

Wabash County 2007 Annual Financial Report
Statement of Receipts, Disbursements and Cash Balances

| FUNDS | Cash Balance 01/01/07 | Receipts | Disbursements | Cash Balance 12/31/07 |
|--------------------------------|-----------------------|-----------------|-----------------|-----------------------|
| COUNTY GENERAL | \$2,054,694.00 | \$8,222,618.74 | \$7,336,372.29 | \$2,940,940.45 |
| COUNTY HIGHWAY | \$1,116,200.74 | \$2,605,977.97 | \$2,518,824.42 | \$1,203,354.29 |
| CUMULATIVE BRIDGE | \$2,283,171.30 | \$431,249.95 | \$148,901.54 | \$2,565,519.71 |
| STATE WELFARE EXCISE TAX | \$0.00 | \$41,142.17 | \$41,142.17 | \$0.00 |
| WELFARE HOSPITAL CARE IN | \$0.00 | \$793,977.43 | \$793,977.43 | \$0.00 |
| GENERAL DRAIN | \$173,507.70 | \$28,505.05 | \$26,211.31 | \$175,801.44 |
| DRAIN MAINTENANCE | \$526,860.16 | \$124,485.57 | \$81,903.40 | \$569,442.33 |
| COUNTY HEALTH | \$124,677.68 | \$264,144.55 | \$248,497.18 | \$140,325.05 |
| LOCAL ROAD & STREET | \$3,014,845.36 | \$868,148.22 | \$836,146.49 | \$3,046,847.09 |
| CO SURVEYOR PERPETUATION | \$58,007.36 | \$5,955.00 | \$12,174.00 | \$51,788.36 |
| WABASH CO POLICE PENSION | \$12,118.32 | \$18,693.00 | \$0.00 | \$30,811.32 |
| TOWNSHIP POOR ASSIST | \$0.00 | \$130,915.66 | \$130,915.66 | \$0.00 |
| SOIL/WATER CONSERVATION | \$190.34 | \$11,880.00 | \$11,583.21 | \$487.13 |
| CHILD RESTRAINT VIOLATIONS | \$1,085.01 | \$28.70 | \$1,086.06 | \$27.65 |
| FEMA PLANNING GRANT | -\$0.01 | \$0.01 | \$0.00 | \$0.00 |
| COMMUNITY CORRECTIONS | -\$58,443.99 | \$587,147.94 | \$419,386.07 | \$109,317.88 |
| CONG SCHOOL PRINCIPAL | \$32,335.37 | \$0.00 | \$0.00 | \$32,335.37 |
| CONG SCHOOL INTEREST | \$49,121.56 | \$977.04 | \$1,293.42 | \$48,805.18 |
| TAX SALE REDEMPTION | -\$984.08 | \$57,991.99 | \$50,585.81 | \$6,422.10 |
| REAPPRAISAL | \$472,763.74 | \$129,917.46 | \$197,688.12 | \$404,993.08 |
| SURPLUS TAX | \$5,078.35 | \$49,507.76 | \$9,822.13 | \$44,763.98 |
| TAX SALE SURPLUS | \$82,881.82 | \$303,035.99 | \$135,426.49 | \$250,491.32 |
| HISTORICAL MUSEUM | \$3,469.77 | \$0.00 | \$0.00 | \$3,469.77 |
| COMM CORR PROJECT INCOME | \$195,088.53 | \$274,508.05 | \$390,474.55 | \$79,122.03 |
| FINES & FORFEITURES | \$21,525.50 | \$26,156.50 | \$43,743.50 | \$3,938.50 |
| INHERITANCE TAX | \$69,175.07 | \$1,365,106.17 | \$1,192,319.99 | \$241,961.25 |
| ACCIDENT REPORTS | \$3,991.39 | \$1,097.90 | \$4,000.00 | \$1,089.29 |
| FIREARM PERMITS | \$6,591.88 | \$6,820.00 | \$3,289.91 | \$10,121.97 |
| EMA VOLUNTEER SUPPORT | \$1,739.03 | \$2,295.00 | \$2,811.29 | \$1,222.74 |
| CLERK RECORD PERPETUATION | \$12,874.67 | \$21,220.66 | \$19,168.23 | \$14,927.10 |
| CORONER CONT ED FUND | \$201.00 | \$2,156.25 | \$2,016.00 | \$341.25 |
| ENHANCED 911 | \$488,008.32 | \$553,210.12 | \$490,719.22 | \$550,499.22 |
| SOLID WASTE MGT PLAN | \$327.55 | \$120,626.63 | \$120,733.45 | \$220.73 |
| CRIMINAL JUSTICE-SHERIFF | \$172.68 | \$8,850.00 | \$7,346.77 | \$1,675.91 |
