

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
09/02/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-8
Notes to Financial Statement	9-14
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-51
Schedule of Payables and Receivables	52
Schedule of Leases and Debt	53
Schedule of Capital Assets.....	54
Other Reports.....	55

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Marcie Shepherd	01-01-19 to 12-31-20
County Treasurer	LuAnn K. Layman	01-01-19 to 12-31-20
Clerk of the Circuit Court	Lori J. Draper	01-01-19 to 12-31-20
County Sheriff	Ryan Baker	01-01-19 to 12-31-20
County Recorder	Eric Rish	01-01-19 to 12-31-20
President of the Board of County Commissioners	Barry J. Eppley Brian K. Haupert	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Kyle Bowman	01-01-19 to 12-31-20



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, 2019, 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 the 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, 2019.

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, 2019, 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 August 11, 2020, 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

August 11, 2020

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, 2019

Fund	Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	
Treasurer Cashbook	\$ 904,945	\$ 966,508	\$ 904,945	\$ 966,508
Sheriff Inmate Trust	3,562	559,128	558,695	3,995
Sheriff Commissary	60,957	235,105	203,967	92,095
Clerk Cashbook	362,479	2,680,531	2,564,400	478,610
County General	3,817,248	11,028,224	9,880,698	4,964,774
Accident Report Fees	18,374	4,913	3,183	20,104
EDIT - County Share	1,485,223	819,084	394,351	1,909,956
City/Town Court Costs	52,580	10,954	-	63,534
Clerk Records Perpetuation	90,364	28,067	11,668	106,763
Community Corrections Grant	52,174	233,306	275,118	10,362
Community Transition Program	18,383	46,675	-	65,058
Conv Visit Tourism Promo Fund	-	104,828	104,828	-
County Sales Disclosure Fees	9,231	3,800	-	13,031
Covered Bridges	19,508	3,700	4,987	18,221
Cumulative Bridge	3,222,308	476,404	1,188,467	2,510,245
Cumulative Capital Development	895,116	238,538	178,036	955,618
Drug Free Community	38,133	31,559	27,567	42,125
Emergency Right/Know	17,430	5,714	2,751	20,393
Enhanced Access	15,002	10,366	10,000	15,368
County Extradition & Sheriff Ass't	2,202	-	-	2,202
Firearm Permit Fees	36,994	8,460	20,814	24,640
General Drain Improvement	176,350	32,501	73,556	135,295
County Health	413,486	444,050	391,426	466,110
Security Protection	9,645	4,515	-	14,160
Local Health Maintenance	161,447	-	-	161,447
Local Road & Street	953,333	508,108	7,321	1,454,120
LIT Public Safety County Share	226,155	829,340	510,323	545,172
County Misdemeanant	30,454	24,368	28,292	26,530
Motor Vehicle Highway	2,676,727	1,694,328	2,044,129	2,326,926
Auditor Plat Book	26,790	11,805	-	38,595
Rainy Day	52,626	458	6,992	46,092
Recorders Record Perpetuation	80,573	60,347	49,534	91,386
Riverboat Distribution County Revenue	103,801	84,955	88,009	100,747
County Sheriff Pension	119	32,784	32,784	119
Solid Waste Administrative Fees	55,277	8,500	600	63,177
Supplemental Public Defender Services	75,298	27,728	33,168	69,858
Surplus Tax	1,723	13,586	10,352	4,957
Surveyor Corner Perpetuation	70,174	22,425	420	92,179
Tax Sale Redemption	8,587	30,060	34,211	4,436
Tax Sale Surplus	105,785	235,945	57,772	283,958
Local Health Trust	66,237	20,550	11,634	75,153
Unsafe Premises	74,384	11,737	17,280	68,841
CASA	58,616	101,972	148,897	11,691
Auditor Ineligible Deductions	89	5,486	55	5,520
County Elected Officials Training	3,373	4,515	2,903	4,985
Statewide 9-1-1	806,691	567,430	383,344	990,777
Adult Probation Administrative	47,871	23,274	35,227	35,918
Juvenile Probation Administrative	5,076	2,153	-	7,229
Adult Probation User Fees	612,773	71,706	81,550	602,929
Juvenile Probation User Fees	49,149	2,820	651	51,318
Alternative Dispute Resolution	1,810	3,340	-	5,150
Pre-Trial Diversion	111,080	70,400	51,425	130,055
Jury Pay	8,870	6,205	5,741	9,334
Alcohol & Drug Program	364,108	61,321	65,234	360,195
Drug Court	23,939	12,850	5,400	31,389
Drain Construction/Reconstruction	14,829	66,039	63,821	17,047
Drain Maintenance	842,105	258,225	256,878	843,452
Circuit Court Administrative Justice	14,795	-	5,380	9,415
Casa Donation Fund	-	301	301	-
County Law Enforcement Continuing Education	6,152	1,815	4,117	3,850
County Sex Offender	20,942	2,687	548	23,081
Law Enforcement Continuing Education	29,656	10,739	6,309	34,086

