

**Wabash County 2010 Annual Financial Report**  
**Statement of Receipts, Disbursements and Cash Balances**

| <b>FUNDS</b>                         | <b>Cash Balance 01/01/10</b> | <b>Receipts</b> | <b>Disbursements</b> | <b>Cash Balance 12/31/10</b> |
|--------------------------------------|------------------------------|-----------------|----------------------|------------------------------|
| General                              | \$ 3,121,328.31              | \$ 8,136,393.64 | \$ 7,598,347.99      | \$ 3,659,373.96              |
| Highway                              | \$ 688,635.53                | \$ 1,890,300.54 | \$ 1,677,355.71      | \$ 901,580.36                |
| Cumulative Bridge                    | \$ 2,808,917.85              | \$ 402,417.87   | \$ 248,944.61        | \$ 2,962,391.11              |
| Welfare Excise Tax                   | \$ -                         | \$ 1,127,067.86 | \$ 1,127,067.86      | \$ -                         |
| General Drain Improvement            | \$ 124,998.09                | \$ 7,987.45     | \$ 60,109.34         | \$ 72,876.20                 |
| Drainage Maintenance                 | \$ 526,112.45                | \$ 134,945.67   | \$ 98,010.55         | \$ 563,047.57                |
| Health                               | \$ 343,776.84                | \$ 44,716.25    | \$ 248,388.68        | \$ 140,104.41                |
| Local Road & Streets                 | \$ 2,654,276.22              | \$ 336,204.67   | \$ 642,314.54        | \$ 2,348,166.35              |
| Surveyor's Corner Perpetuation       | \$ 63,223.36                 | \$ 5,420.00     | \$ 7,019.00          | \$ 61,624.36                 |
| Wabash Co Police Pension             | \$ -                         | \$ 43,487.50    | \$ 42,361.50         | \$ 1,126.00                  |
| Poor Relief                          | \$ -                         | \$ 129,718.50   | \$ 129,718.50        | \$ -                         |
| Soil & Water Conservation            | \$ 131.26                    | \$ -            | \$ -                 | \$ 131.26                    |
| Child Restraint Violation Fees       | \$ 27.65                     | \$ -            | \$ -                 | \$ 27.65                     |
| CERT Grant EMA                       | \$ -                         | \$ 6,462.40     | \$ 6,500.00          | \$ (37.60)                   |
| Comm Correction-Home Detention       | \$ 4,293.82                  | \$ 430,443.02   | \$ 343,026.04        | \$ 91,710.80                 |
| Tax Sale Redemption                  | \$ 2,837.66                  | \$ 30,057.23    | \$ 31,644.52         | \$ 1,250.37                  |
| Cumulative Reassessment 2006         | \$ 339,977.05                | \$ 105,377.12   | \$ 133,458.41        | \$ 311,895.76                |
| Surplus Tax                          | \$ 4,474.95                  | \$ 10,374.02    | \$ 11,365.16         | \$ 3,483.81                  |
| Surplus Tax Sale                     | \$ 3,474.25                  | \$ 100,786.03   | \$ 64,782.87         | \$ 39,477.41                 |
| Historical Museum                    | \$ 3,469.77                  | \$ -            | \$ -                 | \$ 3,469.77                  |
| LOIT - HSC                           | \$ 108,204.39                | \$ 2,544.74     | \$ 100,070.80        | \$ 10,678.33                 |
| Community Corrections Project Income | \$ 159,430.32                | \$ 114,291.41   | \$ 228,261.13        | \$ 45,460.60                 |
| Fines & Forfeitures                  | \$ 2,579.60                  | \$ 14,963.50    | \$ 15,007.60         | \$ 2,535.50                  |
| Inheritance Tax                      | \$ 148,471.61                | \$ 1,233,314.13 | \$ 968,216.75        | \$ 413,568.99                |
| Accident Report                      | \$ 2,306.79                  | \$ 510.99       | \$ -                 | \$ 2,817.78                  |
| Firearms Training                    | \$ 13,215.85                 | \$ 10,070.00    | \$ 8,712.12          | \$ 14,573.73                 |
| EMA Volunteer Support                | \$ 2,250.41                  | \$ 3,903.00     | \$ 3,181.65          | \$ 2,971.76                  |
| Clerk's Records Perpetuation         | \$ 20,029.47                 | \$ 17,970.02    | \$ 11,824.40         | \$ 26,175.09                 |
