

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
03/14/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Marcie Shepherd	01-01-20 to 12-31-22
County Treasurer	LuAnn K. Layman	01-01-20 to 12-31-22
Clerk of the Circuit Court	Lori J. Draper	01-01-20 to 12-31-22
County Sheriff	Ryan Baker	01-01-20 to 12-31-22
County Recorder	Eric Rish	01-01-20 to 12-31-22
President of the Board of County Commissioners	Brian K. Haupert Jeff D. Dawes Barry J. Eppley	01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22
President of the County Council	Kyle Bowman	01-01-20 to 12-31-22



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, 2020, 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, 2020.

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, 2020, 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 March 2, 2022, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 2, 2022

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, 2020

Fund	Cash and Investments		Cash and Investments	
	01-01-20	Receipts	Disbursements	12-31-20
Treasurer Cashbook	\$ 966,508	\$ 977,355	\$ 966,508	\$ 977,355
Sheriff Inmate Trust	3,995	309,174	288,311	24,858
Sheriff Commissary	92,095	236,975	186,201	142,869
Clerk Cashbook	478,610	2,815,084	2,803,377	490,317
County General	4,964,774	12,234,400	10,731,881	6,467,293
Accident Report Fees	20,104	3,916	-	24,020
EDIT- County Share	1,909,956	857,876	465,285	2,302,547
City/Town Court Costs	63,534	8,822	71,635	721
Clerk Records Perpetuation	106,763	20,965	14,504	113,224
Community Corrections Grant	10,362	270,833	236,985	44,210
Community Transition Program	65,058	36,850	-	101,908
County Sales Disclosure Fees	13,031	4,350	240	17,141
Covered Bridges	18,221	3,700	14,046	7,875
Cumulative Bridge	2,510,245	383,718	396,938	2,497,025
Cumulative Capital Development	955,618	471,683	65,940	1,361,361
Drug Free Community	42,125	33,433	19,576	55,982
Emergency Right/Know	20,393	5,961	1,143	25,211
Enhanced Access	15,368	13,413	10,000	18,781
County Extradition & Sheriff Ass't	2,202	-	-	2,202
Firearm Permit Fees	24,640	11,360	6,974	29,026
General Drain Improvement	135,295	26,862	62,468	99,689
County Health	466,110	470,748	398,175	538,683
Security Protection	14,160	5,468	1	19,627
Local Health Maintenance	161,447	-	-	161,447
Local Road & Street	1,454,120	573,087	359,629	1,667,578
LIT Public Safety County Share	545,172	863,462	334,871	1,073,763
County Misdemeanant	26,530	24,368	11,297	39,601
Motor Vehicle Highway	2,326,926	1,658,195	1,941,490	2,043,631
Auditor Plat Book	38,595	16,479	272	54,802
Rainy Day	46,092	250,632	8,106	288,618
Recorders Record Perpetuation	91,386	74,281	52,651	113,016
Riverboat Distribution County Revenue	100,747	84,955	99,040	86,662
County Sheriff Pension	119	20,319	20,319	119
Solid Waste Administrative Fees	63,177	8,525	778	70,924
Supplemental Public Defender Services	69,858	27,108	15,509	81,457
Surplus Tax	4,957	48,091	39,859	13,189
Surveyor Corner Perpetuation	92,179	27,160	505	118,834
Tax Sale Redemption	4,436	47,713	42,836	9,313
Tax Sale Surplus	283,958	289,039	227,607	345,390
Local Health Trust	75,153	20,550	10,168	85,535
Unsafe Premises	68,841	14,219	6,702	76,358
CASA	11,691	157,073	116,969	51,795
Auditor Ineligible Deductions	5,520	2,236	-	7,756
County Elected Officials Training	4,985	5,468	327	10,126
Statewide 9-1-1	990,777	578,931	381,885	1,187,823
Adult Probation Administrative	35,918	20,496	25,773	30,641
Juvenile Probation Administrative	7,229	1,080	-	8,309
Adult Probation User Fees	602,929	67,044	89,967	580,006
Juvenile Probation User Fees	51,318	1,310	95	52,533
Alternative Dispute Resolution	5,150	2,920	20	8,050
Drain Construction/ Reconstruction	17,047	207,386	115,539	108,894
Drain Maintenance	843,452	281,613	239,625	885,440
Circuit Court Administrative Justice	9,415	-	4,414	5,001
K-2 Ordinance Violation	1,442	-	-	1,442
Self-Funded Insurance	1,370,175	985,623	1,368,570	987,228
Payroll Clearing	-	4,861,240	4,861,240	-
Payroll Donations- United Way	-	808	808	-
Payroll Child Support Payment	-	36,349	36,349	-
Payroll IN Deferred Compensation Plan	-	82,546	82,546	-
Payroll Federal Withholding	-	536,395	536,395	-
Payroll Medicare (FICA)	-	497,458	497,458	-
Payroll CAGIT	-	176,120	176,120	-
Payroll State Gross Income Tax	-	208,463	208,463	-
Payroll Wage Garnishment	-	2,312	2,312	-
Settlement Fund	-	22,998,866	22,998,866	-
LIT Operating Levy	85,943	3,106,078	2,875,062	316,959

