

Wabash County 2009 Annual Financial Report
Statement of Receipts, Disbursements and Cash Balances

FUNDS	Cash Balance 01/01/09	Receipts	Disbursements	Cash Balance 12/31/09
General	\$ 2,782,332.83	\$ 7,943,170.54	\$ 7,604,175.06	\$ 3,121,328.31
Highway	\$ 572,542.85	\$ 1,919,982.43	\$ 1,803,889.75	\$ 688,635.53
Cumulative Bridge	\$ 2,901,020.12	\$ 385,575.58	\$ 477,677.85	\$ 2,808,917.85
Welfare Excise Tax	\$ -	\$ 1,157,523.65	\$ 1,157,523.65	\$ -
Health Care for the Indigent	\$ -	\$ 35,567.74	\$ 35,567.74	\$ -
General Drain Improvement	\$ 173,965.50	\$ 7,037.15	\$ 56,004.56	\$ 124,998.09
Drainage Maintenance	\$ 530,639.65	\$ 146,722.93	\$ 151,250.13	\$ 526,112.45
Health	\$ 87,805.64	\$ 505,959.54	\$ 249,988.34	\$ 343,776.84
Local Road & Streets	\$ 3,159,431.32	\$ 314,891.06	\$ 820,046.16	\$ 2,654,276.22
Surveyor's Corner Perpetuation	\$ 57,858.36	\$ 5,365.00	\$ -	\$ 63,223.36
Wabash Co Police Pension	\$ 54,541.02	\$ 21,452.00	\$ 75,993.02	\$ -
Poor Relief	\$ -	\$ 94,415.06	\$ 94,415.06	\$ -
Soil & Water Conservation	\$ 131.26	\$ -	\$ -	\$ 131.26
Child Restraint Violation Fees	\$ 27.65	\$ 50.00	\$ 50.00	\$ 27.65
CERT Grant EMA	\$ -	\$ 4,134.68	\$ 4,134.68	\$ -
Comm Correction-Home Detention	\$ 124,018.95	\$ 248,488.75	\$ 368,213.88	\$ 4,293.82
Congressional Int	\$ 48,016.23	\$ -	\$ 48,016.23	\$ -
Tax Sale Redemption	\$ 3,823.20	\$ -	\$ 985.54	\$ 2,837.66
Reassessment 2006	\$ 317,253.15	\$ 109,002.81	\$ 86,278.91	\$ 339,977.05
Surplus Tax	\$ 19,048.16	\$ 10,673.72	\$ 25,246.93	\$ 4,474.95
Surplus Tax Sale	\$ 59,243.70	\$ 7,620.81	\$ 63,390.26	\$ 3,474.25
Historical Museum	\$ 3,469.77	\$ -	\$ -	\$ 3,469.77
LOIT - HSC	\$ -	\$ 1,565,687.99	\$ 1,457,483.60	\$ 108,204.39
Community Corrections Project Income	\$ 147,800.87	\$ 124,409.52	\$ 112,780.07	\$ 159,430.32
Fines & Forfeitures	\$ 2,593.50	\$ 21,834.10	\$ 21,848.00	\$ 2,579.60
Inheritance Tax	\$ 816,722.13	\$ 822,438.00	\$ 1,490,688.52	\$ 148,471.61
Accident Report	\$ 1,689.29	\$ 617.50	\$ -	\$ 2,306.79
Firearms Training	\$ 13,203.73	\$ 16,115.00	\$ 16,102.88	\$ 13,215.85
EMA Volunteer Support	\$ 1,690.28	\$ 9,939.89	\$ 9,379.76	\$ 2,250.41
Clerk's Records Perpetuation	\$ 16,461.08	\$ 19,825.61	\$ 16,257.22	\$ 20,029.47
Coroner's Training-Cont Educ	\$ 399.00	\$ 3,192.25	\$ 3,314.75	\$ 276.50
Emerg Telephone System (E911)	\$ 559,968.99	\$ 335,253.76	\$ 480,835.37	\$ 414,387.38
Solid Waste Mgmt District	\$ 298.64	\$ 145,662.73	\$ 122,394.66	\$ 23,566.71
Criminal Justice-Sh	\$ 800.91	\$ 3,413.00	\$ 1,300.00	\$ 2,913.91
Infraction Judgments	\$ 4,472.50	\$ 60,367.25	\$ 61,103.75	\$ 3,736.00