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	
False Alarm Fees	25	-	-	25
K-2 Ordinance Violation	1,442	-	-	1,442
TIF District - POET Chester	-	414,164	414,164	-
TIF District - Liberty - LaFontaine	1,416	1,102	500	2,018
TIF District - Cinergy 7 Noble	-	2,955	2,955	-
TIF District - Cinergy 8 Wabash-Noble	-	873,354	873,354	-
TIF District - Cinergy 9 Wabash	-	97,705	97,705	-
TIF District - Cinergy 1 Chester	-	3,218	3,218	-
TIF District - Cinergy 2 North Manchester	-	114,115	114,115	-
TIF District - Cinergy Pleasant	-	439	439	-
TIF District - Cinergy Expansion Mainstreet	-	110,868	110,868	-
TIF District - Original Business Park	-	319,017	319,017	-
TIF District - Ford Meter Box	-	66,635	66,635	-
TIF District - FMB 9 Wabash	-	87,990	87,990	-
TIF District - Miami-Market St	-	35,166	35,166	-
TIF District - Cinergy Metronet Exp North Manchester	-	20,178	20,178	-
TIF District - Metronet Fiber 6 LaFontaine	5,481	129	-	5,610
TIF District - Metronet Fiber 5 Liberty	517	176	-	693
TIF District - Metronet Fiber Lagro	152	48	-	200
Self-Funded Insurance	1,543,526	981,308	1,154,659	1,370,175
Payroll Clearing	-	4,578,973	4,578,973	-
Payroll Donations- United Way	-	1,092	1,092	-
Payroll AFLAC Life	96	49	49	96
Payroll Cancer ICU 125	1,276	522	522	1,276
Payroll Cancer Insurance 125	223	5,981	5,981	223
Payroll Dental 125	721	6,828	6,828	721
Payroll Life Insurance	938	17,142	17,020	1,060
Payroll Short Term Disability	115	4,184	4,184	115
Payroll Vision Comp Insurance 125	749	12,955	13,193	511
Payroll Critical Illness	1,399	5,753	5,405	1,747
Payroll Accidental Insurance 125	72	2,029	2,029	72
Payroll Dependent Life	690	2,732	2,694	728
Payroll Voluntary Life	1,790	22,094	22,759	1,125
Payroll Voluntary PERF	-	4,734	4,734	-
Payroll ROTH 457	-	47,490	47,490	-
Payroll Child Support Payment	-	29,836	29,836	-
Payroll IN Deferred Compensation Plan	-	87,343	87,343	-
Payroll Federal Withholding	-	492,551	492,551	-
Payroll Medicare (FICA)	-	469,609	469,609	-
Payroll C A G I T	-	166,030	166,030	-
Payroll State Gross Income Tax	-	196,975	196,975	-
Payroll Wage Garnishment	-	11,199	11,199	-
Settlement Fund	-	22,524,018	22,524,018	-
LIT Operating Levy	24,592	2,714,408	2,653,057	85,943
CVET - Commercial Vehicle Excise	-	221,020	221,020	-
Weed Lien Collections	-	1,665	1,665	-
Sewage Lien Collections	-	43,806	43,806	-
Financial Institution Tax	-	183,281	183,281	-
Fines & Forfeitures	150	422	572	-
Infraction Judgement Fees	3,401	60,669	58,946	5,124
Overweight Vehicles	35	178	213	-
Special Death Benefit Fees	230	2,300	2,380	150
State Sales Disclosure Fees	440	3,800	3,770	470
Coroner Continuing Education Fees	407	5,021	5,026	402
Interstate Offender Commerce	-	313	313	-
Mortgage Recording Fee	211	2,775	2,723	263
State Sex Offender Administration	45	299	324	20
Education Plate Fee	-	263	263	-
Riverboat Revenue Sharing	-	194,826	194,826	-
Innkeeper's Tax - County Tourism	11,186	76,441	73,912	13,715
LIT Certified Shares	-	9,505,403	9,505,403	-
LIT Public Safety	-	1,696,505	1,696,505	-

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-19			12-31-19
LIT Economic Development	-	1,706,870	1,706,870	-
93.563 Prosecutor PCA	4,480	1,484	3,237	2,727
93.563 County IV-D Incentive	75,705	15,421	7,800	83,326
93.563 Prosecutor IV-D Incentive	201,748	23,203	11,208	213,743
93.563 Clerk IV Incentive - Prior	12,129	-	1,500	10,629
93.563 Clerk IV-D Incentive	28,546	15,421	11,304	32,663
MVH Restricted	-	1,658,598	1,246,498	412,100
Reassessment	271,308	157,060	137,423	290,945
LOIT Special Distribution	1,229,961	-	341,218	888,743
PSAP Public Safety Access Point	617,898	916,765	667,984	866,679
Superior Court Administration of Justice	1,460	-	-	1,460
Pros Forfeiture & Law Enforce	-	108	-	108
CASA Donations	-	1,043	-	1,043
County Special Distribution	160,855	-	-	160,855
LEPC Special Projects	191	-	-	191
Soil & Water Payroll Reimbursement	176	942	915	203
Commissary Payroll	2,301	1,578	1,578	2,301
EMA Volunteer Support	9,893	2,400	1,540	10,753
Commissioners Certificate Sale	34,649	20,384	32,435	22,598
Community Corrections Project Income 2015	204,839	281,119	302,254	183,704
Payroll Health Insurance 125	50,622	425,864	419,572	56,914
SWETA - St Welfare Excise Tax	-	1,385,380	1,385,380	-
Solid Waste Fee Collections	-	274,837	274,837	-
LIT Property Tax Relief	105,221	3,469,699	3,352,666	222,254
Common School	10,585	-	-	10,585
93.788 IN State Opioid Resp	-	60,000	-	60,000
11.558 GIS Data Exchange Program	2,000	-	1,000	1,000
14.228 CDBG 2016-20 Grant	26,268	160,165	186,433	-
20.509 Wabash Transit Operating Grant	-	364,109	364,109	-
20.509 Transit Vehicle Capital	-	71,920	71,920	-
20.600 Operation Pullover 2018	-	3,681	3,681	-
20.60 Operation Pullover 2019 Grant	-	8,062	8,062	-
20.60 Operation Pullover 2020 Grant	-	-	4,535	(4,535)
93.292 SPHI Grant	33,256	-	8,552	24,704
97.042 EMA Salary Grt. 2018-19	-	32,153	32,153	-
97.042 EMA Comp Equipment Grant 2019	-	45,980	45,980	-
97.047 EMA Pre-Disaster Mitigation	(12,284)	16,600	4,316	-
97.067 EMA Special Vehicle Grt	-	30,000	30,000	-
CC/Court RRP Grant	20,328	139,139	124,862	34,605
CC/Probation Grant	15,308	78,318	88,619	5,007
Community Foundation 2015-0034	70	-	-	70
Problem Solving State Grant	1	-	-	1
Juvenile Detention Alternative (JDAI) Grant	17,576	37,500	51,381	3,695
JDAI Grant - Programming	21,549	37,933	40,937	18,545
CC Jail Treatment	(8,612)	35,362	27,987	(1,237)
Family Court Project Grant	9,580	-	440	9,140
Family Dependency Drug Court Grant	2,500	-	1,201	1,299
Court Reform Grant	-	4,550	9,100	(4,550)
Family Recovery Court Grant	-	2,500	-	2,500
Problem Solv Drug Court 2019	-	6,000	227	5,773
Problem Solv ReEntry Court Grant 2019	-	6,000	227	5,773
Probation Project Income	6,491	2,970	-	9,461
Re-entry Court User Fee	14,292	5,166	5,000	14,458
Community Crossings Grant	-	962,345	962,345	-
Probation - Problem Solving Grant	3,860	-	3,252	608
Totals	\$ 24,289,183	\$ 81,867,942	\$ 79,472,079	\$ 26,685,046