| INFRACTION JUDGMENT | \$2,893.50 | \$56,096.56 | \$53,446.50 | \$5,543.56 |
| PRE-TRIAL INVESTIGATE | -\$15,820.05 | \$19,871.52 | \$4,051.47 | \$0.00 |
| ADULT PROBATION SERVICES | \$352,328.73 | \$76,100.30 | \$77,530.63 | \$350,898.40 |
| JUVENILE PROBATION SERVICES | \$93,676.51 | \$48,539.87 | \$33,517.44 | \$108,698.94 |
| STATE FAIR | \$0.00 | \$17,247.17 | \$17,247.17 | \$0.00 |
| STATE FORESTRY | \$0.00 | \$34,494.33 | \$34,494.33 | \$0.00 |
| ST PROP REPL/HOMESTEAD CREDIT | \$0.00 | \$67,614.47 | \$67,614.47 | \$0.00 |
| LEVY EXCESS | \$83,816.00 | \$51,645.00 | \$116,786.00 | \$18,675.00 |
| LOCAL OPT CERT SHARES | \$1.00 | \$4,116,543.00 | \$4,116,543.00 | \$1.00 |
| LOCAL OPT PROP TAX RP | \$0.00 | \$1,372,180.00 | \$1,372,180.00 | \$0.00 |
| COUNTY CORRECTIONS | \$14,770.68 | \$30,643.13 | \$34,274.65 | \$11,139.16 |
| COUNTY EXTRADITION | \$1,599.87 | \$0.00 | \$0.00 | \$1,599.87 |
| CRIM JUSTICE-SHERIFF DEPT | \$375.85 | \$0.00 | \$0.00 | \$375.85 |
| DELINQUENT SEWER | \$0.00 | \$4,680.80 | \$4,680.80 | \$0.00 |
| WABASH CO TOURISM | \$0.00 | \$92,244.13 | \$92,244.13 | \$0.00 |
| WELFARE CO MED ASSIST | \$0.00 | \$257,242.48 | \$257,242.48 | \$0.00 |
| TOWNSHIP GENERAL | \$0.00 | \$207,606.27 | \$207,606.27 | \$0.00 |
| TOWNSHIP FIRE FIGHTING | \$0.00 | \$480,652.85 | \$480,652.85 | \$0.00 |
| TOWNSHIP RECREATION | \$0.00 | \$9,031.93 | \$9,031.93 | \$0.00 |
| CUM FIRE/EQUIP/BLDG | \$0.00 | \$114,528.71 | \$114,528.71 | \$0.00 |
| SCHOOL GENERAL | -\$3.00 | \$10,924,409.62 | \$10,924,406.62 | \$0.00 |
| SCHOOL DEBT SERVICE | \$0.00 | \$3,818,659.54 | \$3,818,659.54 | \$0.00 |
| SCHOOL CAPITAL PROJECTS | \$0.00 | \$4,518,523.00 | \$4,518,523.00 | \$0.00 |
| SCHOOL TRANSPORTATION | \$0.00 | \$2,014,179.28 | \$2,014,179.28 | \$0.00 |
| LIBRARY | \$0.00 | \$852,814.14 | \$852,814.14 | \$0.00 |
| LIBRARY CAP PROJECTS | \$0.00 | \$184,735.15 | \$184,735.15 | \$0.00 |
| CORP GENERAL | \$0.00 | \$5,232,535.48 | \$5,232,535.48 | \$0.00 |
| CORP STREET | \$0.00 | \$1,088,683.96 | \$1,088,683.96 | \$0.00 |
| PARK/RECREATION - TOWNS | \$0.00 | \$875,016.83 | \$875,016.83 | \$0.00 |
| AVIATION | \$0.00 | \$166,284.17 | \$166,284.17 | \$0.00 |
| FIRE PENSION SPECIAL | \$0.00 | \$339,071.10 | \$339,071.10 | \$0.00 |
| POLICE PENSION | \$0.00 | \$258,751.41 | \$258,751.41 | \$0.00 |
| CUM DRAINAGE FUND | \$0.00 | \$6,181.41 | \$6,181.41 | \$0.00 |
| CUM CAP DEVELOPMENT | \$0.00 | \$52,456.15 | \$52,456.15 | \$0.00 |
| CUMULATIVE FIRE | \$0.00 | \$57,044.32 | \$57,044.32 | \$0.00 |
| DEBT SERVICE N MAN | \$0.00 | \$153,639.61 | \$153,639.61 | \$0.00 |
| RECORDERS PERPETUATION | \$176,557.14 | \$50,818.45 | \$27,810.77 | \$199,564.82 |
| COMM VEHICLE EXCISE TAX (CVET) | \$0.00 | \$347,106.00 | \$347,106.00 | \$0.00 |
| PROSECUTOR'S USER FEES | \$105,133.52 | \$88,749.50 | \$92,217.84 | \$101,665.18 |
| SHERIFF'S CONTINUING ED | \$0.00 | \$4,599.00 | \$4,381.06 | \$217.94 |
| COVERED BRIDGES | \$8,757.91 | \$3,700.00 | \$1,763.37 | \$10,694.54 |