Adult Probation User Fees	\$ 385,761.01	\$ 83,765.17	\$ 31,485.51	\$ 438,040.67
Juvenile Probation Services	\$ 104,959.93	\$ 45,690.22	\$ 31,338.62	\$ 119,311.53
State Fair Board	\$ -	\$ 758.79	\$ 758.79	\$ -
State Forestry Tax	\$ -	\$ 1,517.56	\$ 1,517.56	\$ -
St Prop Replacement/Homestead Credit	\$ 137,989.64	\$ 4,422,145.63	\$ 4,444,116.77	\$ 116,018.50
Levy Excess Fund	\$ 18,675.00	\$ 422,899.04	\$ 379,645.05	\$ 61,928.99
Local Option Certified Shares	\$ 1.00	\$ 4,607,606.55	\$ 4,607,607.55	\$ -
Local Option PTRC	\$ -	\$ 1,537,574.69	\$ 1,537,574.69	\$ -
County Corrections	\$ 32,143.13	\$ 25,121.66	\$ 36,955.65	\$ 20,309.14
County Extradition	\$ 1,599.87	\$ -	\$ -	\$ 1,599.87
Criminal Justice-Sheriff Dept	\$ 375.85	\$ -	\$ -	\$ 375.85
WC Convention & Tourism	\$ -	\$ 88,234.59	\$ 88,234.59	\$ -
Medical Assistance to Wards	\$ -	\$ 11,571.37	\$ 11,571.37	\$ -
Twp General	\$ -	\$ 274,444.88	\$ 274,444.88	\$ -
Firefighting	\$ -	\$ 469,713.23	\$ 469,713.23	\$ -
Recreation - Twps	\$ -	\$ 8,590.68	\$ 8,590.68	\$ -
Fire Equipment Debt/Loan	\$ -	\$ 101,351.08	\$ 101,351.08	\$ -
School General	\$ -	\$ 663,757.84	\$ 663,757.84	\$ -
School Debt Service	\$ -	\$ 3,388,366.18	\$ 3,388,366.18	\$ -
School Cap Projects	\$ -	\$ 4,486,059.44	\$ 4,486,059.44	\$ -
School Transportation	\$ -	\$ 2,088,218.90	\$ 2,088,218.90	\$ -
Library	\$ -	\$ 847,598.49	\$ 847,598.49	\$ -
Library Cap Projects	\$ -	\$ 194,555.06	\$ 194,555.06	\$ -
Corporation Tax	\$ -	\$ 5,070,320.38	\$ 5,070,320.38	\$ -
Street	\$ -	\$ 1,211,899.30	\$ 1,211,899.30	\$ -
Township Library General Fund	\$ -	\$ 4,709.80	\$ 4,709.80	\$ -
Parks & Recreation - Towns	\$ -	\$ 966,003.74	\$ 966,003.74	\$ -
Corp Fire Fighting Fund	\$ -	\$ 20,054.92	\$ 20,054.92	\$ -
Aviation Fund	\$ -	\$ 171,508.39	\$ 171,508.39	\$ -
Fire Pension Special	\$ -	\$ 337,835.15	\$ 337,835.15	\$ -
Police Pension	\$ -	\$ 255,568.69	\$ 255,568.69	\$ -
Cum Drainage Fund	\$ -	\$ 358.52	\$ 358.52	\$ -
Cun Cap Development	\$ -	\$ 25,190.00	\$ 25,190.00	\$ -
Cumulative Fire	\$ -	\$ 34,832.25	\$ 34,832.25	\$ -
Debt Service North Manchester	\$ -	\$ 120,813.99	\$ 120,813.99	\$ -
Recorders Records Perpetuation	\$ 197,789.03	\$ 40,042.20	\$ 68,703.26	\$ 169,127.97
CVET Distribution	\$ -	\$ 201,264.00	\$ 201,264.00	\$ -
County User Fee Fund	\$ 157,082.71	\$ 85,551.73	\$ 88,775.49	\$ 153,858.95
Sheriff's Continuing Educ	\$ 755.36	\$ 2,236.00	\$ 1,012.77	\$ 1,978.59
Covered Bridges	\$ 12,333.84	\$ 3,700.00	\$ 2,743.45	\$ 13,290.39
Emerg Planning/Right-Know LEPC	\$ 19,426.16	\$ 5,135.38	\$ 14,394.77	\$ 10,166.77
Special Death Benefit Fund	\$ 145.00	\$ 1,985.00	\$ 1,935.00	\$ 195.00