| Coroner's Training-Cont Educ         | \$ 276.50                    | \$ 2,816.25     | \$ 2,819.75          | \$ 273.00                    |
| Emerg Telephone System (E911)        | \$ 414,387.38                | \$ 421,895.88   | \$ 405,313.95        | \$ 430,969.31                |
| Solid Waste Mgmt District            | \$ 23,566.71                 | \$ 106,966.80   | \$ 126,092.63        | \$ 4,440.88                  |
| Criminal Justice-Sh                  | \$ 2,913.91                  | \$ 2,700.00     | \$ 3,925.00          | \$ 1,688.91                  |
| Infraction Judgments                 | \$ 3,736.00                  | \$ 48,557.75    | \$ 48,767.75         | \$ 3,526.00                  |
| Adult Probation User Fees            | \$ 438,040.67                | \$ 98,154.36    | \$ 49,569.00         | \$ 486,626.03                |
| Juvenile Probation Services          | \$ 119,311.53                | \$ 36,946.69    | \$ 31,956.12         | \$ 124,302.10                |
| St Prop Replacement/Homestead Credit | \$ 116,018.50                | \$ 3,457,362.58 | \$ 3,479,447.06      | \$ 93,934.02                 |
| Levy Excess Fund                     | \$ 61,928.99                 | \$ 150,680.55   | \$ 119,988.02        | \$ 92,621.52                 |
| Local Option Certified Shares        | \$ -                         | \$ 4,720,366.25 | \$ 4,720,366.25      | \$ -                         |
| Local Option PTRC                    | \$ -                         | \$ 1,573,457.75 | \$ 1,573,457.75      | \$ -                         |
| County Corrections                   | \$ 20,309.14                 | \$ 25,121.66    | \$ 16,942.87         | \$ 28,487.93                 |
| County Extradition                   | \$ 1,599.87                  | \$ 12.50        | \$ -                 | \$ 1,612.37                  |
| Criminal Justice-Sheriff Dept        | \$ 375.85                    | \$ -            | \$ -                 | \$ 375.85                    |
| Delinquent Sewage                    | \$ -                         | \$ 6,002.29     | \$ 5,987.29          | \$ 15.00                     |
| WC Convention & Tourism              | \$ -                         | \$ 100,156.75   | \$ 100,156.75        | \$ -                         |
| Twp General                          | \$ -                         | \$ 207,836.26   | \$ 207,836.26        | \$ -                         |
| Firefighting                         | \$ -                         | \$ 430,604.71   | \$ 430,604.71        | \$ -                         |
| Recreation - Twps                    | \$ -                         | \$ 7,078.48     | \$ 7,078.48          | \$ -                         |
| Fire Equipment Debt/Loan             | \$ -                         | \$ 91,364.58    | \$ 91,364.58         | \$ -                         |
| School Debt Service                  | \$ -                         | \$ 3,243,993.87 | \$ 3,243,993.87      | \$ -                         |
| School Cap Projects                  | \$ -                         | \$ 3,981,994.13 | \$ 3,981,994.13      | \$ -                         |
| School Transportation                | \$ -                         | \$ 2,091,833.62 | \$ 2,091,833.62      | \$ -                         |
| Library                              | \$ -                         | \$ 813,657.57   | \$ 813,657.57        | \$ -                         |
| Corporation Tax                      | \$ -                         | \$ 5,368,001.66 | \$ 5,368,001.66      | \$ -                         |
| Street                               | \$ -                         | \$ 1,285,920.57 | \$ 1,285,920.57      | \$ -                         |
| Township Library General Fund        | \$ -                         | \$ 3,329.46     | \$ 3,329.46          | \$ -                         |
| Parks & Recreation - Towns           | \$ -                         | \$ 677,598.01   | \$ 677,598.01        | \$ -                         |
| Corp Fire Fighting Fund              | \$ -                         | \$ 34,633.88    | \$ 34,633.88         | \$ -                         |
| Aviation Fund                        | \$ -                         | \$ 125,439.30   | \$ 125,439.30        | \$ -                         |