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments			Cash and Investments 12-31-20
	01-01-20	Receipts	Disbursements	
CVET- Commercial Vehicle Excise	-	210,194	210,194	-
Weed Lien Collections	-	766	766	-
Sewage Lien Collections	-	32,767	32,767	-
Financial Institution Tax	-	199,014	199,014	-
Fines & Forfeitures	-	1,185	835	350
Infraction Judgement Fees	5,124	48,788	49,402	4,510
Overweight Vehicles	-	107	107	-
Special Death Benefit Fees	150	2,640	2,620	170
State Sales Disclosure Fees	470	4,350	4,325	495
Coroner Continuing Education Fees	402	4,892	4,766	528
Interstate Offender Commerce	-	375	250	125
Mortgage Recording Fee	263	3,920	3,775	408
State Sex Offender Administration	20	316	321	15
Child Restraint Violations	-	50	-	50
Education Plate Fee	-	281	281	-
Riverboat Revenue Sharing	-	194,826	194,826	-
Innkeeper's Tax- County Tourism	13,715	126,782	129,840	10,657
LIT Certified Shares	-	10,948,923	10,948,923	-
LIT Public Safety	-	1,941,299	1,941,299	-
LIT Economic Development	-	1,941,299	1,941,299	-
93.563 Prosecutor PCA	2,727	2,342	2,176	2,893
93.563 County IV-D Incentive	83,326	15,908	7,800	91,434
93.563 Prosecutor IV-D Incentive	213,743	23,936	16,075	221,604
93.563 Clerk IV Incentive- Prior	10,629	-	-	10,629
93.563 Clerk IV-D Incentive	32,663	15,908	11,603	36,968
MVH Restricted	412,100	1,590,481	1,255,996	746,585
Reassessment	290,945	204,780	136,123	359,602
LOIT Special Distribution	888,743	112,490	479,480	521,753
PSAP Public Safety Access Point	866,679	1,162,784	889,813	1,139,650
Pre-Trial Diversion	130,055	48,803	63,142	115,716
Jury Pay	9,334	4,843	2,660	11,517
Alcohol & Drug Program	360,195	53,094	64,546	348,743
Drug Court	31,389	12,747	6,086	38,050
Superior Court Administration of Justice	1,460	-	-	1,460
Pros Forfeiture & Law Enforce	108	1,703	-	1,811
CASA Donations	1,043	845	110	1,778
County Law Enforcement Continuing Education	3,850	1,780	947	4,683
County Sex Offender	23,081	2,840	187	25,734
Law Enforcement Continuing Education	34,086	8,496	2,503	40,079
False Alarm Fees	25	-	-	25
TIF District- POET Chester	-	452,441	452,441	-
TIF District- Liberty- LaFontaine	2,018	1,093	1,788	1,323
TIF District- Cinergy 7 Noble	-	4,663	4,663	-
TIF District- Cinergy 8 Wabash-Noble	-	853,744	853,744	-
TIF District- Cinergy 9 Wabash	-	84,333	84,333	-
TIF District- Cinergy 1 Chester	-	3,878	3,878	-
TIF District- Cinergy 2 North Manchester	-	140,507	140,507	-
TIF District- Cinergy Pleasant	-	341	341	-
TIF District- Cinergy Expansion Mainstreet	-	106,295	106,295	-
TIF District- Original Business Park	-	304,242	304,242	-
TIF District- Ford Meter Box	-	77,607	77,607	-
TIF District- FMB 9 Wabash	-	81,147	81,147	-
TIF District- Miami-Market St	-	18,704	18,704	-
TIF District- Cinergy Metronet Exp North Manchester	-	17,019	17,019	-
TIF District- Metronet Fiber 6 LaFontaine	5,610	130	500	5,240
TIF District- Metronet Fiber 5 Liberty	693	167	-	860
TIF District- Metronet Fiber Lagro	200	51	-	251
County Special Distribution	160,855	-	-	160,855
Re-Entry Court Project Income	-	22,266	7,190	15,076
Probation Project Income Fund	-	10,702	4,580	6,122
LEPC Special Projects	191	-	-	191
Soil & Water Payroll Reimbursement	203	673	673	203
Commissary Payroll	2,301	2,731	6,093	(1,061)
EMA Volunteer Support	10,753	3,814	4,527	10,040
Commissioners Certificate Sale	22,598	3,806	3,173	23,231
Community Corrections Project Income 2015	183,704	228,235	277,661	134,278

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
Payroll AFLAC Life	96	49	49	96
Payroll Cancer ICU 125	1,276	522	522	1,276
Payroll Cancer Insurance 125	223	5,511	5,511	223
Payroll Dental 125	721	7,057	7,057	721
Payroll Life Insurance	1,060	14,067	14,135	992
Payroll Short Term Disability	115	4,238	4,238	115
Payroll Vision Comp Insurance 125	511	12,532	12,713	330
Payroll Critical Illness	1,747	4,299	4,644	1,402
Payroll Accidental Insurance 125	72	1,925	1,925	72
Payroll Dependent Life	728	2,763	2,775	716
Payroll Voluntary Life	1,125	21,591	21,447	1,269
Payroll Voluntary PERF	-	4,027	4,027	-
Payroll ROTH 457	-	49,325	49,325	-
Payroll Health Insurance 125	56,914	416,057	416,303	56,668
SWETA- St Welfare Excise Tax	-	1,379,838	1,379,838	-
Solid Waste Fee Collections	-	275,627	275,627	-
LIT Property Tax Relief	222,254	3,882,597	3,733,882	370,969
Common School	10,585	528	-	11,113
93.788 IN State Opioid Resp	60,000	-	55,523	4,477
21.019 Coronavirus Relief	-	9,653	9,653	-
16.034 Coronavirus EMG	-	5,152	5,152	-
93.788 FY21-IN State Opioid	-	60,000	2,693	57,307
11.558 GIS Data Exchange Program	1,000	-	1,000	-
14.228 CDBG Grant-Lighthouse	-	401,982	401,982	-
20.509 Wabash Transit Operating Grant	-	339,838	339,838	-
20.509 Transit Vehicle Capital	-	74,436	74,436	-
20.60 Operation Pullover 2020 Grant	(4,535)	5,224	689	-
20.703 LEPC HazMat Grant 2020	-	15,000	15,000	-
93.292 SPHI Grant	24,704	-	5,190	19,514
21.019 Coronavirus Relief GRT	-	1,038,202	1,038,202	-
16.034 Coronavirus EMG Supp	-	-	23,320	(23,320)
90.404 HAVA CARES Act-Clerk	-	5,642	5,642	-
14.228 State Administered CDBG	-	160,000	160,000	-
97.067 EMA SHSP2019 Sign Board	-	47,765	47,765	-
CC/Court RRP Grant	34,605	-	5,750	28,855
CC/Probation Grant	5,007	-	51	4,956
Community Foundation 2015-0034	70	-	70	-
Problem Solving State Grant	1	-	1	-
Juvenile Detention Alternative (JDAI) Grant	3,695	13,350	16,044	1,001
JDAI Grant- Programming	18,545	17,315	26,058	9,802
CC Jail Treatment	(1,237)	27,437	8,331	17,869
Drug Court CRRP 2020	-	16,750	13,316	3,434
Family Court Project Grant	9,140	-	-	9,140
Family Dependency Drug Court Grant	1,299	-	720	579
Court Reform Grant	(4,550)	4,550	-	-
Family Recovery Court Grant	2,500	11,221	6,539	7,182
2020 Court Interpreter Grant	-	400	400	-
Problem Solv Drug Court 2019	5,773	1,001	1,542	5,232
Problem Solv ReEntry Court Grant 2019	5,773	966	4,094	2,645
CC/Court RRP Grant Even	-	87,104	60,901	26,203
Probation Project Income	9,461	1,241	10,702	-
Re-entry Court User Fee	14,458	2,167	16,625	-
CC/Probation Grant- 2020	-	161,512	150,666	10,846
Community Crossings Grant	-	807,118	807,118	-
Probation- Problem Solving Grant	608	-	608	-
2020 Pretrial Services Grant	-	34,000	1,563	32,437
2020 Problem-Solving Drug Court Grant	-	10,000	-	10,000
2020 Problem-Solving ReEntry Court Grant	-	10,000	-	10,000
2020 Family Recovery Court Grant	-	77,500	24,907	52,593
20/21-JDAI- Coordination Grant	-	6,250	1,126	5,124
20/21-JDAI- Programming Grant	-	30,712	1,828	28,884
Totals	<u>\$ 26,685,046</u>	<u>\$ 88,980,128</u>	<u>\$ 84,865,656</u>	<u>\$ 30,799,518</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 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 two funds with deficits in cash. This is a result of one of the funds being set up for a reimbursable grant. The reimbursements for expenditures made by the County were not received by December 31, 2020. The other fund was a payroll type fund for which transfers in from another fund to cover the payroll were not received, in error, by December 31, 2020.