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| EMERGENCY RIGHT/KNOW | \$21,960.99 | \$6,176.88 | \$14,194.69 | \$13,943.18 |
| SPECIAL DEATH FUND | \$145.00 | \$2,350.00 | \$2,255.00 | \$240.00 |
| RIVERBOAT WAGERING TX | \$0.00 | \$220,449.73 | \$220,449.73 | \$0.00 |
| FINANCIAL INST TAX (FIT) | \$0.00 | \$193,909.00 | \$193,909.00 | \$0.00 |
| CO DRUG FREE COMMUNITY | \$31,684.64 | \$29,275.25 | \$29,661.00 | \$31,298.89 |
| HEALTH MAINTENANCE | \$105,281.40 | \$112,132.85 | \$107,188.38 | \$110,225.87 |
| PRESCHOOL SPEC ED | \$0.00 | \$29,009.64 | \$29,009.64 | \$0.00 |
| COUNTY CSHCN FUND | \$0.00 | \$32,338.46 | \$32,338.46 | \$0.00 |
| TOWNSHIP FIRE DEBT | \$0.00 | \$18,175.18 | \$18,175.18 | \$0.00 |
| SCHOOL BUS REPLACEMENT | \$0.00 | \$289,855.50 | \$289,855.50 | \$0.00 |
| FAMILY & CHILD SERVICES | \$953,750.12 | \$2,747,732.83 | \$2,927,560.49 | \$773,922.46 |
| CITY/TOWN COURT COSTS | \$9,922.96 | \$12,310.07 | \$9,922.96 | \$12,310.07 |
| CEDIT DISTRIBUTION | \$0.00 | \$1,887,908.27 | \$1,887,908.00 | \$0.27 |
| WABASH CO CREDIT FUNDS | \$319,877.32 | \$883,391.00 | \$656,005.70 | \$547,262.62 |
| SHERIFF WASA GRANT | \$269.95 | \$0.00 | \$269.95 | \$0.00 |
| CHILD PSYCH RESIDENTIAL | \$48,007.88 | \$134,440.69 | \$53,480.55 | \$128,968.02 |
| CO CUM CAP DEVELOPMENT | \$410,439.78 | \$404,055.39 | \$137,354.90 | \$677,140.27 |
| VOLUNTARY LIFE INSURANCE | \$1,388.06 | \$0.00 | \$0.00 | \$1,388.06 |
| CRIME CONTROL-DRUG | \$549.82 | \$0.00 | \$0.00 | \$549.82 |
| CEDIT HOMESTEAD | \$42,398.95 | \$1,368,239.00 | \$1,383,648.21 | \$26,989.74 |
| EDUCATION PLATE FEE | \$225.00 | \$2,850.00 | \$2,850.00 | \$225.00 |
| JURY PAY FUND | \$51,108.80 | \$6,710.00 | \$1,164.20 | \$56,654.60 |
| STATE SALES DISCLOSURE FUND | \$410.00 | \$3,720.00 | \$3,895.00 | \$235.00 |
| COUNTY COUNCIL ON AGING | \$0.00 | \$199,492.65 | \$199,492.65 | \$0.00 |
| LEPC SPECIAL PROJECTS | \$7,252.12 | \$2,550.00 | \$5,004.96 | \$4,797.16 |
| CO SALES DISCLOSURES | \$12,528.00 | \$3,720.00 | \$146.08 | \$16,101.92 |
| SUPLMTL PUB DEFENDER SRV | \$11,632.00 | \$29,670.15 | \$0.00 | \$41,302.15 |
| SELF-FUNDED INSURANCE | \$581,657.07 | \$833,637.94 | \$761,439.95 | \$653,855.06 |
| ADULT OFFEND INTERSTATE | \$0.00 | \$262.50 | \$225.00 | \$37.50 |
