	181,562
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	182,488	12,215	-	-	-
Total receipts	182,488	12,215	21,671,494	2,746,214	181,562
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	182,488	12,215	21,671,494	2,721,622	181,562
Total disbursements	182,488	12,215	21,671,494	2,721,622	181,562
Excess (deficiency) of receipts over disbursements	-	-	-	24,592	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 24,592	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax	Fines & Forfeitures	Infraction Judgment Fees
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,295	\$ 3,534
Receipts:					
Taxes	3,227	55,211	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	140,381	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	1,875	60,612
Other receipts	-	-	-	-	-
Total receipts	3,227	55,211	140,381	1,875	60,612
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,227	55,211	140,381	3,020	60,745
Total disbursements	3,227	55,211	140,381	3,020	60,745
Excess (deficiency) of receipts over disbursements	-	-	-	(1,145)	(133)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 150	\$ 3,401

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Overweight Vehicles	Special Death Benefit Fees	State Sales Disclosure Fees	Coroner Continuing Education Fees	Interstate Offender Commerce
Cash and investments - beginning	\$ -	\$ 120	\$ 380	\$ 434	\$ 62
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	121	2,400	4,140	4,326	376
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	121	2,400	4,140	4,326	376
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	86	2,290	4,080	4,353	438
Total disbursements	86	2,290	4,080	4,353	438
Excess (deficiency) of receipts over disbursements	35	110	60	(27)	(62)
Cash and investments - ending	\$ 35	\$ 230	\$ 440	\$ 407	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Mortgage Recording Fee	State Sex Offender Administration	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism
Cash and investments - beginning	\$ 303	\$ 30	\$ -	\$ -	\$ 10,838
Receipts:					
Taxes	-	-	-	-	156,704
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	194,826	-
Charges for services	2,688	266	338	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	2,688	266	338	194,826	156,704
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,780	251	338	194,826	156,356
Total disbursements	2,780	251	338	194,826	156,356
Excess (deficiency) of receipts over disbursements	(92)	15	-	-	348
Cash and investments - ending	\$ 211	\$ 45	\$ -	\$ -	\$ 11,186

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Certified Shares	LIT Public Safety	LIT Economic Development	93.563 Prosecutor PCA	93.563 County IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,837	\$ 72,543
Receipts:					
Taxes	7,964,020	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,716,383	1,716,384	1,764,177	-	14,915
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,545	-
Total receipts	<u>9,680,403</u>	<u>1,716,384</u>	<u>1,764,177</u>	<u>6,545</u>	<u>14,915</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	9,680,403	1,716,384	1,764,177	3,902	11,753
Total disbursements	<u>9,680,403</u>	<u>1,716,384</u>	<u>1,764,177</u>	<u>3,902</u>	<u>11,753</u>
Excess (deficiency) of receipts over disbursements	-	-	-	2,643	3,162
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,480</u>	<u>\$ 75,705</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive - Prior	93.563 Clerk IV-D Incentive	Payroll Cancer/ICU125	Alcohol & Drug Program
Cash and investments - beginning	\$ 192,320	\$ 13,860	\$ 14,561	\$ 1,276	\$ 362,219
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	22,435	-	14,915	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	58,283
Other receipts	-	-	10,178	612	-
Total receipts	22,435	-	25,093	612	58,283
Disbursements:					
Personal services	-	-	11,076	-	-
Supplies	-	-	-	-	-
Other services and charges	13,007	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,731	32	612	56,394
Total disbursements	13,007	1,731	11,108	612	56,394
Excess (deficiency) of receipts over disbursements	9,428	(1,731)	13,985	-	1,889
Cash and investments - ending	\$ 201,748	\$ 12,129	\$ 28,546	\$ 1,276	\$ 364,108