Note 8. Subsequent Events

In 2021, the County entered into three capital leases (#17, 18 and 19) for police vehicles, totaling \$196,525 in principal.

In May 2021, the County entered into a loan for the Revere Speicher Drain reconstruction, totaling \$150,350 in principal. In August 2021, the County entered into a loan for the Heeter-Blickenstaff-Creager Drain reconstruction, totaling \$102,000 in principal.

The Resolution 2021-85-05 was approved May 17, 2021, recognizing the Wabash County Building Corporation as the proposed issuer of bonds in the par amount not to exceed \$40,000,000 to finance the new Wabash County Sheriff's office and jail facility. The bonds will also repay a Bond Anticipation Note of \$3,500,000 in principal incurred on July 15, 2021, for the estimated preliminary costs of the new jail facility project. On February 24, 2022, the County closed on the Wabash County Building Corporation's \$36,785,000 Lease Rental Revenue Bonds, Series 2022.

The County was awarded an Economic Adjustment Assistance federal grant of \$4,000,000 from the U.S. Department of Commerce - Economic Development Administration in November 2020, along with a \$1,000,000 local match by the Community Foundation, in order to fund the Heartland Career Center Expansion Project.

The County was awarded the Community Crossing Grant 2020-2 of \$137,263, 2021-1 of \$863,914, and 2021-2 of \$389,328 from the Indiana Department of Transportation in late 2020 and early 2021, for local roads and bridges projects.

The County was awarded three Federal Highway Grants, totaling \$4,942,880, from the Federal Highway Administration in 2020 and 2021 for certain phases of bridge project infrastructure for bridges 652, 110, and 143.

The County was awarded grant funds from the American Rescue Plan Act (ARP) CFDA# 21.027, totaling \$6,020,610, from the American Rescue Plan Act in 2021.

The County approved a resolution allowing the sale of the Arc Light Business Park. The County received \$794,750 on February 21, 2022.

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, 2020

	Treasurer Cashbook	Sheriff Inmate Trust	Sheriff Commissary	Clerk Cashbook	County General
Cash and investments - beginning	\$ 966,508	\$ 3,995	\$ 92,095	\$ 478,610	\$ 4,964,774
Receipts:					
Taxes	-	-	-	-	8,691,990
Licenses and permits	-	-	-	-	565
Intergovernmental receipts	-	-	-	-	1,150,531
Charges for services	-	-	-	-	872,161
Fines and forfeits	-	-	-	-	114,034
Other receipts	977,355	309,174	236,975	2,815,084	1,405,119
Total receipts	<u>977,355</u>	<u>309,174</u>	<u>236,975</u>	<u>2,815,084</u>	<u>12,234,400</u>
Disbursements:					
Personal services	-	-	-	-	6,346,368
Supplies	-	-	-	-	435,869
Other services and charges	-	-	-	-	3,560,320
Capital outlay	-	-	-	-	75,733
Other disbursements	966,508	288,311	186,201	2,803,377	313,591
Total disbursements	<u>966,508</u>	<u>288,311</u>	<u>186,201</u>	<u>2,803,377</u>	<u>10,731,881</u>
Excess (deficiency) of receipts over disbursements	<u>10,847</u>	<u>20,863</u>	<u>50,774</u>	<u>11,707</u>	<u>1,502,519</u>
Cash and investments - ending	<u>\$ 977,355</u>	<u>\$ 24,858</u>	<u>\$ 142,869</u>	<u>\$ 490,317</u>	<u>\$ 6,467,293</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Accident Report Fees	EDIT- County Share	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant
Cash and investments - beginning	\$ 20,104	\$ 1,909,956	\$ 63,534	\$ 106,763	\$ 10,362
Receipts:					
Taxes	-	857,876	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	270,833
Charges for services	3,916	-	-	-	-
Fines and forfeits	-	-	-	20,902	-
Other receipts	-	-	8,822	63	-
Total receipts	<u>3,916</u>	<u>857,876</u>	<u>8,822</u>	<u>20,965</u>	<u>270,833</u>
Disbursements:					
Personal services	-	-	-	13,735	208,743
Supplies	-	-	-	-	5,316
Other services and charges	-	465,285	-	-	22,926
Capital outlay	-	-	-	764	-
Other disbursements	-	-	71,635	5	-
Total disbursements	<u>-</u>	<u>465,285</u>	<u>71,635</u>	<u>14,504</u>	<u>236,985</u>
Excess (deficiency) of receipts over disbursements	<u>3,916</u>	<u>392,591</u>	<u>(62,813)</u>	<u>6,461</u>	<u>33,848</u>
Cash and investments - ending	<u>\$ 24,020</u>	<u>\$ 2,302,547</u>	<u>\$ 721</u>	<u>\$ 113,224</u>	<u>\$ 44,210</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Transition Program	County Sales Disclosure Fees	Covered Bridges	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 65,058	\$ 13,031	\$ 18,221	\$ 2,510,245	\$ 955,618
Receipts:					
Taxes	-	-	-	284,439	424,745
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	36,850	-	3,700	90,071	43,174
Charges for services	-	4,350	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	9,208	3,764
Total receipts	36,850	4,350	3,700	383,718	471,683
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	14,046	132,154	12,944
Capital outlay	-	-	-	264,784	52,996
Other disbursements	-	240	-	-	-
Total disbursements	-	240	14,046	396,938	65,940
Excess (deficiency) of receipts over disbursements	36,850	4,110	(10,346)	(13,220)	405,743
Cash and investments - ending	\$ 101,908	\$ 17,141	\$ 7,875	\$ 2,497,025	\$ 1,361,361