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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

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 a posting error. The reimbursements for expenditures made by the County were not received by December 31, 2019.

Note 8. Subsequent Events

In 2020, the County received Community Crossings Matching Grants for approximately \$699,853 and \$807,117, which were for Bridge #144 and the U.S. 24 project, respectively.

The County received a Community Focus Fund grant from the Community Development Block Grant (CDBG) Program, administered by the Indiana Office of Community and Rural affairs, in the amount of \$500,000 for the purpose of building renovations for the Wabash Lighthouse Missions project. A sub-recipient agreement for CDBG-funded projects was approved on February 10, 2020, with the Wabash County Lighthouse Mission, Inc.

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, 2019

	Treasurer Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cashbook	County General
Cash and investments - beginning	\$ 904,945	\$ 3,562	\$ 60,957	\$ 362,479	\$ 3,817,248
Receipts:					
Taxes	-	-	-	-	7,868,797
Licenses and permits	-	-	-	-	549
Intergovernmental receipts	-	-	-	-	1,138,510
Charges for services	-	-	-	-	1,178,980
Fines and forfeits	-	-	-	-	137,603
Other receipts	966,508	559,128	235,105	2,680,531	703,785
Total receipts	<u>966,508</u>	<u>559,128</u>	<u>235,105</u>	<u>2,680,531</u>	<u>11,028,224</u>
Disbursements:					
Personal services	-	-	-	-	6,178,571
Supplies	-	-	-	-	445,660
Other services and charges	-	-	-	-	3,097,582
Capital outlay	-	-	-	-	128,543
Other disbursements	904,945	558,695	203,967	2,564,400	30,342
Total disbursements	<u>904,945</u>	<u>558,695</u>	<u>203,967</u>	<u>2,564,400</u>	<u>9,880,698</u>
Excess (deficiency) of receipts over disbursements	<u>61,563</u>	<u>433</u>	<u>31,138</u>	<u>116,131</u>	<u>1,147,526</u>
Cash and investments - ending	<u>\$ 966,508</u>	<u>\$ 3,995</u>	<u>\$ 92,095</u>	<u>\$ 478,610</u>	<u>\$ 4,964,774</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Accident Report Fees	EDIT - County Share	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant
Cash and investments - beginning	\$ 18,374	\$ 1,485,223	\$ 52,580	\$ 90,364	\$ 52,174
Receipts:					
Taxes	-	818,661	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	17	226,681
Charges for services	4,913	-	-	-	-
Fines and forfeits	-	-	-	27,992	-
Other receipts	-	423	10,954	58	6,625
Total receipts	4,913	819,084	10,954	28,067	233,306
Disbursements:					
Personal services	-	-	-	11,335	225,517
Supplies	-	-	-	333	3,172
Other services and charges	-	382,046	-	-	31,136
Capital outlay	-	12,305	-	-	-
Other disbursements	3,183	-	-	-	15,293
Total disbursements	3,183	394,351	-	11,668	275,118
Excess (deficiency) of receipts over disbursements	1,730	424,733	10,954	16,399	(41,812)
Cash and investments - ending	\$ 20,104	\$ 1,909,956	\$ 63,534	\$ 106,763	\$ 10,362

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Transition Program	Conv Visit Tourism Promo Fund	County Sales Disclosure Fees	Covered Bridges	Cumulative Bridge
Cash and investments - beginning	\$ 18,383	\$ -	\$ 9,231	\$ 19,508	\$ 3,222,308
Receipts:					
Taxes	-	100,149	-	-	280,617
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	46,675	-	-	3,700	171,028
Charges for services	-	-	3,800	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,679	-	-	24,759
Total receipts	46,675	104,828	3,800	3,700	476,404
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	4,987	222,667
Capital outlay	-	-	-	-	965,800
Other disbursements	-	104,828	-	-	-
Total disbursements	-	104,828	-	4,987	1,188,467
Excess (deficiency) of receipts over disbursements	46,675	-	3,800	(1,287)	(712,063)
Cash and investments - ending	\$ 65,058	\$ -	\$ 13,031	\$ 18,221	\$ 2,510,245