| HOMELAND SEC (HEALTH) | \$12,634.80 | \$0.00 | \$5,841.63 | \$6,793.17 |
| HEALTH TOBACCO SETTLE | \$57,820.22 | \$35,864.20 | \$49,087.73 | \$44,596.69 |
| RAINY DAY FUND | \$108,198.00 | \$244,876.68 | \$0.00 | \$353,074.68 |
| SCHOOL PENSION DEBT | \$0.00 | \$224,485.39 | \$224,485.39 | \$0.00 |
| IDHS EMA GRANT | \$49.55 | \$448.10 | \$475.60 | \$22.05 |
| MORTGAGE FEE FUND | \$740.00 | \$3,942.50 | \$4,125.00 | \$557.50 |
| ELECTION VOTING MACH | \$6.00 | \$0.00 | \$0.00 | \$6.00 |
| SECURITY PROTECTION FUND | \$11,936.00 | \$10,854.00 | \$7,250.00 | \$15,540.00 |
| LOCAL HEALTH COORDINATOR | -\$1,456.94 | \$27,957.34 | \$25,524.37 | \$976.03 |
| DRUG COURT FUND | \$0.00 | \$8,450.60 | \$5,210.95 | \$3,239.65 |
| EMA'07 PUBLIC SAFETY COMPUTERS | \$0.00 | \$17,901.00 | \$17,901.00 | \$0.00 |
| COMMISSARY PAYROLL FUND | \$0.00 | \$16,624.71 | \$16,621.71 | \$3.00 |
| TITLE IV-D PROSECUTOR INCENTIVE | \$0.00 | \$41,658.95 | \$11,903.46 | \$29,755.49 |
| PROSECUTOR'S PCA FEE | \$0.00 | \$93.21 | \$0.00 | \$93.21 |
| COMMUNITY TRANSITION | \$34,250.75 | \$27,065.00 | \$7,900.00 | \$53,415.75 |
| DRUG & ALCOHOL PROGRAM | \$212,258.29 | \$54,606.72 | \$39,763.81 | \$227,101.20 |
| CASA PROGRAM | \$0.00 | \$27,465.01 | \$27,465.01 | \$0.00 |
| COMMISSIONER TAX CERT SALE | \$7,000.00 | \$0.00 | \$7,000.00 | \$0.00 |
| LAW ENFORCEMENT CONT ED | \$0.00 | \$19,246.00 | \$9,501.00 | \$9,745.00 |
| HOMESTEAD CREDIT REBATE | \$0.00 | \$1,374,306.64 | \$0.00 | \$1,374,306.64 |
| PAYROLL & DEDUCTIONS | \$72,242.27 | \$4,824,424.74 | \$4,805,274.68 | \$91,392.33 |
| Treasurer's After Settlement Collections | \$2,688,150.70 | \$167,301.02 | \$2,688,150.70 | \$167,301.02 |
| TOTAL CASH BALANCES | \$17,389,683.28 | \$71,735,202.91 | \$70,309,381.37 | \$18,815,504.82 |

LONG-TERM INDEBTEDNESS AS OF DECEMBER 31, 2007

| | Outstanding, January 1, 2007 | Issued During 2007 | Retired During 2007 | Outstanding, December 31, 2007 |
|--------------------------|---------------------------------|-----------------------|------------------------|-----------------------------------|
| General Obligation Bonds | \$1,530,000.00 | \$0.00 | \$270,000.00 | \$1,260,000.00 |

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.

Date signed: January 24, 2008

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