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drug Free Community	Emergency Right/Know	Enhanced Access	County Extradition & Sheriff Ass't	Firearm Permit Fees
Cash and investments - beginning	\$ 42,125	\$ 20,393	\$ 15,368	\$ 2,202	\$ 24,640
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,961	-	-	-
Charges for services	33,433	-	13,413	-	11,360
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	33,433	5,961	13,413	-	11,360
Disbursements:					
Personal services	549	-	-	-	-
Supplies	3,027	103	-	-	-
Other services and charges	16,000	1,040	10,000	-	6,712
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	262
Total disbursements	19,576	1,143	10,000	-	6,974
Excess (deficiency) of receipts over disbursements	13,857	4,818	3,413	-	4,386
Cash and investments - ending	\$ 55,982	\$ 25,211	\$ 18,781	\$ 2,202	\$ 29,026

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	General Drain Improvement	County Health	Security Protection	Local Health Maintenance	Local Road & Street
Cash and investments - beginning	\$ 135,295	\$ 466,110	\$ 14,160	\$ 161,447	\$ 1,454,120
Receipts:					
Taxes	-	330,357	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	33,580	-	-	475,965
Charges for services	-	67,021	5,468	-	8,735
Fines and forfeits	-	-	-	-	-
Other receipts	26,862	39,790	-	-	88,387
Total receipts	26,862	470,748	5,468	-	573,087
Disbursements:					
Personal services	-	316,164	-	-	128,386
Supplies	-	6,050	-	-	125,858
Other services and charges	-	75,961	-	-	90,903
Capital outlay	-	-	-	-	14,482
Other disbursements	62,468	-	1	-	-
Total disbursements	62,468	398,175	1	-	359,629
Excess (deficiency) of receipts over disbursements	(35,606)	72,573	5,467	-	213,458
Cash and investments - ending	\$ 99,689	\$ 538,683	\$ 19,627	\$ 161,447	\$ 1,667,578

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Public Safety County Share	County Misdemeanant	Motor Vehicle Highway	Auditor Plat Book	Rainy Day
Cash and investments - beginning	\$ 545,172	\$ 26,530	\$ 2,326,926	\$ 38,595	\$ 46,092
Receipts:					
Taxes	-	-	4,950	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	862,562	24,368	1,579,481	-	-
Charges for services	-	-	4,656	16,479	-
Fines and forfeits	-	-	-	-	-
Other receipts	900	-	69,108	-	250,632
Total receipts	863,462	24,368	1,658,195	16,479	250,632
Disbursements:					
Personal services	-	-	827,537	-	8,106
Supplies	-	-	218,662	272	-
Other services and charges	216,841	-	394,977	-	-
Capital outlay	118,030	-	500,314	-	-
Other disbursements	-	11,297	-	-	-
Total disbursements	334,871	11,297	1,941,490	272	8,106
Excess (deficiency) of receipts over disbursements	528,591	13,071	(283,295)	16,207	242,526
Cash and investments - ending	\$ 1,073,763	\$ 39,601	\$ 2,043,631	\$ 54,802	\$ 288,618

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Recorders Record Perpetuation	Riverboat Distribution County Revenue	County Sheriff Pension	Solid Waste Administrative Fees	Supplemental Public Defender Services
Cash and investments - beginning	\$ 91,386	\$ 100,747	\$ 119	\$ 63,177	\$ 69,858
Receipts:					
Taxes	-	-	-	8,525	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	84,955	-	-	-
Charges for services	74,281	-	2,010	-	26,863
Fines and forfeits	-	-	18,309	-	-
Other receipts	-	-	-	-	245
Total receipts	74,281	84,955	20,319	8,525	27,108
Disbursements:					
Personal services	41,150	-	20,319	-	-
Supplies	234	-	-	-	-
Other services and charges	10,257	99,040	-	583	-
Capital outlay	-	-	-	195	-
Other disbursements	1,010	-	-	-	15,509
Total disbursements	52,651	99,040	20,319	778	15,509
Excess (deficiency) of receipts over disbursements	21,630	(14,085)	-	7,747	11,599
Cash and investments - ending	\$ 113,016	\$ 86,662	\$ 119	\$ 70,924	\$ 81,457

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Trust
Cash and investments - beginning	\$ 4,957	\$ 92,179	\$ 4,436	\$ 283,958	\$ 75,153
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	20,550
Charges for services	-	27,160	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	48,091	-	47,713	289,039	-
Total receipts	<u>48,091</u>	<u>27,160</u>	<u>47,713</u>	<u>289,039</u>	<u>20,550</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	500	-	-	1,831
Other services and charges	-	-	42,836	-	5,500
Capital outlay	-	-	-	-	2,837
Other disbursements	39,859	5	-	227,607	-
Total disbursements	<u>39,859</u>	<u>505</u>	<u>42,836</u>	<u>227,607</u>	<u>10,168</u>
Excess (deficiency) of receipts over disbursements	<u>8,232</u>	<u>26,655</u>	<u>4,877</u>	<u>61,432</u>	<u>10,382</u>
Cash and investments - ending	<u>\$ 13,189</u>	<u>\$ 118,834</u>	<u>\$ 9,313</u>	<u>\$ 345,390</u>	<u>\$ 85,535</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Unsafe Premises	CASA	Auditor Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1
Cash and investments - beginning	\$ 68,841	\$ 11,691	\$ 5,520	\$ 4,985	\$ 990,777
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	127,573	-	-	-
Charges for services	14,219	29,500	2,236	5,468	573,063
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,868
Total receipts	14,219	157,073	2,236	5,468	578,931
Disbursements:					
Personal services	-	97,234	-	-	-
Supplies	-	738	-	-	-
Other services and charges	-	18,997	-	326	381,121
Capital outlay	-	-	-	-	764
Other disbursements	6,702	-	-	1	-
Total disbursements	6,702	116,969	-	327	381,885
Excess (deficiency) of receipts over disbursements	7,517	40,104	2,236	5,141	197,046
Cash and investments - ending	\$ 76,358	\$ 51,795	\$ 7,756	\$ 10,126	\$ 1,187,823