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Cumulative Capital Development	Drug Free Community	Emergency Right/Know	Enhanced Access	County Extradition & Sheriff Ass't
Cash and investments - beginning	\$ 895,116	\$ 38,133	\$ 17,430	\$ 15,002	\$ 2,202
Receipts:					
Taxes	206,373	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,619	-	5,714	-	-
Charges for services	-	31,559	-	10,366	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,546	-	-	-	-
Total receipts	<u>238,538</u>	<u>31,559</u>	<u>5,714</u>	<u>10,366</u>	<u>-</u>
Disbursements:					
Personal services	-	484	-	-	-
Supplies	-	2,740	49	-	-
Other services and charges	130,786	24,343	2,702	10,000	-
Capital outlay	47,250	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>178,036</u>	<u>27,567</u>	<u>2,751</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>60,502</u>	<u>3,992</u>	<u>2,963</u>	<u>366</u>	<u>-</u>
Cash and investments - ending	<u>\$ 955,618</u>	<u>\$ 42,125</u>	<u>\$ 20,393</u>	<u>\$ 15,368</u>	<u>\$ 2,202</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Firearm Permit Fees	General Drain Improvement	County Health	Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 36,994	\$ 176,350	\$ 413,486	\$ 9,645	\$ 161,447
Receipts:					
Taxes	-	-	288,167	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	29,767	-	-
Charges for services	8,460	-	79,760	4,515	-
Fines and forfeits	-	-	1,016	-	-
Other receipts	-	32,501	45,340	-	-
Total receipts	<u>8,460</u>	<u>32,501</u>	<u>444,050</u>	<u>4,515</u>	<u>-</u>
Disbursements:					
Personal services	-	-	303,066	-	-
Supplies	-	-	4,601	-	-
Other services and charges	-	-	83,759	-	-
Capital outlay	-	-	-	-	-
Other disbursements	20,814	73,556	-	-	-
Total disbursements	<u>20,814</u>	<u>73,556</u>	<u>391,426</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12,354)</u>	<u>(41,055)</u>	<u>52,624</u>	<u>4,515</u>	<u>-</u>
Cash and investments - ending	<u>\$ 24,640</u>	<u>\$ 135,295</u>	<u>\$ 466,110</u>	<u>\$ 14,160</u>	<u>\$ 161,447</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Road & Street	LIT Public Safety County Share	County Misdemeanant	Motor Vehicle Highway	Auditor Plat Book
Cash and investments - beginning	\$ 953,333	\$ 226,155	\$ 30,454	\$ 2,676,727	\$ 26,790
Receipts:					
Taxes	-	-	-	5,458	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	497,089	811,197	24,368	1,658,598	-
Charges for services	-	-	-	3,881	11,805
Fines and forfeits	-	-	-	-	-
Other receipts	11,019	18,143	-	26,391	-
Total receipts	508,108	829,340	24,368	1,694,328	11,805
Disbursements:					
Personal services	-	-	-	1,083,058	-
Supplies	-	-	-	414,679	-
Other services and charges	7,321	351,208	-	340,780	-
Capital outlay	-	159,115	-	205,612	-
Other disbursements	-	-	28,292	-	-
Total disbursements	7,321	510,323	28,292	2,044,129	-
Excess (deficiency) of receipts over disbursements	500,787	319,017	(3,924)	(349,801)	11,805
Cash and investments - ending	\$ 1,454,120	\$ 545,172	\$ 26,530	\$ 2,326,926	\$ 38,595

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day	Recorders Record Perpetuation	Riverboat Distribution County Revenue	County Sheriff Pension	Solid Waste Administrative Fees
Cash and investments - beginning	\$ 52,626	\$ 80,573	\$ 103,801	\$ 119	\$ 55,277
Receipts:					
Taxes	-	-	-	-	8,500
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	84,955	-	-
Charges for services	-	60,347	-	3,620	-
Fines and forfeits	-	-	-	29,164	-
Other receipts	458	-	-	-	-
Total receipts	<u>458</u>	<u>60,347</u>	<u>84,955</u>	<u>32,784</u>	<u>8,500</u>
Disbursements:					
Personal services	6,992	32,495	-	32,784	-
Supplies	-	347	-	-	-
Other services and charges	-	12,267	88,009	-	600
Capital outlay	-	-	-	-	-
Other disbursements	-	4,425	-	-	-
Total disbursements	<u>6,992</u>	<u>49,534</u>	<u>88,009</u>	<u>32,784</u>	<u>600</u>
Excess (deficiency) of receipts over disbursements	<u>(6,534)</u>	<u>10,813</u>	<u>(3,054)</u>	<u>-</u>	<u>7,900</u>
Cash and investments - ending	<u>\$ 46,092</u>	<u>\$ 91,386</u>	<u>\$ 100,747</u>	<u>\$ 119</u>	<u>\$ 63,177</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Supplemental Public Defender Services	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 75,298	\$ 1,723	\$ 70,174	\$ 8,587	\$ 105,785
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	27,693	-	22,425	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	35	13,586	-	30,060	235,945
Total receipts	27,728	13,586	22,425	30,060	235,945
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	420	-	-
Other services and charges	-	-	-	34,211	-
Capital outlay	-	-	-	-	-
Other disbursements	33,168	10,352	-	-	57,772
Total disbursements	33,168	10,352	420	34,211	57,772
Excess (deficiency) of receipts over disbursements	(5,440)	3,234	22,005	(4,151)	178,173
Cash and investments - ending	\$ 69,858	\$ 4,957	\$ 92,179	\$ 4,436	\$ 283,958