| Cum Cap Development Tax Fund         | \$ -                         | \$ 23,342.40    | \$ 23,342.40         | \$ -                         |
| Cumulative Fire                      | \$ -                         | \$ 36,690.65    | \$ 36,690.65         | \$ -                         |
| Debt Service North Manchester        | \$ -                         | \$ 151,978.79   | \$ 151,978.79        | \$ -                         |
| Recorders Records Perpetuation       | \$ 169,127.97                | \$ 36,720.24    | \$ 59,597.61         | \$ 146,250.60                |
| CVET Distribution                    | \$ -                         | \$ 201,835.00   | \$ 201,835.00        | \$ -                         |
| Prosecutor's User Fee Fund           | \$ 153,858.95                | \$ 84,461.05    | \$ 78,239.79         | \$ 160,080.21                |
| Sheriff's Continuing Educ            | \$ 1,978.59                  | \$ 1,351.00     | \$ -                 | \$ 3,329.59                  |
| Covered Bridges                      | \$ 13,290.39                 | \$ 3,700.00     | \$ 2,463.27          | \$ 14,527.12                 |
| Overweight Vehicle Fines             | \$ -                         | \$ 28.00        | \$ 28.00             | \$ -                         |
| Emerg Planning/Right-Know LEPC       | \$ 10,166.77                 | \$ 18,364.72    | \$ 16,832.18         | \$ 11,699.31                 |
| Special Death Benefit Fund           | \$ 195.00                    | \$ 1,720.00     | \$ 1,880.00          | \$ 35.00                     |
| Riverboat Wagering Tax               | \$ -                         | \$ 218,780.89   | \$ 218,780.89        | \$ -                         |
| Financial Institution Tax(FIT)       | \$ -                         | \$ 136,356.00   | \$ 136,356.00        | \$ -                         |
| County Drug Free Community           | \$ 25,810.14                 | \$ 23,100.00    | \$ 23,895.00         | \$ 25,015.14                 |
| Health Maintenance                   | \$ 145,416.93                | \$ 72,408.04    | \$ 47,600.31         | \$ 170,224.66                |
| Township Fire Debt                   | \$ -                         | \$ 27,387.93    | \$ 27,387.93         | \$ -                         |
| School Bus Replacement               | \$ -                         | \$ 708,787.24   | \$ 708,787.24        | \$ -                         |
| Municipal Court Costs                | \$ 20,684.25                 | \$ 11,981.66    | \$ 23,490.35         | \$ 9,175.56                  |
| CEDIT Distribution                   | \$ -                         | \$ 1,728,785.00 | \$ 1,728,785.00      | \$ -                         |
| Wabash Co Credit Funds               | \$ 998,609.84                | \$ 692,806.80   | \$ 634,237.50        | \$ 1,057,179.14              |
| Cum. Capital Development (CCD)       | \$ 803,274.78                | \$ 268,122.89   | \$ 260,739.83        | \$ 810,657.84                |
| Crime Contol - Drug                  | \$ 549.82                    | \$ -            | \$ -                 | \$ 549.82                    |

|  |           |                      |           |                       |           |                      |           |                      |
|--|-----------|----------------------|-----------|-----------------------|-----------|----------------------|-----------|----------------------|
| CEDIT Homestead                          | \$        | 29,062.67            | \$        | 1,445,454.00          | \$        | 1,446,028.64         | \$        | 28,488.03            |
| Education License Plate                  | \$        | 56.25                | \$        | 918.75                | \$        | 918.75               | \$        | 56.25                |
| Jury Pay fend                            | \$        | 38,054.16            | \$        | 8,046.10              | \$        | 23,376.00            | \$        | 22,724.26            |
| State Sales Disclosure Fund              | \$        | 365.00               | \$        | 2,750.00              | \$        | 2,770.00             | \$        | 345.00               |
| Child Restraint System V                 | \$        | -                    | \$        | 25.00                 | \$        | 25.00                | \$        | -                    |