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Drug Court	Law Enforcement Continuing Education	Payroll Cancer Insurance 125	Payroll Dental 125	Pre-Trial Diversion
Cash and investments - beginning	\$ 11,949	\$ 27,128	\$ 223	\$ 750	\$ 101,333
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	12,455	9,484	-	-	67,370
Other receipts	-	-	6,399	8,036	-
Total receipts	12,455	9,484	6,399	8,036	67,370
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	57,623
Capital outlay	-	-	-	-	-
Other disbursements	465	6,956	6,399	8,065	-
Total disbursements	465	6,956	6,399	8,065	57,623
Excess (deficiency) of receipts over disbursements	11,990	2,528	-	(29)	9,747
Cash and investments - ending	\$ 23,939	\$ 29,656	\$ 223	\$ 721	\$ 111,080

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Jury Pay	False Alarm Fees	K-2 Ordinance Violation	TIF District - Liberty - LaFontaine	TIF District - Cinergy 7 Noble
Cash and investments - beginning	\$ 3,330	\$ 25	\$ 1,442	\$ 530	\$ -
Receipts:					
Taxes	-	-	-	1,211	2,912
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	5,540	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	5,540	-	-	1,211	2,912
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	325	2,912
Total disbursements	-	-	-	325	2,912
Excess (deficiency) of receipts over disbursements	5,540	-	-	886	-
Cash and investments - ending	\$ 8,870	\$ 25	\$ 1,442	\$ 1,416	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	TIF District - Cinergy 8 Wabash-Noble	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	881,075	92,477	3,267	114,053	429
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>881,075</u>	<u>92,477</u>	<u>3,267</u>	<u>114,053</u>	<u>429</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>881,075</u>	<u>92,477</u>	<u>3,267</u>	<u>114,053</u>	<u>429</u>
Total disbursements	<u>881,075</u>	<u>92,477</u>	<u>3,267</u>	<u>114,053</u>	<u>429</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, 2018

	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 St
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	110,788	312,566	57,300	69,857	34,924
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>110,788</u>	<u>312,566</u>	<u>57,300</u>	<u>69,857</u>	<u>34,924</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>110,788</u>	<u>312,566</u>	<u>57,300</u>	<u>69,857</u>	<u>34,924</u>
Total disbursements	<u>110,788</u>	<u>312,566</u>	<u>57,300</u>	<u>69,857</u>	<u>34,924</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, 2018

	TIF District - Cinenergy Metronet Exp North Manchester	TIF District - Metronet Fiber 6 La Fontaine	TIF District - Metronet Fiber 5 Liberty	TIF District - Metronet Fiber Lagro	Payroll Life Insurance
Cash and investments - beginning	\$ -	\$ 3,873	\$ 297	\$ 92	\$ 1,041
Receipts:					
Taxes	22,680	2,598	220	60	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	21,273
Total receipts	22,680	2,598	220	60	21,273
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22,680	990	-	-	21,376
Total disbursements	22,680	990	-	-	21,376
Excess (deficiency) of receipts over disbursements	-	1,608	220	60	(103)
Cash and investments - ending	\$ -	\$ 5,481	\$ 517	\$ 152	\$ 938

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Short Term Disability	Payroll Vision Comp Insurance 125	Payroll Critical Illness	Payroll Accidental Insurance 125	Payroll Dependent Life
Cash and investments - beginning	\$ 115	\$ 1,866	\$ 884	\$ 72	\$ 467
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,218	12,005	6,951	1,469	2,716
Total receipts	3,218	12,005	6,951	1,469	2,716
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,218	13,122	6,436	1,469	2,493
Total disbursements	3,218	13,122	6,436	1,469	2,493
Excess (deficiency) of receipts over disbursements	-	(1,117)	515	-	223
Cash and investments - ending	\$ 115	\$ 749	\$ 1,399	\$ 72	\$ 690

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Voluntary Life	Payroll ROTH 457	MVH Restricted	Reassessment	LOIT Special Distribution
Cash and investments - beginning	\$ (392)	\$ -	\$ -	\$ 279,590	\$ 1,415,910
Receipts:					
Taxes	-	-	-	145,062	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	617,898	15,409	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	23,434	32,492	-	1,112	-
Total receipts	23,434	32,492	617,898	161,583	-
Disbursements:					
Personal services	-	-	-	2,000	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	167,865	178,049
Capital outlay	-	-	-	-	7,900
Other disbursements	21,252	32,492	617,898	-	-
Total disbursements	21,252	32,492	617,898	169,865	185,949
Excess (deficiency) of receipts over disbursements	2,182	-	-	(8,282)	(185,949)
Cash and investments - ending	\$ 1,790	\$ -	\$ -	\$ 271,308	\$ 1,229,961