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Adult Probation Administrative	Juvenile Probation Administrative	Adult Probation User Fees	Juvenile Probation User Fees	Alternative Dispute Resolution
Cash and investments - beginning	\$ 35,918	\$ 7,229	\$ 602,929	\$ 51,318	\$ 5,150
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	20,496	1,080	65,919	1,310	-
Fines and forfeits	-	-	975	-	2,920
Other receipts	-	-	150	-	-
Total receipts	<u>20,496</u>	<u>1,080</u>	<u>67,044</u>	<u>1,310</u>	<u>2,920</u>
Disbursements:					
Personal services	25,773	-	28,822	-	-
Supplies	-	-	4,512	-	-
Other services and charges	-	-	54,963	95	-
Capital outlay	-	-	1,608	-	-
Other disbursements	-	-	62	-	20
Total disbursements	<u>25,773</u>	<u>-</u>	<u>89,967</u>	<u>95</u>	<u>20</u>
Excess (deficiency) of receipts over disbursements	<u>(5,277)</u>	<u>1,080</u>	<u>(22,923)</u>	<u>1,215</u>	<u>2,900</u>
Cash and investments - ending	<u>\$ 30,641</u>	<u>\$ 8,309</u>	<u>\$ 580,006</u>	<u>\$ 52,533</u>	<u>\$ 8,050</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drain Construction/ Reconstruction	Drain Maintenance	Circuit Court Administrative Justice	K-2 Ordinance Violation	Self-Funded Insurance
Cash and investments - beginning	\$ 17,047	\$ 843,452	\$ 9,415	\$ 1,442	\$ 1,370,175
Receipts:					
Taxes	89,736	231,909	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	73,969	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	43,681	49,704	-	-	985,623
Total receipts	<u>207,386</u>	<u>281,613</u>	<u>-</u>	<u>-</u>	<u>985,623</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	8,877	-	-	1,360,018
Capital outlay	-	-	-	-	-
Other disbursements	115,539	230,748	4,414	-	8,552
Total disbursements	<u>115,539</u>	<u>239,625</u>	<u>4,414</u>	<u>-</u>	<u>1,368,570</u>
Excess (deficiency) of receipts over disbursements	<u>91,847</u>	<u>41,988</u>	<u>(4,414)</u>	<u>-</u>	<u>(382,947)</u>
Cash and investments - ending	<u>\$ 108,894</u>	<u>\$ 885,440</u>	<u>\$ 5,001</u>	<u>\$ 1,442</u>	<u>\$ 987,228</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Clearing	Payroll Donations- United Way	Payroll Child Support Payment	Payroll IN Deferred Compensation Plan	Payroll Federal Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,861,240	808	36,349	82,546	536,395
Total receipts	4,861,240	808	36,349	82,546	536,395
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,861,240	808	36,349	82,546	536,395
Total disbursements	4,861,240	808	36,349	82,546	536,395
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, 2020

	Payroll Medicare (FICA)	Payroll CAGIT	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	21,093,358
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,905,508
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	497,458	176,120	208,463	2,312	-
Total receipts	497,458	176,120	208,463	2,312	22,998,866
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	497,458	176,120	208,463	2,312	22,998,866
Total disbursements	497,458	176,120	208,463	2,312	22,998,866
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, 2020

	LIT Operating Levy	CVET- Commercial Vehicle Excise	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax
Cash and investments - beginning	\$ 85,943	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	3,106,078	-	766	32,767	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	210,194	-	-	199,014
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,106,078</u>	<u>210,194</u>	<u>766</u>	<u>32,767</u>	<u>199,014</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,875,062	210,194	766	32,767	199,014
Total disbursements	<u>2,875,062</u>	<u>210,194</u>	<u>766</u>	<u>32,767</u>	<u>199,014</u>
Excess (deficiency) of receipts over disbursements	<u>231,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 316,959</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, 2020

	Fines & Forfeitures	Infraction Judgement Fees	Overweight Vehicles	Special Death Benefit Fees	State Sales Disclosure Fees
Cash and investments - beginning	\$ -	\$ 5,124	\$ -	\$ 150	\$ 470
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	107	2,640	4,350
Fines and forfeits	1,185	48,788	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>1,185</u>	<u>48,788</u>	<u>107</u>	<u>2,640</u>	<u>4,350</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>835</u>	<u>49,402</u>	<u>107</u>	<u>2,620</u>	<u>4,325</u>
Total disbursements	<u>835</u>	<u>49,402</u>	<u>107</u>	<u>2,620</u>	<u>4,325</u>
Excess (deficiency) of receipts over disbursements	<u>350</u>	<u>(614)</u>	<u>-</u>	<u>20</u>	<u>25</u>
Cash and investments - ending	<u>\$ 350</u>	<u>\$ 4,510</u>	<u>\$ -</u>	<u>\$ 170</u>	<u>\$ 495</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Coroner Continuing Education Fees	Interstate Offender Commerce	Mortgage Recording Fee	State Sex Offender Administration	Child Restraint Violations
Cash and investments - beginning	\$ 402	\$ -	\$ 263	\$ 20	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,892	375	3,920	316	50
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,892</u>	<u>375</u>	<u>3,920</u>	<u>316</u>	<u>50</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,766	250	3,775	321	-
Total disbursements	<u>4,766</u>	<u>250</u>	<u>3,775</u>	<u>321</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>126</u>	<u>125</u>	<u>145</u>	<u>(5)</u>	<u>50</u>
Cash and investments - ending	<u>\$ 528</u>	<u>\$ 125</u>	<u>\$ 408</u>	<u>\$ 15</u>	<u>\$ 50</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Education Plate Fee	Riverboat Revenue Sharing	Innkeeper's Tax- County Tourism	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ -	\$ -	\$ 13,715	\$ -	\$ -
Receipts:					
Taxes	-	-	126,782	9,007,624	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	194,826	-	1,941,299	1,941,299
Charges for services	281	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	281	194,826	126,782	10,948,923	1,941,299
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	281	194,826	129,840	10,948,923	1,941,299
Total disbursements	281	194,826	129,840	10,948,923	1,941,299
Excess (deficiency) of receipts over disbursements	-	-	(3,058)	-	-
Cash and investments - ending	\$ -	\$ -	\$ 10,657	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ -	\$ 2,727	\$ 83,326	\$ 213,743	\$ 10,629
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,941,299	-	15,908	23,936	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,342	-	-	-
Total receipts	1,941,299	2,342	15,908	23,936	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	16,075	-
Capital outlay	-	-	-	-	-
Other disbursements	1,941,299	2,176	7,800	-	-
Total disbursements	1,941,299	2,176	7,800	16,075	-
Excess (deficiency) of receipts over disbursements	-	166	8,108	7,861	-
Cash and investments - ending	\$ -	\$ 2,893	\$ 91,434	\$ 221,604	\$ 10,629