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Local Health Trust	Unsafe Premises	CASA	Auditor Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 66,237	\$ 74,384	\$ 58,616	\$ 89	\$ 3,373
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	20,550	-	71,622	-	-
Charges for services	-	11,662	29,500	5,486	4,515
Fines and forfeits	-	-	-	-	-
Other receipts	-	75	850	-	-
Total receipts	20,550	11,737	101,972	5,486	4,515
Disbursements:					
Personal services	-	-	119,446	-	-
Supplies	1,263	-	1,138	-	-
Other services and charges	7,289	-	25,041	-	2,903
Capital outlay	3,082	-	2,213	-	-
Other disbursements	-	17,280	1,059	55	-
Total disbursements	11,634	17,280	148,897	55	2,903
Excess (deficiency) of receipts over disbursements	8,916	(5,543)	(46,925)	5,431	1,612
Cash and investments - ending	\$ 75,153	\$ 68,841	\$ 11,691	\$ 5,520	\$ 4,985

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Statewide 9-1-1	Adult Probation Administrative	Juvenile Probation Administrative	Adult Probation User Fees	Juvenile Probation User Fees
Cash and investments - beginning	\$ 806,691	\$ 47,871	\$ 5,076	\$ 612,773	\$ 49,149
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	558,479	23,274	2,153	70,281	2,810
Fines and forfeits	-	-	-	1,425	-
Other receipts	8,951	-	-	-	10
Total receipts	<u>567,430</u>	<u>23,274</u>	<u>2,153</u>	<u>71,706</u>	<u>2,820</u>
Disbursements:					
Personal services	-	35,227	-	24,544	208
Supplies	-	-	-	4,785	173
Other services and charges	383,344	-	-	49,649	270
Capital outlay	-	-	-	367	-
Other disbursements	-	-	-	2,205	-
Total disbursements	<u>383,344</u>	<u>35,227</u>	<u>-</u>	<u>81,550</u>	<u>651</u>
Excess (deficiency) of receipts over disbursements	<u>184,086</u>	<u>(11,953)</u>	<u>2,153</u>	<u>(9,844)</u>	<u>2,169</u>
Cash and investments - ending	<u>\$ 990,777</u>	<u>\$ 35,918</u>	<u>\$ 7,229</u>	<u>\$ 602,929</u>	<u>\$ 51,318</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Alternative Dispute Resolution	Pre-Trial Diversion	Jury Pay	Alcohol & Drug Program	Drug Court
Cash and investments - beginning	\$ 1,810	\$ 111,080	\$ 8,870	\$ 364,108	\$ 23,939
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	3,340	70,400	-	-	-
Other receipts	-	-	6,205	61,321	12,850
Total receipts	3,340	70,400	6,205	61,321	12,850
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	51,425	5,741	65,234	5,400
Total disbursements	-	51,425	5,741	65,234	5,400
Excess (deficiency) of receipts over disbursements	3,340	18,975	464	(3,913)	7,450
Cash and investments - ending	\$ 5,150	\$ 130,055	\$ 9,334	\$ 360,195	\$ 31,389

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Drain Construction/ Reconstruction	Drain Maintenance	Circuit Court Administrative Justice	CASA Donation Fund	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 14,829	\$ 842,105	\$ 14,795	\$ -	\$ 6,152
Receipts:					
Taxes	4,393	246,290	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	61,646	11,935	-	301	1,815
Total receipts	<u>66,039</u>	<u>258,225</u>	<u>-</u>	<u>301</u>	<u>1,815</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	301	-
Other services and charges	-	9,832	5,380	-	-
Capital outlay	-	-	-	-	-
Other disbursements	63,821	247,046	-	-	4,117
Total disbursements	<u>63,821</u>	<u>256,878</u>	<u>5,380</u>	<u>301</u>	<u>4,117</u>
Excess (deficiency) of receipts over disbursements	<u>2,218</u>	<u>1,347</u>	<u>(5,380)</u>	<u>-</u>	<u>(2,302)</u>
Cash and investments - ending	<u>\$ 17,047</u>	<u>\$ 843,452</u>	<u>\$ 9,415</u>	<u>\$ -</u>	<u>\$ 3,850</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	County Sex Offender	Law Enforcement Continuing Education	False Alarm Fees	K-2 Ordinance Violation	TIF District - POET Chester
Cash and investments - beginning	\$ 20,942	\$ 29,656	\$ 25	\$ 1,442	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,687	10,739	-	-	414,164
Total receipts	2,687	10,739	-	-	414,164
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	548	6,309	-	-	414,164
Total disbursements	548	6,309	-	-	414,164
Excess (deficiency) of receipts over disbursements	2,139	4,430	-	-	-
Cash and investments - ending	\$ 23,081	\$ 34,086	\$ 25	\$ 1,442	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TIF District - Liberty - LaFontaine	TIF District - Cinergy 7 Noble	TIF District - Cinergy 8 Wabash-Noble	TIF District -Cinergy 9 Wabash	TIF District -Cinergy 1 Chester
Cash and investments - beginning	\$ 1,416	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,102	2,955	873,354	97,705	3,218
Total receipts	1,102	2,955	873,354	97,705	3,218
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	500	2,955	873,354	97,705	3,218
Total disbursements	500	2,955	873,354	97,705	3,218
Excess (deficiency) of receipts over disbursements	602	-	-	-	-
Cash and investments - ending	\$ 2,018	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TIF District -	TIF District -	TIF District -	TIF District -	TIF District -
	Cinergy North Manches	Cinergy Pleasant	Cinergy xpansion Mainstre	Original Business Park	Ford Meter Box
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	114,115	439	110,868	319,017	66,635
Total receipts	114,115	439	110,868	319,017	66,635
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	114,115	439	110,868	319,017	66,635
Total disbursements	114,115	439	110,868	319,017	66,635
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, 2019