| Co Council on Aging                      | \$        | -                    | \$        | 569,364.00            | \$        | 569,364.00           | \$        | -                    |
| EMA - IDES 2010 Grant Fund               | \$        | -                    | \$        | -                     | \$        | 23,527.18            | \$        | (23,527.18)          |
| LEPC Special Projects                    | \$        | 1,161.72             | \$        | 2,140.00              | \$        | 3,001.20             | \$        | 300.52               |
| Sales Disclosure-County Share            | \$        | 19,150.76            | \$        | 2,750.00              | \$        | 15,000.00            | \$        | 6,900.76             |
| Supplemental Public Defender Services    | \$        | 16,532.38            | \$        | 38,018.74             | \$        | 10,184.75            | \$        | 44,366.37            |
| Self-Funded Insurance                    | \$        | 381,949.98           | \$        | 1,623,931.67          | \$        | 949,895.98           | \$        | 1,055,985.67         |
| Adult Offend Interest                    | \$        | -                    | \$        | 262.50                | \$        | 225.00               | \$        | 37.50                |
| Homeland Security HEALTH                 | \$        | 728.69               | \$        | 9,991.68              | \$        | 273.07               | \$        | 10,447.30            |
| Health Tobacco Settlement                | \$        | 61,634.94            | \$        | 30,092.87             | \$        | 54,838.73            | \$        | 36,889.08            |
| Rainy Day Fund                           | \$        | 897,255.32           | \$        | 332,766.04            | \$        | 141,623.89           | \$        | 1,088,397.47         |
| School Pension Debt                      | \$        | -                    | \$        | 566,876.37            | \$        | 566,876.37           | \$        | -                    |
| IDHS EMA Grant                           | \$        | 29,472.03            | \$        | 985.00                | \$        | 30,457.03            | \$        | -                    |
| Mortgage Fee Fund                        | \$        | 600.00               | \$        | 3,002.50              | \$        | 2,992.50             | \$        | 610.00               |
| Recorder Security Protection Fund        | \$        | 31,138.00            | \$        | 9,232.00              | \$        | 2,500.00             | \$        | 37,870.00            |
| Local Health Coordinator                 | \$        | 885.57               | \$        | -                     | \$        | -                    | \$        | 885.57               |
| Drug Court Fund                          | \$        | 19,837.31            | \$        | 14,879.00             | \$        | 16,087.49            | \$        | 18,628.82            |
| Commissary Payroll Fund                  | \$        | -                    | \$        | 23,807.38             | \$        | 23,600.75            | \$        | 206.63               |
| Clerk Title IV-D Incentive Fund          | \$        | -                    | \$        | 20,620.02             | \$        | 196.48               | \$        | 20,423.54            |
| Prosecutor Title IV-D Incentive Fund     | \$        | 69,828.20            | \$        | 47,187.18             | \$        | 24,525.82            | \$        | 92,489.56            |
| Prosecutor-PCA Fee                       | \$        | 106.86               | \$        | 2,708.53              | \$        | 1,586.27             | \$        | 1,229.12             |
| Children First Collections               | \$        | 510.00               | \$        | 5.00                  | \$        | 15.00                | \$        | 500.00               |
| Op Levi State Revenues                   | \$        | 1,248,115.96         | \$        | 2,296,586.00          | \$        | 2,919,206.96         | \$        | 625,495.00           |
| Community Transition                     | \$        | 78,230.75            | \$        | 26,969.25             | \$        | 37,000.00            | \$        | 68,200.00            |
| Drug/Alcohol Assessment                  | \$        | 269,807.65           | \$        | 61,138.50             | \$        | 51,558.97            | \$        | 279,387.18           |