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.563 Clerk IV-D Incentive	MVH Restricted	Reassessment	LOIT Special Distribution	PSAP Public Safety Access Point
Cash and investments - beginning	\$ 32,663	\$ 412,100	\$ 290,945	\$ 888,743	\$ 866,679
Receipts:					
Taxes	-	-	184,949	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	15,908	1,579,481	18,800	-	698,867
Charges for services	-	-	-	-	463,844
Fines and forfeits	-	-	-	-	-
Other receipts	-	11,000	1,031	112,490	73
Total receipts	<u>15,908</u>	<u>1,590,481</u>	<u>204,780</u>	<u>112,490</u>	<u>1,162,784</u>
Disbursements:					
Personal services	11,603	243,426	2,000	-	857,495
Supplies	-	1,003,886	-	-	1,823
Other services and charges	-	8,684	134,123	-	29,534
Capital outlay	-	-	-	473,315	790
Other disbursements	-	-	-	6,165	171
Total disbursements	<u>11,603</u>	<u>1,255,996</u>	<u>136,123</u>	<u>479,480</u>	<u>889,813</u>
Excess (deficiency) of receipts over disbursements	<u>4,305</u>	<u>334,485</u>	<u>68,657</u>	<u>(366,990)</u>	<u>272,971</u>
Cash and investments - ending	<u>\$ 36,968</u>	<u>\$ 746,585</u>	<u>\$ 359,602</u>	<u>\$ 521,753</u>	<u>\$ 1,139,650</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Pre-Trial Diversion	Jury Pay	Alcohol & Drug Program	Drug Court	Superior Court Administration of Justice
Cash and investments - beginning	\$ 130,055	\$ 9,334	\$ 360,195	\$ 31,389	\$ 1,460
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	4,677	13,125	12,747	-
Fines and forfeits	48,378	-	39,969	-	-
Other receipts	425	166	-	-	-
Total receipts	48,803	4,843	53,094	12,747	-
Disbursements:					
Personal services	39,043	-	59,363	-	-
Supplies	-	-	71	-	-
Other services and charges	16,951	-	4,014	6,086	-
Capital outlay	7,148	-	-	-	-
Other disbursements	-	2,660	1,098	-	-
Total disbursements	63,142	2,660	64,546	6,086	-
Excess (deficiency) of receipts over disbursements	(14,339)	2,183	(11,452)	6,661	-
Cash and investments - ending	\$ 115,716	\$ 11,517	\$ 348,743	\$ 38,050	\$ 1,460

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Pros Forfeiture & Law Enforce	CASA Donations	County Law Enforcement Continuing Education	County Sex Offender	Law Enforcement Continuing Education
Cash and investments - beginning	\$ 108	\$ 1,043	\$ 3,850	\$ 23,081	\$ 34,086
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	2,840	-
Fines and forfeits	-	-	1,780	-	8,496
Other receipts	1,703	845	-	-	-
Total receipts	1,703	845	1,780	2,840	8,496
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	947	-	2,503
Capital outlay	-	-	-	-	-
Other disbursements	-	110	-	187	-
Total disbursements	-	110	947	187	2,503
Excess (deficiency) of receipts over disbursements	1,703	735	833	2,653	5,993
Cash and investments - ending	\$ 1,811	\$ 1,778	\$ 4,683	\$ 25,734	\$ 40,079

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	False Alarm Fees	TIF District- POET Chester	TIF District- Liberty- LaFontaine	TIF District- Cinergy 7 Noble	TIF District- Cinergy 8 Wabash-Noble
Cash and investments - beginning	\$ 25	\$ -	\$ 2,018	\$ -	\$ -
Receipts:					
Taxes	-	452,441	1,093	4,663	853,744
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	452,441	1,093	4,663	853,744
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	452,441	1,788	4,663	853,744
Total disbursements	-	452,441	1,788	4,663	853,744
Excess (deficiency) of receipts over disbursements	-	-	(695)	-	-
Cash and investments - ending	\$ 25	\$ -	\$ 1,323	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TIF District- Cinergy 9 Wabash	TIF District- Cinergy 1 Chester	TIF District- Cinergy 2 North Manchester	TIF District- Cinergy Pleasant	TIF District- Cinergy Expansion Mainstreet
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	84,333	3,878	140,507	341	106,295
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>84,333</u>	<u>3,878</u>	<u>140,507</u>	<u>341</u>	<u>106,295</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>84,333</u>	<u>3,878</u>	<u>140,507</u>	<u>341</u>	<u>106,295</u>
Total disbursements	<u>84,333</u>	<u>3,878</u>	<u>140,507</u>	<u>341</u>	<u>106,295</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	TIF District- Original Business Park	TIF District- Ford Meter Box	TIF District- FMB 9 Wabash	TIF District- Miami-Market St	TIF District- Cinergy Metronet Exp North Manchester
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	304,242	77,607	81,147	18,704	17,019
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>304,242</u>	<u>77,607</u>	<u>81,147</u>	<u>18,704</u>	<u>17,019</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>304,242</u>	<u>77,607</u>	<u>81,147</u>	<u>18,704</u>	<u>17,019</u>
Total disbursements	<u>304,242</u>	<u>77,607</u>	<u>81,147</u>	<u>18,704</u>	<u>17,019</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, 2020

	TIF District- Metronet Fiber 6 LaFontaine	TIF District- Metronet Fiber 5 Liberty	TIF District- Metronet Fiber Lagro	County Special Distribution	Re-Entry Court Project Income
Cash and investments - beginning	\$ 5,610	\$ 693	\$ 200	\$ 160,855	\$ -
Receipts:					
Taxes	130	167	51	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	5,641
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	16,625
Total receipts	<u>130</u>	<u>167</u>	<u>51</u>	<u>-</u>	<u>22,266</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	525
Other services and charges	-	-	-	-	6,521
Capital outlay	-	-	-	-	-
Other disbursements	500	-	-	-	144
Total disbursements	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,190</u>
Excess (deficiency) of receipts over disbursements	<u>(370)</u>	<u>167</u>	<u>51</u>	<u>-</u>	<u>15,076</u>
Cash and investments - ending	<u>\$ 5,240</u>	<u>\$ 860</u>	<u>\$ 251</u>	<u>\$ 160,855</u>	<u>\$ 15,076</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Probation Project Income Fund	LEPC Special Projects	Soil & Water Payroll Reimbursement	Commissary Payroll	EMA Volunteer Support
Cash and investments - beginning	\$ -	\$ 191	\$ 203	\$ 2,301	\$ 10,753
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10,702	-	673	2,731	3,814
Total receipts	10,702	-	673	2,731	3,814
Disbursements:					
Personal services	-	-	673	5,982	-
Supplies	380	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	4,200	-	-	-	-
Other disbursements	-	-	-	111	4,527
Total disbursements	4,580	-	673	6,093	4,527
Excess (deficiency) of receipts over disbursements	6,122	-	-	(3,362)	(713)
Cash and investments - ending	\$ 6,122	\$ 191	\$ 203	\$ (1,061)	\$ 10,040