	TIF District - FMB 9 Wabash	TIF District - Miami-Market St	TIF District - Cinergy Metronet Exp North Manchester	TIF District - Metronet Fiber 6 LaFontaine
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,481
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	87,990	35,166	20,178	129
Total receipts	<u>87,990</u>	<u>35,166</u>	<u>20,178</u>	<u>129</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	87,990	35,166	20,178	-
Total disbursements	<u>87,990</u>	<u>35,166</u>	<u>20,178</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	129
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,610</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	TIF District -	TIF District -			
	Metronet Fiber 5 Liberty	Metronet Fiber Lagro	Self-Funded Insurance	Payroll Clearing	Payroll Donations- United Way
Cash and investments - beginning	\$ 517	\$ 152	\$ 1,543,526	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	176	48	981,308	4,578,973	1,092
Total receipts	176	48	981,308	4,578,973	1,092
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,154,659	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	4,578,973	1,092
Total disbursements	-	-	1,154,659	4,578,973	1,092
Excess (deficiency) of receipts over disbursements	176	48	(173,351)	-	-
Cash and investments - ending	\$ 693	\$ 200	\$ 1,370,175	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll AFLAC Life	Payroll Cancer ICU 125	Payroll Cancer Insurance 125	Payroll Dental 125	Payroll Life Insurance
Cash and investments - beginning	\$ 96	\$ 1,276	\$ 223	\$ 721	\$ 938
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	49	522	5,981	6,828	17,142
Total receipts	49	522	5,981	6,828	17,142
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	49	522	5,981	6,828	17,020
Total disbursements	49	522	5,981	6,828	17,020
Excess (deficiency) of receipts over disbursements	-	-	-	-	122
Cash and investments - ending	\$ 96	\$ 1,276	\$ 223	\$ 721	\$ 1,060

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Short Term Disability	Payroll Vision Comp Insurance 125	Payroll Critical Illness	Payroll Accidental Insurance 125	Payroll Dependent Life
Cash and investments - beginning	\$ 115	\$ 749	\$ 1,399	\$ 72	\$ 690
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,184	12,955	5,753	2,029	2,732
Total receipts	4,184	12,955	5,753	2,029	2,732
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,184	13,193	5,405	2,029	2,694
Total disbursements	4,184	13,193	5,405	2,029	2,694
Excess (deficiency) of receipts over disbursements	-	(238)	348	-	38
Cash and investments - ending	\$ 115	\$ 511	\$ 1,747	\$ 72	\$ 728

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Voluntary Life	Payroll Voluntary PERF	Payroll ROTH 457	Payroll Child Support Payment	Payroll IN Deferred Compensation Plan
Cash and investments - beginning	\$ 1,790	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	22,094	4,734	47,490	29,836	87,343
Total receipts	22,094	4,734	47,490	29,836	87,343
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22,759	4,734	47,490	29,836	87,343
Total disbursements	22,759	4,734	47,490	29,836	87,343
Excess (deficiency) of receipts over disbursements	(665)	-	-	-	-
Cash and investments - ending	\$ 1,125	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Federal Withholding	Payroll Medicare (FICA)	Payroll C A G I T	Payroll State Gross Income Tax	Payroll Wage Garnishment
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	492,551	469,609	166,030	196,975	11,199
Total receipts	492,551	469,609	166,030	196,975	11,199
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	492,551	469,609	166,030	196,975	11,199
Total disbursements	492,551	469,609	166,030	196,975	11,199
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, 2019

	Settlement Fund	LIT Operating Levy	CVET - Commercial Vehicle Excise	Weed Lien Collections	Sewage Lien Collections
Cash and investments - beginning	\$ -	\$ 24,592	\$ -	\$ -	\$ -
Receipts:					
Taxes	20,633,132	2,714,408	-	1,665	43,806
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,890,886	-	221,020	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>22,524,018</u>	<u>2,714,408</u>	<u>221,020</u>	<u>1,665</u>	<u>43,806</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	22,524,018	2,653,057	221,020	1,665	43,806
Total disbursements	<u>22,524,018</u>	<u>2,653,057</u>	<u>221,020</u>	<u>1,665</u>	<u>43,806</u>
Excess (deficiency) of receipts over disbursements	-	61,351	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 85,943</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, 2019

	Financial Institution Tax	Fines & Forfeitures	Infraction Judgement Fees	Overweight Vehicles	Special Death Benefit Fees
Cash and investments - beginning	\$ -	\$ 150	\$ 3,401	\$ 35	\$ 230
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	183,281	-	-	-	-
Charges for services	-	-	-	178	2,300
Fines and forfeits	-	422	60,669	-	-
Other receipts	-	-	-	-	-
Total receipts	183,281	422	60,669	178	2,300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	183,281	572	58,946	213	2,380
Total disbursements	183,281	572	58,946	213	2,380
Excess (deficiency) of receipts over disbursements	-	(150)	1,723	(35)	(80)
Cash and investments - ending	\$ -	\$ -	\$ 5,124	\$ -	\$ 150

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	State Sales Disclosure Fees	Coroner Continuing Education Fees	Interstate Offender Commerce	Mortgage Recording Fee	State Sex Offender Administration
Cash and investments - beginning	\$ 440	\$ 407	\$ -	\$ 211	\$ 45
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,800	5,021	313	2,775	299
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,800</u>	<u>5,021</u>	<u>313</u>	<u>2,775</u>	<u>299</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>3,770</u>	<u>5,026</u>	<u>313</u>	<u>2,723</u>	<u>324</u>
Total disbursements	<u>3,770</u>	<u>5,026</u>	<u>313</u>	<u>2,723</u>	<u>324</u>
Excess (deficiency) of receipts over disbursements	<u>30</u>	<u>(5)</u>	<u>-</u>	<u>52</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 470</u>	<u>\$ 402</u>	<u>\$ -</u>	<u>\$ 263</u>	<u>\$ 20</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ 11,186	\$ -	\$ -
Receipts:					
Taxes	-	-	59,210	7,808,898	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	194,826	-	1,696,505	1,696,505
Charges for services	263	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	17,231	-	-
Total receipts	<u>263</u>	<u>194,826</u>	<u>76,441</u>	<u>9,505,403</u>	<u>1,696,505</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	263	194,826	73,912	9,505,403	1,696,505
Total disbursements	<u>263</u>	<u>194,826</u>	<u>73,912</u>	<u>9,505,403</u>	<u>1,696,505</u>
Excess (deficiency) of receipts over disbursements	-	-	2,529	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,715</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, 2019