| CASA                                     | \$        | -                    | \$        | 9,524.59              | \$        | 9,524.59             | \$        | -                    |
| Commissioners' Tax Certificate Sale      | \$        | -                    | \$        | 138,251.50            | \$        | 125.50               | \$        | 138,126.00           |
| Plat Book Collections                    | \$        | 12,471.00            | \$        | 7,849.00              | \$        | 4,600.00             | \$        | 15,720.00            |
| HEA 1001 - 2008 State HSC Fund           | \$        | 977,412.38           | \$        | 259,399.36            | \$        | 1,237,429.38         | \$        | (617.64)             |
| Law Enforcement cont Ed Fee              | \$        | 19,818.50            | \$        | 9,541.00              | \$        | 8,320.00             | \$        | 21,039.50            |
| Co Share Sex Off Reg                     | \$        | 4,128.50             | \$        | 3,478.50              | \$        | 4,106.99             | \$        | 3,500.01             |
| State Share Sex Off e Reg                | \$        | 25.50                | \$        | 386.50                | \$        | 403.50               | \$        | 8.50                 |
| False Alarm Fees collection              | \$        | 25.00                | \$        | -                     | \$        | -                    | \$        | 25.00                |
| LOIT - Excess Revenue                    | \$        | 1,646,210.00         | \$        | 1,248,115.96          | \$        | -                    | \$        | 2,894,325.96         |
| E911 - Wireless                          | \$        | 16,299.14            | \$        | 144,689.27            | \$        | 109,908.12           | \$        | 51,080.29            |
| TIF - POET                               | \$        | 99,969.84            | \$        | 640,766.45            | \$        | 39,974.27            | \$        | 700,762.02           |
| TIF - LaFontaine                         | \$        | 96.81                | \$        | 193.28                | \$        | 13.10                | \$        | 276.99               |
| State Share Delinquent Taxes & Penalties | \$        | -                    | \$        | 3,951.95              | \$        | 3,951.95             | \$        | -                    |
| Timber Sales/ State Forest Distribution  | \$        | -                    | \$        | 1,140.22              | \$        | 1,140.22             | \$        | -                    |
| LOIT - PTRC Residential Receipts         | \$        | -                    | \$        | 2,396,586.00          | \$        | 2,341,156.48         | \$        | 55,429.52            |
| TIF - Ford Meter Box                     | \$        | -                    | \$        | 31,040.78             | \$        | 31,040.78            | \$        | -                    |
| TIF - Wabash Business Park               | \$        | -                    | \$        | 1,334.17              | \$        | 1,334.17             | \$        | -                    |
| TIF - Miami & Market Streets             | \$        | -                    | \$        | 16,962.78             | \$        | 16,962.78            | \$        | -                    |
| TIF - Cinergy Metronet                   | \$        | -                    | \$        | 3,339.01              | \$        | 3,339.01             | \$        | -                    |
| TIF - Allocation Fund                    | \$        | -                    | \$        | 69,848.65             | \$        | 20,759.28            | \$        | 49,089.37            |
| H1N1 Influenza Grant Fund                | \$        | -                    | \$        | 19,415.90             | \$        | 5,459.74             | \$        | 13,956.16            |
| DLGF Homestead Proeprty Database         | \$        | -                    | \$        | 7.80                  | \$        | 7.80                 | \$        | -                    |
| Co Auditor Homestead Credit Fraud Fund   | \$        | -                    | \$        | 772.54                | \$        | 173.23               | \$        | 599.31               |