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Commissioners Certificate Sale	Community Corrections Project Income 2015	Payroll AFLAC Life	Payroll Cancer ICU 125	Payroll Cancer Insurance 125
Cash and investments - beginning	\$ 22,598	\$ 183,704	\$ 96	\$ 1,276	\$ 223
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	225,190	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,806	3,045	49	522	5,511
Total receipts	3,806	228,235	49	522	5,511
Disbursements:					
Personal services	-	142,642	-	-	-
Supplies	-	17,264	-	-	-
Other services and charges	-	99,394	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,173	18,361	49	522	5,511
Total disbursements	3,173	277,661	49	522	5,511
Excess (deficiency) of receipts over disbursements	633	(49,426)	-	-	-
Cash and investments - ending	\$ 23,231	\$ 134,278	\$ 96	\$ 1,276	\$ 223

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Dental 125	Payroll Life Insurance	Payroll Short Term Disability	Payroll Vision Comp Insurance 125	Payroll Critical Illness
Cash and investments - beginning	\$ 721	\$ 1,060	\$ 115	\$ 511	\$ 1,747
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,057	14,067	4,238	12,532	4,299
Total receipts	<u>7,057</u>	<u>14,067</u>	<u>4,238</u>	<u>12,532</u>	<u>4,299</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	7,057	14,135	4,238	12,713	4,644
Total disbursements	<u>7,057</u>	<u>14,135</u>	<u>4,238</u>	<u>12,713</u>	<u>4,644</u>
Excess (deficiency) of receipts over disbursements	-	(68)	-	(181)	(345)
Cash and investments - ending	<u>\$ 721</u>	<u>\$ 992</u>	<u>\$ 115</u>	<u>\$ 330</u>	<u>\$ 1,402</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Accidental Insurance 125	Payroll Dependent Life	Payroll Voluntary Life	Payroll Voluntary PERF	Payroll ROTH 457
Cash and investments - beginning	\$ 72	\$ 728	\$ 1,125	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,925	2,763	21,591	4,027	49,325
Total receipts	1,925	2,763	21,591	4,027	49,325
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,925	2,775	21,447	4,027	49,325
Total disbursements	1,925	2,775	21,447	4,027	49,325
Excess (deficiency) of receipts over disbursements	-	(12)	144	-	-
Cash and investments - ending	\$ 72	\$ 716	\$ 1,269	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Health Insurance 125	SWETA- St Welfare Excise Tax	Solid Waste Fee Collections	LIT Property Tax Relief	Common School
Cash and investments - beginning	\$ 56,914	\$ -	\$ -	\$ 222,254	\$ 10,585
Receipts:					
Taxes	-	-	275,627	3,882,597	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,379,838	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	528
Other receipts	416,057	-	-	-	-
Total receipts	416,057	1,379,838	275,627	3,882,597	528
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	416,303	1,379,838	275,627	3,733,882	-
Total disbursements	416,303	1,379,838	275,627	3,733,882	-
Excess (deficiency) of receipts over disbursements	(246)	-	-	148,715	528
Cash and investments - ending	\$ 56,668	\$ -	\$ -	\$ 370,969	\$ 11,113

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.788 IN State Opioid Resp	21.019 Coronavirus Relief	16.034 Coronavirus EMG	93.788 FY21-IN State Opioid	11.558 GIS Data Exchange Program
Cash and investments - beginning	\$ 60,000	\$ -	\$ -	\$ -	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	60,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	9,653	5,152	-	-
Total receipts	<u>-</u>	<u>9,653</u>	<u>5,152</u>	<u>60,000</u>	<u>-</u>
Disbursements:					
Personal services	38,754	-	-	2,693	-
Supplies	-	3,094	-	-	-
Other services and charges	16,769	1,257	-	-	1,000
Capital outlay	-	150	5,152	-	-
Other disbursements	-	5,152	-	-	-
Total disbursements	<u>55,523</u>	<u>9,653</u>	<u>5,152</u>	<u>2,693</u>	<u>1,000</u>
Excess (deficiency) of receipts over disbursements	<u>(55,523)</u>	<u>-</u>	<u>-</u>	<u>57,307</u>	<u>(1,000)</u>
Cash and investments - ending	<u>\$ 4,477</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,307</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	14.228 CDBG Grant-Lighthouse	20.509 Wabash Transit Operating Grant	20.509 Transit Vehicle Capital	20.60 Operation Pullover 2020 Grant	20.703 LEPC HazMat Grant 2020
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ (4,535)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	401,982	339,838	74,436	5,224	15,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>401,982</u>	<u>339,838</u>	<u>74,436</u>	<u>5,224</u>	<u>15,000</u>
Disbursements:					
Personal services	-	-	-	689	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>401,982</u>	<u>339,838</u>	<u>74,436</u>	<u>-</u>	<u>15,000</u>
Total disbursements	<u>401,982</u>	<u>339,838</u>	<u>74,436</u>	<u>689</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,535</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	93.292 SPHI Grant	21.019 Coronavirus Relief GRT	16.034 Coronavirus EMG Supp	90.404 HAVA CARES Act-Clerk	14.228 State Administered CDBG
Cash and investments - beginning	\$ 24,704	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,000,342	-	5,642	160,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	37,860	-	-	-
Total receipts	<u>-</u>	<u>1,038,202</u>	<u>-</u>	<u>5,642</u>	<u>160,000</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	3,666	-	-	-
Other services and charges	954	933	-	-	-
Capital outlay	4,236	19,944	-	-	-
Other disbursements	-	1,013,659	23,320	5,642	160,000
Total disbursements	<u>5,190</u>	<u>1,038,202</u>	<u>23,320</u>	<u>5,642</u>	<u>160,000</u>
Excess (deficiency) of receipts over disbursements	<u>(5,190)</u>	<u>-</u>	<u>(23,320)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 19,514</u>	<u>\$ -</u>	<u>\$ (23,320)</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, 2020