	LIT Economic Development	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV Incentive - Prior
Cash and investments - beginning	\$ -	\$ 4,480	\$ 75,705	\$ 201,748	\$ 12,129
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,706,870	-	15,421	23,203	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,484	-	-	-
Total receipts	1,706,870	1,484	15,421	23,203	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	11,194	-
Capital outlay	-	-	-	-	-
Other disbursements	1,706,870	3,237	7,800	14	1,500
Total disbursements	1,706,870	3,237	7,800	11,208	1,500
Excess (deficiency) of receipts over disbursements	-	(1,753)	7,621	11,995	(1,500)
Cash and investments - ending	\$ -	\$ 2,727	\$ 83,326	\$ 213,743	\$ 10,629

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93,563 Clerk IV-D Incentive	MVH Restricted	Reassessment	LOIT Special Distribution	PSAP Public Safety Access Point
Cash and investments - beginning	\$ 28,546	\$ -	\$ 271,308	\$ 1,229,961	\$ 617,898
Receipts:					
Taxes	-	-	139,679	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,421	1,658,598	15,031	-	596,938
Charges for services	-	-	-	-	319,827
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,350	-	-
Total receipts	<u>15,421</u>	<u>1,658,598</u>	<u>157,060</u>	<u>-</u>	<u>916,765</u>
Disbursements:					
Personal services	11,304	94,579	2,000	-	637,311
Supplies	-	1,151,919	-	-	2,267
Other services and charges	-	-	135,423	840	28,269
Capital outlay	-	-	-	340,378	-
Other disbursements	-	-	-	-	137
Total disbursements	<u>11,304</u>	<u>1,246,498</u>	<u>137,423</u>	<u>341,218</u>	<u>667,984</u>
Excess (deficiency) of receipts over disbursements	<u>4,117</u>	<u>412,100</u>	<u>19,637</u>	<u>(341,218)</u>	<u>248,781</u>
Cash and investments - ending	<u>\$ 32,663</u>	<u>\$ 412,100</u>	<u>\$ 290,945</u>	<u>\$ 888,743</u>	<u>\$ 866,679</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Superior Court Administration of Justice	Pros Forfeiture & Law Enforce	CASA Donations	County Special Distribution	LEPC Special Projects
Cash and investments - beginning	\$ 1,460	\$ -	\$ -	\$ 160,855	\$ 191
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	108	1,043	-	-
Total receipts	-	108	1,043	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	108	1,043	-	-
Cash and investments - ending	\$ 1,460	\$ 108	\$ 1,043	\$ 160,855	\$ 191

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Soil & Water Payroll Reimbursement	Commissary Payroll	EMA Volunteer Support	Commissioners Certificate Sale	Community Corrections Project Income 2015
Cash and investments - beginning	\$ 176	\$ 2,301	\$ 9,893	\$ 34,649	\$ 204,839
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	275,789
Fines and forfeits	-	-	-	-	-
Other receipts	942	1,578	2,400	20,384	5,330
Total receipts	942	1,578	2,400	20,384	281,119
Disbursements:					
Personal services	915	-	-	-	159,697
Supplies	-	-	-	-	31,221
Other services and charges	-	-	-	3,180	73,465
Capital outlay	-	-	-	-	-
Other disbursements	-	1,578	1,540	29,255	37,871
Total disbursements	915	1,578	1,540	32,435	302,254
Excess (deficiency) of receipts over disbursements	27	-	860	(12,051)	(21,135)
Cash and investments - ending	\$ 203	\$ 2,301	\$ 10,753	\$ 22,598	\$ 183,704

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Health Insurance 125	SWETA - St Welfare Excise Tax	Solid Waste Fee Collections	LIT Property Tax Relief	Common School
Cash and investments - beginning	\$ 50,622	\$ -	\$ -	\$ 105,221	\$ 10,585
Receipts:					
Taxes	-	-	274,837	3,469,699	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,385,380	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	425,864	-	-	-	-
Total receipts	425,864	1,385,380	274,837	3,469,699	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	419,572	1,385,380	274,837	3,352,666	-
Total disbursements	419,572	1,385,380	274,837	3,352,666	-
Excess (deficiency) of receipts over disbursements	6,292	-	-	117,033	-
Cash and investments - ending	\$ 56,914	\$ -	\$ -	\$ 222,254	\$ 10,585

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	93,788 IN State Opioid Resp	11,558 GIS Data Exchange Program	14,228 CDBG 2016-20 Grant	20,509 Wabash Transit Operating Grant	20,509 Transit Vehicle Capital
Cash and investments - beginning	\$ -	\$ 2,000	\$ 26,268	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	60,000	-	160,165	364,109	71,920
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	60,000	-	160,165	364,109	71,920
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,000	186,433	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	364,109	71,920
Total disbursements	-	1,000	186,433	364,109	71,920
Excess (deficiency) of receipts over disbursements	60,000	(1,000)	(26,268)	-	-
Cash and investments - ending	<u>\$ 60,000</u>	<u>\$ 1,000</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, 2019