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PSAP Public Safety Access Point	Superior Court Administration of Justice	County Special Distribution	EMA Sprint Reimbursement	LEPC Special Projects
Cash and investments - beginning	\$ -	\$ -	\$ 160,855	\$ 7,029	\$ 1,273
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,600	-	-	-
Other receipts	617,898	-	-	-	-
Total receipts	617,898	1,600	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	140	-	7,029	1,082
Total disbursements	-	140	-	7,029	1,082
Excess (deficiency) of receipts over disbursements	617,898	1,460	-	(7,029)	(1,082)
Cash and investments - ending	\$ 617,898	\$ 1,460	\$ 160,855	\$ -	\$ 191

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Soil & Water Payroll Reimbursement	Commissary Payroll	EMA Volunteer Support	Commissioners Certificate Sale	Community Corrections Project Income 2015
Cash and investments - beginning	\$ 96	\$ 2,301	\$ 9,101	\$ 18,639	\$ 228,808
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	249,914
Fines and forfeits	-	-	-	-	-
Other receipts	1,076	770	1,923	21,033	3,418
Total receipts	1,076	770	1,923	21,033	253,332
Disbursements:					
Personal services	996	-	-	-	90,423
Supplies	-	-	-	-	41,612
Other services and charges	-	-	-	1,961	96,251
Capital outlay	-	-	-	-	-
Other disbursements	-	770	1,131	3,062	49,015
Total disbursements	996	770	1,131	5,023	277,301
Excess (deficiency) of receipts over disbursements	80	-	792	16,010	(23,969)
Cash and investments - ending	\$ 176	\$ 2,301	\$ 9,893	\$ 34,649	\$ 204,839

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Payroll Health Insurance 125	SWETA - St Welfare Excise Tax	Solid Waste Fee Collections	LIT Property Tax Relief	Common School
Cash and investments - beginning	\$ 52,995	\$ -	\$ -	\$ 231,806	\$ 7,305
Receipts:					
Taxes	-	-	274,149	3,432,768	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,361,172	-	-	-
Charges for services	-	-	-	-	3,280
Fines and forfeits	-	-	-	-	-
Other receipts	425,737	-	-	-	-
Total receipts	425,737	1,361,172	274,149	3,432,768	3,280
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	428,110	1,361,172	274,149	3,559,353	-
Total disbursements	428,110	1,361,172	274,149	3,559,353	-
Excess (deficiency) of receipts over disbursements	(2,373)	-	-	(126,585)	3,280
Cash and investments - ending	\$ 50,622	\$ -	\$ -	\$ 105,221	\$ 10,585

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	LIT Supplemental Distribution	11,558 GIS Data Exchange Program	14,228 CDBG 2016-20 Grant	16,738 Justice Assistance Grant	20,509 WabashTransit Operating Grant
Cash and investments - beginning	\$ -	\$ 2,000	\$ 31,333	\$ -	\$ -
Receipts:					
Taxes	37,310	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,015	-	67,258	14,033	363,227
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	5,222	-	-
Total receipts	50,325	-	72,480	14,033	363,227
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	77,545	-	-
Capital outlay	-	-	-	-	-
Other disbursements	50,325	-	-	14,033	363,227
Total disbursements	50,325	-	77,545	14,033	363,227
Excess (deficiency) of receipts over disbursements	-	-	(5,065)	-	-
Cash and investments - ending	\$ -	\$ 2,000	\$ 26,268	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	20.616 Operation Pullover 2017	20.600 Operation Pullover 2018	93.292 SPHI Grant	97.042 EMA Salary Reimbursement	97.047 EMA Pre-Disaster Mitigation
Cash and investments - beginning	\$ (2,763)	\$ -	\$ 33,015	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,076	-	31,868	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,952	-	3,150	-	-
Total receipts	6,952	10,076	3,150	31,868	-
Disbursements:					
Personal services	4,189	3,124	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,110	-	-
Capital outlay	-	-	1,799	-	-
Other disbursements	-	6,952	-	31,868	12,284
Total disbursements	4,189	10,076	2,909	31,868	12,284
Excess (deficiency) of receipts over disbursements	2,763	-	241	-	(12,284)
Cash and investments - ending	\$ -	\$ -	\$ 33,256	\$ -	\$ (12,284)