	97.067 EMA SHSP2019 Sign Board	CC/Court RRP Grant	CC/Probation Grant	Community Foundation 2015-0034	Problem Solving State Grant
Cash and investments - beginning	\$ -	\$ 34,605	\$ 5,007	\$ 70	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	47,729	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	36	-	-	-	-
Total receipts	47,765	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	816	-	-	-
Other services and charges	-	1,499	51	-	1
Capital outlay	-	3,435	-	-	-
Other disbursements	47,765	-	-	70	-
Total disbursements	47,765	5,750	51	70	1
Excess (deficiency) of receipts over disbursements	-	(5,750)	(51)	(70)	(1)
Cash and investments - ending	\$ -	\$ 28,855	\$ 4,956	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Juvenile Detention Alternative (JDAI) Grant	JDAI Grant- Programming	CC Jail Treatment	Drug Court CRRP 2020	Family Court Project Grant
Cash and investments - beginning	\$ 3,695	\$ 18,545	\$ (1,237)	\$ -	\$ 9,140
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	13,125	17,315	26,200	16,750	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	225	-	1,237	-	-
Total receipts	13,350	17,315	27,437	16,750	-
Disbursements:					
Personal services	12,896	6,214	-	-	-
Supplies	306	-	-	-	-
Other services and charges	18	19,844	8,331	13,316	-
Capital outlay	2,824	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	16,044	26,058	8,331	13,316	-
Excess (deficiency) of receipts over disbursements	(2,694)	(8,743)	19,106	3,434	-
Cash and investments - ending	\$ 1,001	\$ 9,802	\$ 17,869	\$ 3,434	\$ 9,140

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Family Dependency Drug Court Grant	Court Reform Grant	Family Recovery Court Grant	2020 Court Interpreter Grant	Problem Solv Drug Court 2019
Cash and investments - beginning	\$ 1,299	\$ (4,550)	\$ 2,500	\$ -	\$ 5,773
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,550	9,159	400	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,062	-	1,001
Total receipts	-	4,550	11,221	400	1,001
Disbursements:					
Personal services	-	-	1,539	-	-
Supplies	-	-	-	-	-
Other services and charges	720	-	-	-	-
Capital outlay	-	-	2,500	-	-
Other disbursements	-	-	2,500	400	1,542
Total disbursements	720	-	6,539	400	1,542
Excess (deficiency) of receipts over disbursements	(720)	4,550	4,682	-	(541)
Cash and investments - ending	\$ 579	\$ -	\$ 7,182	\$ -	\$ 5,232

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Problem Solv ReEntry Court Grant 2019	CC/Court RRP Grant Even	Probation Project Income	Re-entry Court User Fee	CC/Probation Grant- 2020
Cash and investments - beginning	\$ 5,773	\$ -	\$ 9,461	\$ 14,458	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	87,104	-	-	154,465
Charges for services	-	-	1,241	2,167	-
Fines and forfeits	-	-	-	-	-
Other receipts	966	-	-	-	7,047
Total receipts	966	87,104	1,241	2,167	161,512
Disbursements:					
Personal services	-	59,343	-	-	150,502
Supplies	-	597	-	-	-
Other services and charges	-	961	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,094	-	10,702	16,625	164
Total disbursements	4,094	60,901	10,702	16,625	150,666
Excess (deficiency) of receipts over disbursements	(3,128)	26,203	(9,461)	(14,458)	10,846
Cash and investments - ending	\$ 2,645	\$ 26,203	\$ -	\$ -	\$ 10,846

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Community Crossings Grant	Probation- Problem Solving Grant	2020 Pretrial Services Grant	2020 Problem-Solving Drug Court Grant	2020 Problem-Solving ReEntry Court Grant
Cash and investments - beginning	\$ -	\$ 608	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	807,118	-	34,000	10,000	10,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	807,118	-	34,000	10,000	10,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	1,563	-	-
Capital outlay	-	-	-	-	-
Other disbursements	807,118	608	-	-	-
Total disbursements	807,118	608	1,563	-	-
Excess (deficiency) of receipts over disbursements	-	(608)	32,437	10,000	10,000
Cash and investments - ending	\$ -	\$ -	\$ 32,437	\$ 10,000	\$ 10,000

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	2020 Family Recovery Court Grant	20/21-JDAI- Coordination Grant	20/21-JDAI- Programming Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 26,685,046
Receipts:				
Taxes	-	-	-	50,781,437
Licenses and permits	-	-	-	565
Intergovernmental receipts	77,500	6,250	30,712	20,291,172
Charges for services	-	-	-	2,706,969
Fines and forfeits	-	-	-	306,264
Other receipts	-	-	-	14,893,721
Total receipts	<u>77,500</u>	<u>6,250</u>	<u>30,712</u>	<u>88,980,128</u>
Disbursements:				
Personal services	22,982	-	1,828	9,722,553
Supplies	-	-	-	1,835,400
Other services and charges	1,925	-	-	7,396,696
Capital outlay	-	901	-	1,557,102
Other disbursements	-	225	-	64,353,905
Total disbursements	<u>24,907</u>	<u>1,126</u>	<u>1,828</u>	<u>84,865,656</u>
Excess (deficiency) of receipts over disbursements	<u>52,593</u>	<u>5,124</u>	<u>28,884</u>	<u>4,114,472</u>
Cash and investments - ending	<u>\$ 52,593</u>	<u>\$ 5,124</u>	<u>\$ 28,884</u>	<u>\$ 30,799,518</u>

WABASH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 263,211</u>	<u>\$ 100,819</u>

WABASH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff Dept Vehicles	\$ 9,143	06/30/19	12/31/21
Crossroads Bank	Sheriff Dept Vehicles	28,668	01/01/20	07/01/22
Crossroads Bank	Sheriff Dept Vehicles	9,061	01/01/20	07/01/22
Crossroads Bank	Sheriff Dept Vehicles	10,356	01/15/20	07/15/22
Crossroads Bank	Sheriff Dept Vehicles	10,972	07/15/20	01/15/23
Crossroads Bank	Sheriff Dept Vehicles	<u>38,632</u>	07/15/20	01/15/23
Total of annual lease payments		<u>\$ 106,832</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	Jerome Metzger Drain	<u>\$ 75,000</u>	<u>\$ 8,405</u>

WABASH COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 187,641
Infrastructure	65,842,792
Buildings	6,985,946
Machinery, equipment, and vehicles	<u>6,972,967</u>
Total capital assets	<u>\$ 79,989,346</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/>.