	20.600 Operation Pullover 2018	20.60 Operation Pullover 2019 Grant	20.60 Operation Pullover 2020 Grant	93.292 SPHI Grant	97.042 EMA Salary Grt. 2018-19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 33,256	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	8,062	-	-	32,153
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,681	-	-	-	-
Total receipts	<u>3,681</u>	<u>8,062</u>	<u>-</u>	<u>-</u>	<u>32,153</u>
Disbursements:					
Personal services	3,681	4,381	4,535	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,522	-
Capital outlay	-	-	-	6,030	-
Other disbursements	-	3,681	-	-	32,153
Total disbursements	<u>3,681</u>	<u>8,062</u>	<u>4,535</u>	<u>8,552</u>	<u>32,153</u>
Excess (deficiency) of receipts over disbursements	-	-	(4,535)	(8,552)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,535)</u>	<u>\$ 24,704</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	97.042 EMA Comp Equipment Grant 2019	97.047 EMA Pre-Disaster Mitigation	97.067 EMA Special Vehicle Grt	CC/Court RRP Grant	CC/Probation Grant
Cash and investments - beginning	\$ -	\$ (12,284)	\$ -	\$ 20,328	\$ 15,308
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	45,890	16,600	30,000	138,950	78,313
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	90	-	-	189	5
Total receipts	<u>45,980</u>	<u>16,600</u>	<u>30,000</u>	<u>139,139</u>	<u>78,318</u>
Disbursements:					
Personal services	-	-	-	95,536	85,324
Supplies	-	-	-	6,743	1,765
Other services and charges	-	-	-	22,394	1,530
Capital outlay	-	-	-	189	-
Other disbursements	45,980	4,316	30,000	-	-
Total disbursements	<u>45,980</u>	<u>4,316</u>	<u>30,000</u>	<u>124,862</u>	<u>88,619</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>12,284</u>	<u>-</u>	<u>14,277</u>	<u>(10,301)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,605</u>	<u>\$ 5,007</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Community Foundation 2015-0034	Problem Solving State Grant	Juvenile Detention Alternative (JDAI) Grant	JDAI Grant - Programming	CC Jail Treatment
Cash and investments - beginning	\$ 70	\$ 1	\$ 17,576	\$ 21,549	\$ (8,612)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	37,500	37,933	22,925
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	12,437
Total receipts	-	-	37,500	37,933	35,362
Disbursements:					
Personal services	-	-	33,331	8,042	-
Supplies	-	-	246	192	-
Other services and charges	-	-	1,666	20,854	26,750
Capital outlay	-	-	11,809	11,250	-
Other disbursements	-	-	4,329	599	1,237
Total disbursements	-	-	51,381	40,937	27,987
Excess (deficiency) of receipts over disbursements	-	-	(13,881)	(3,004)	7,375
Cash and investments - ending	\$ 70	\$ 1	\$ 3,695	\$ 18,545	\$ (1,237)

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Family Court Project Grant	Family Dependency Drug Court Grant	Court Reform Grant	Family Recovery Court Grant	Problem Solv Drug Court 2019
Cash and investments - beginning	\$ 9,580	\$ 2,500	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,550	2,500	6,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	4,550	2,500	6,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	1,201	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	440	-	9,100	-	227
Total disbursements	440	1,201	9,100	-	227
Excess (deficiency) of receipts over disbursements	(440)	(1,201)	(4,550)	2,500	5,773
Cash and investments - ending	\$ 9,140	\$ 1,299	\$ (4,550)	\$ 2,500	\$ 5,773

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Problem Solv ReEntry Court Grant 2019	Probation Project Income	Re-entry Court User Fee	Community Crossings Grant	Probation - Problem Solving Grant	Totals
Cash and investments - beginning	\$ -	\$ 6,491	\$ 14,292	\$ -	\$ 3,860	\$ 24,289,183
Receipts:						
Taxes	-	-	-	-	-	44,972,739
Licenses and permits	-	-	-	-	-	549
Intergovernmental receipts	6,000	-	-	962,345	-	18,197,890
Charges for services	-	2,970	5,166	-	-	2,778,985
Fines and forfeits	-	-	-	-	-	332,031
Other receipts	-	-	-	-	-	15,585,748
Total receipts	6,000	2,970	5,166	962,345	-	81,867,942
Disbursements:						
Personal services	-	-	-	-	-	9,194,363
Supplies	-	-	-	-	-	2,074,014
Other services and charges	-	-	-	-	-	6,979,492
Capital outlay	-	-	-	-	-	1,893,943
Other disbursements	227	-	5,000	962,345	3,252	59,330,267
Total disbursements	227	-	5,000	962,345	3,252	79,472,079
Excess (deficiency) of receipts over disbursements	5,773	2,970	166	-	(3,252)	2,395,863
Cash and investments - ending	\$ 5,773	\$ 9,461	\$ 14,458	\$ -	\$ 608	\$ 26,685,046

WABASH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2019

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 37,667</u>	<u>\$ 165,006</u>

WABASH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff Dept Vehicles - Lease #10	\$ 26,850	06/30/18	12/31/20
Crossroads Bank	Sheriff Dept Vehicles - Lease #11	9,143	06/30/19	12/31/21
Crossroads Bank	Sheriff Dept Vehicles - Lease #12	28,668	01/01/20	07/01/22
Crossroads Bank	Sheriff Dept Vehicles - Lease #13	9,061	01/01/20	07/01/22
Crossroads Bank	Sheriff Dept Vehicles - Lease #14	<u>10,356</u>	01/15/20	07/15/22
Total of annual lease payments		<u>\$ 57,228</u>		

WABASH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2019

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	65,842,792
Buildings	6,952,895
Machinery, equipment, and vehicles	<u>6,213,192</u>
Total capital assets	<u>\$ 79,196,520</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/>.