| Clerk ARRA Fund                          | \$        | -                    | \$        | 9,018.12              | \$        | -                    | \$        | 9,018.12             |
| Prosecutor ARRA Fund                     | \$        | -                    | \$        | 1,478.19              | \$        | 780.00               | \$        | 698.19               |
| Health Bioterrism Grant Fund             | \$        | -                    | \$        | -                     | \$        | 9,991.68             | \$        | (9,991.68)           |
| Health Immunization Program              | \$        | 19,415.90            | \$        | (19,415.90)           | \$        | 446.47               | \$        | (446.47)             |
| Payroll Funds                            | \$        | 493,562.01           | \$        | 4,969,187.65          | \$        | 5,377,320.94         | \$        | 85,428.72            |
| <b>Total Auditor's Funds</b>             | <b>\$</b> | <b>21,175,790.76</b> | <b>\$</b> | <b>65,010,291.37</b>  | <b>\$</b> | <b>63,382,639.57</b> | <b>\$</b> | <b>22,803,442.56</b> |
| Treasurer's Cash Book                    | \$        | 210,477.77           | \$        | 26,756,241.03         | \$        | 26,635,365.12        | \$        | 331,353.68           |
| Clerk's Trust (Non-Support)              | \$        | 296,613.07           | \$        | 8,712,042.03          | \$        | 5,082,066.09         | \$        | 3,926,589.01         |
| Recorder's Cash Book                     | \$        | 150.00               | \$        | 118,062.75            | \$        | 118,062.75           | \$        | 150.00               |
| Sheriff's Cash Book                      | \$        | 1,125.00             | \$        | 778,617.58            | \$        | 779,717.58           | \$        | 25.00                |
| Sheriff's Commissary                     | \$        | 13,745.55            | \$        | 190,951.62            | \$        | 199,872.91           | \$        | 4,824.26             |
| Sheriff's Inmate Trust                   | \$        | 2,811.51             | \$        | 177,973.74            | \$        | 176,925.50           | \$        | 3,859.75             |
| Sheriff's Pension Trust                  | \$        | 1,477,980.21         | \$        | 228,441.39            | \$        | 88,086.14            | \$        | 1,618,335.46         |
| Probation Cash Book                      | \$        | 6,196.00             | \$        | 94,030.00             | \$        | 95,233.00            | \$        | 4,993.00             |
| Community Corrections Cashbook           | \$        | 8,115.56             | \$        | 120,482.32            | \$        | 116,745.00           | \$        | 11,852.88            |
| Highway Cash Change Fund                 | \$        | 100.00               | \$        | 37.22                 | \$        | 37.22                | \$        | 100.00               |
| Health Department Cash Change Fund       | \$        | 50.00                | \$        | -                     | \$        | -                    | \$        | 50.00                |
| <b>TOTAL ALL FUNDS</b>                   | <b>\$</b> | <b>23,193,155.43</b> | <b>\$</b> | <b>102,187,171.05</b> | <b>\$</b> | <b>96,674,750.88</b> | <b>\$</b> | <b>28,705,575.60</b> |

**LONG-TERM INDEBTEDNESS AS OF DECEMBER 31, 2010**

|   | Outstanding,<br>January 1, 2010 | Issued<br>During 2010 | Retired<br>During 2010 | Outstanding,<br>December 31, 2010 |
|---|---------------------------------|-----------------------|------------------------|-----------------------------------|
| General Obligation Bonds                | \$670,000.00                    | \$0.00                | \$325,000.00           | \$345,000.00                      |
| Central Dispatch Master Equipment Lease | \$0.00                          | \$491,428.53          | \$16,415.74            | \$475,012.79                      |
| <b>TOTAL Long Term Indebtedness</b>     | <b>\$670,000.00</b>             | <b>\$491,428.53</b>   | <b>\$341,415.74</b>    | <b>\$820,012.79</b>               |

A detailed Accounting of Receipts and Disbursements is on file in the Wabash County Auditor's Office and may be reviewed during business hours.

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

Jane Harper Ridgeway, Wabash County Auditor  
One West Hill Street, Suite 103, Wabash, Indiana 46992

Date signed: January 20, 2011