Riverboat Wagering Tax	\$	-	\$	218,780.89	\$	218,780.89	\$	-
Financial Institution Tax(FIT)	\$	-	\$	138,857.00	\$	138,857.00	\$	-
County Drug Free Community	\$	22,596.89	\$	24,490.25	\$	21,277.00	\$	25,810.14
Health Maintenance	\$	117,621.91	\$	103,467.49	\$	75,672.47	\$	145,416.93
Pre School Special Ed	\$	-	\$	1,792.98	\$	1,792.98	\$	-
County CHSCN Fund	\$	-	\$	1,422.71	\$	1,422.71	\$	-
C S H C N	\$	-	\$	40,036.13	\$	40,036.13	\$	-
School Bus Replacement	\$	-	\$	367,510.63	\$	367,510.63	\$	-
Family & Children (Child Serv)	\$	19,248.17	\$	218,174.07	\$	237,422.24	\$	-
Municipal Court Costs	\$	1,964.75	\$	18,719.50	\$	-	\$	20,684.25
CEDIT Distribution	\$	0.27	\$	1,694,388.06	\$	1,694,388.33	\$	-
Wabash Co Cedit Funds	\$	711,395.62	\$	901,428.27	\$	614,214.05	\$	998,609.84
Sheriff WASA Grant	\$	-	\$	-	\$	-	\$	-
Wel Child Psych Residential	\$	243,525.29	\$	8,233.19	\$	251,758.48	\$	-
Cum. Capital Development (CCD)	\$	802,974.61	\$	301,259.39	\$	300,959.22	\$	803,274.78
Crime Contol - Drug	\$	549.82	\$	-	\$	-	\$	549.82
CEDIT Homestead	\$	36,116.90	\$	1,474,140.00	\$	1,481,194.23	\$	29,062.67
Education License Plate	\$	225.00	\$	543.75	\$	712.50	\$	56.25
Jury Pay fend	\$	44,927.76	\$	6,841.16	\$	13,714.76	\$	38,054.16
State Sales Disclosure Fund	\$	390.00	\$	2,690.00	\$	2,715.00	\$	365.00
Child Restraint System V	\$	-	\$	50.00	\$	50.00	\$	-
Co Council on Aging	\$	-	\$	200,825.00	\$	200,825.00	\$	-
LEPC Special Projects	\$	3,496.41	\$	1,500.00	\$	3,834.69	\$	1,161.72
Sales Disclosure-County Share	\$	17,653.54	\$	2,525.00	\$	1,027.78	\$	19,150.76
Supplemental Public Defender Services	\$	22,160.74	\$	27,582.50	\$	33,210.86	\$	16,532.38
Self-Funded Insurance	\$	776,698.03	\$	1,211,634.11	\$	1,606,382.16	\$	381,949.98
Adult Offend Interest	\$	37.50	\$	300.00	\$	337.50	\$	-
Homeland Security HEALTH	\$	3,883.42	\$	20,000.00	\$	23,154.73	\$	728.69
Health Tobacco Settlement	\$	61,699.04	\$	21,808.12	\$	21,872.22	\$	61,634.94
Rainy Day Fund	\$	353,673.00	\$	565,184.62	\$	21,602.30	\$	897,255.32
School Pension Debt	\$	-	\$	681,115.04	\$	681,115.04	\$	-
IDHS EMA Grant	\$	-	\$	47,560.24	\$	18,088.21	\$	29,472.03
Mortgage Fee Fund	\$	362.50	\$	3,810.00	\$	3,572.50	\$	600.00
Recorder Redacting Fee Fund	\$	20,724.00	\$	10,414.00	\$	-	\$	31,138.00
Local Health Coordinator	\$	885.57	\$	-	\$	-	\$	885.57
Drug Court Fund	\$	19,823.39	\$	11,139.00	\$	11,125.08	\$	19,837.31
Commissary Payroll Fund	\$	-	\$	22,731.80	\$	22,731.80	\$	-
Title IV-D Prosecutor Incentive	\$	52,838.18	\$	24,480.19	\$	7,490.17	\$	69,828.20
Prosecutor-PCA Fee	\$	507.85	\$	1,636.89	\$	2,037.88	\$	106.86