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	97.067 EMA 2017 SHSP Vehicle	CC/Court RRP Grant	CC/Probation Grant	Community Foundation 2015-0034	Problem Solving State Grant
Cash and investments - beginning	\$ -	\$ 25,881	\$ 21,913	\$ 70	\$ 4,401
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	38,100	158,800	90,400	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,237	-	-	-
Total receipts	38,100	162,037	90,400	-	-
Disbursements:					
Personal services	-	131,139	82,326	-	-
Supplies	-	9,520	809	-	-
Other services and charges	-	24,453	4,424	-	4,400
Capital outlay	-	2,128	341	-	-
Other disbursements	38,100	350	9,105	-	-
Total disbursements	38,100	167,590	97,005	-	4,400
Excess (deficiency) of receipts over disbursements	-	(5,553)	(6,605)	-	(4,400)
Cash and investments - ending	\$ -	\$ 20,328	\$ 15,308	\$ 70	\$ 1

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Juvenile Detention Alternative (JDAI) Grant	JDAI Grant - Programming	CC Jail Treatment	Family Court Project Grant	Family Dependency Drug Court Grant
Cash and investments - beginning	\$ 30,348	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	63,590	28,875	16,375	-	2,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	376	27,000	-	10,000	-
Total receipts	63,966	55,875	16,375	10,000	2,500
Disbursements:					
Personal services	39,426	4,694	-	-	-
Supplies	1,133	470	-	-	-
Other services and charges	3,341	29,000	13,787	-	-
Capital outlay	5,838	162	-	-	-
Other disbursements	27,000	-	11,200	420	-
Total disbursements	76,738	34,326	24,987	420	-
Excess (deficiency) of receipts over disbursements	(12,772)	21,549	(8,612)	9,580	2,500
Cash and investments - ending	\$ 17,576	\$ 21,549	\$ (8,612)	\$ 9,580	\$ 2,500

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Probation Project Income	Re-entry Court User Fee	Probation - Problem Solving Grant	Totals
Cash and investments - beginning	\$ 1,499	\$ 3,555	\$ -	\$ 21,432,387
Receipts:				
Taxes	-	-	-	46,578,073
Licenses and permits	-	-	-	595
Intergovernmental receipts	-	5,000	-	17,151,460
Charges for services	4,992	5,737	-	2,277,796
Fines and forfeits	-	-	-	429,393
Other receipts	-	-	5,000	14,415,228
Total receipts	4,992	10,737	5,000	80,852,545
Disbursements:				
Personal services	-	-	-	8,715,772
Supplies	-	-	-	1,957,364
Other services and charges	-	-	-	7,374,684
Capital outlay	-	-	-	1,001,939
Other disbursements	-	-	1,140	58,945,990
Total disbursements	-	-	1,140	77,995,749
Excess (deficiency) of receipts over disbursements	4,992	10,737	3,860	2,856,796
Cash and investments - ending	\$ 6,491	\$ 14,292	\$ 3,860	\$ 24,289,183

WABASH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 26,339</u>	<u>\$ 103,247</u>

WABASH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff Dept. Vehicles	\$ 26,850	6/30/2018	12/31/2020
Crossroads Bank	Sheriff Dept. Vehicles	<u>18,080</u>	6/30/2017	12/31/2019
Total of annual lease payments		<u>\$ 44,930</u>		

WABASH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2018

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	\$ 187,641
Infrastructure	64,826,404
Buildings	6,827,940
Machinery, equipment, and vehicles	<u>5,478,325</u>
Total capital assets	<u>\$ 77,320,310</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/>.