Children First Collections	\$	215.00	\$	490.00	\$	195.00	\$	510.00
Op Levi State Revenues	\$	1,646,210.00	\$	2,357,505.96	\$	2,755,600.00	\$	1,248,115.96
Community Transition	\$	65,210.75	\$	16,820.00	\$	3,800.00	\$	78,230.75
Drug/Alcohol Assessment	\$	238,996.26	\$	76,576.00	\$	45,764.61	\$	269,807.65
CASA	\$	9,594.24	\$	19,371.44	\$	28,965.68	\$	-
Plat Book Collections	\$	7,876.00	\$	6,995.00	\$	2,400.00	\$	12,471.00
HEA 1001 - 2008 State HSC Fund	\$	1,220,895.46	\$	453,948.88	\$	697,431.96	\$	977,412.38
Law Enforcement cont Ed Fee	\$	16,464.00	\$	10,629.50	\$	7,275.00	\$	19,818.50
Co Share Sex Off Reg	\$	690.50	\$	3,438.00	\$	-	\$	4,128.50
State Share Sex Off e Reg	\$	84.00	\$	382.00	\$	440.50	\$	25.50
False Alarm Fees collection	\$	25.00	\$	-	\$	-	\$	25.00
LOIT - Excess Revenue	\$	-	\$	1,646,210.00	\$	-	\$	1,646,210.00
E911 - Wireless	\$	-	\$	139,294.62	\$	122,995.48	\$	16,299.14
POET - TIF	\$	-	\$	99,969.84	\$	-	\$	99,969.84
LaFontaine - TIF	\$	-	\$	96.81	\$	-	\$	96.81
State Share Delinquent Taxes & Penalties	\$	-	\$	51,884.26	\$	51,884.26	\$	-
Timber Sales/ State Forest Distribution	\$	-	\$	157.50	\$	157.50	\$	-
H1N1 Influenza Grant Fund	\$	-	\$	33,247.00	\$	13,831.10	\$	19,415.90
Payroll Funds	\$	105,383.04	\$	4,984,526.10	\$	4,596,347.13	\$	493,562.01
Total Auditor's Funds	\$	20,177,932.22	\$	66,653,555.43	\$	65,655,696.89	\$	21,175,790.76
Treasurer's Cash Book	\$	2,731,085.92	\$	210,477.77	\$	2,731,085.92	\$	210,477.77
Clerk's Trust (Non-Support)	\$	358,834.99	\$	2,648,318.81	\$	2,710,540.73	\$	296,613.07
Recorder's Cash Book	\$	50.00	\$	136,385.20	\$	136,285.20	\$	150.00
Sheriff's Cash Book	\$	325.00	\$	466,736.47	\$	465,936.47	\$	1,125.00
Sheriff's Commissary	\$	33,303.30	\$	171,378.82	\$	190,936.57	\$	13,745.55
Sheriff's Inmate Trust	\$	2,961.49	\$	172,146.11	\$	172,296.09	\$	2,811.51
Sherriff's Pension Trust	\$	1,516,709.23	\$	32,787.98	\$	71,517.00	\$	1,477,980.21
Probation Cash Book	\$	7,769.00	\$	102,483.00	\$	104,056.00	\$	6,196.00
Community Corrections Cashbook	\$	13,394.59	\$	119,133.02	\$	124,907.52	\$	7,620.09
Highway Cash Change Fund	\$	100.00	\$	-	\$	17.60	\$	82.40
Health Department Cash Change Fund	\$	50.00	\$	-	\$	-	\$	50.00
TOTAL ALL FUNDS	\$	24,842,515.74	\$	70,713,402.61	\$	72,363,275.99	\$	23,192,642.36

LONG-TERM INDEBTEDNESS AS OF DECEMBER 31, 2009

	Outstanding, January 1, 2009	Issued During 2009	Retired During 2009	Outstanding, December 31, 2009
General Obligation Bonds	\$975,000.00	\$0.00	\$305,000.00	\$670,000.00

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.

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

Date signed: January 21, 2010