

Wabash County 2011 Annual Financial Report
Statement of Receipts, Disbursements and Cash Balances

FUNDS	Cash Balance 1/01/11	Receipts	Disbursements	Cash Balance 12/31/11
County General	\$ 3,659,373.96	\$ 7,507,353.67	\$ 8,022,818.82	\$ 3,143,908.81
County Highway	\$ 901,580.36	\$ 1,951,291.73	\$ 2,044,502.14	\$ 808,369.95
Cumulative Bridge	\$ 2,962,391.11	\$ 456,020.85	\$ 234,121.29	\$ 3,184,290.67
Welfare Excise Tax	\$ -	\$ 1,131,564.89	\$ 1,131,564.89	\$ -
Welfare Hospital Care Indignant	\$ -	\$ 210.85	\$ 210.85	\$ -
General Drain Improvement	\$ 72,876.20	\$ 11,699.47	\$ 57,888.48	\$ 26,687.19
Drainage Maintenance	\$ 563,047.57	\$ 120,308.87	\$ 94,090.80	\$ 589,265.64
County Health Fund	\$ 140,104.41	\$ 185,337.12	\$ 265,449.39	\$ 59,992.14
Local Roads & Street Fund	\$ 2,348,166.35	\$ 311,411.69	\$ 639,533.61	\$ 2,020,044.43
Surveyor's Corner Perpetuation	\$ 61,624.36	\$ 4,515.00	\$ 1,808.44	\$ 64,330.92
Wabash Co Police Pension	\$ 1,126.00	\$ 33,447.84	\$ 32,738.84	\$ 1,835.00
Poor Relief	\$ -	\$ 156,239.97	\$ 156,239.97	\$ -
Soil & Water Conservation	\$ 131.26	\$ -	\$ -	\$ 131.26
Child Restraint Violation Fees	\$ 27.65	\$ -	\$ -	\$ 27.65
CERT Grant EMA	\$ (37.60)	\$ 37.60	\$ -	\$ -
Community Corrections Grant	\$ 91,710.80	\$ 310,662.16	\$ 373,609.78	\$ 28,763.18
Tax Sale Redemption	\$ 1,250.37	\$ 7,700.20	\$ 7,700.20	\$ 1,250.37
New Reassessment 2006	\$ 311,895.76	\$ 1,612.22	\$ 171,765.88	\$ 141,742.10
Surplus Tax	\$ 3,483.81	\$ 12,010.08	\$ 11,404.63	\$ 4,089.26
Surplus Tax Sale	\$ 39,477.41	\$ 122,980.05	\$ 22,372.84	\$ 140,084.62
Historical Museum	\$ 3,469.77	\$ -	\$ -	\$ 3,469.77
LOIT - HSC	\$ 10,678.33	\$ -	\$ -	\$ 10,678.33
Community Corrections Project Income	\$ 45,460.60	\$ 126,891.00	\$ 79,068.72	\$ 93,282.88
Fines & Forfeitures	\$ 2,535.50	\$ 9,196.50	\$ 11,104.00	\$ 628.00
Inheritance Tax	\$ 413,568.99	\$ 1,028,668.85	\$ 1,032,201.83	\$ 410,036.01
Accident Report	\$ 2,817.78	\$ 2,209.00	\$ -	\$ 5,026.78
Firearms Training	\$ 14,573.73	\$ 10,350.00	\$ 18,885.18	\$ 6,038.55
EMA Volunteer Support	\$ 2,971.76	\$ 3,216.25	\$ 3,698.95	\$ 2,489.06
Clerk's Records Perpetuation	\$ 26,175.09	\$ 27,045.34	\$ 16,499.72	\$ 36,720.71
Coroner's Training-Cont. Education	\$ 273.00	\$ 3,221.00	\$ 3,207.00	\$ 287.00
Emergency Telephone System (E911)	\$ 430,969.31	\$ 282,241.10	\$ 453,033.54	\$ 260,176.87
Solid Waste Mgmt. District	\$ 4,440.88	\$ -	\$ 4,440.88	\$ -
Criminal Justice-Sheriff	\$ 1,688.91	\$ 4,131.53	\$ 3,912.50	\$ 1,907.94
Infraction Judgments	\$ 3,526.00	\$ 33,924.50	\$ 35,024.50	\$ 2,426.00
Adult Probation User Fees	\$ 486,626.03	\$ 93,651.63	\$ 54,334.56	\$ 525,943.10
Juvenile Probation Services	\$ 124,302.10	\$ 32,846.10	\$ 33,764.72	\$ 123,383.48
State Fair	\$ -	\$ 4.50	\$ 4.50	\$ -
State Forestry	\$ -	\$ 9.01	\$ 9.01	\$ -
St Prop Replacement/Homestead Credit	\$ 93,934.02	\$ 2,744,243.78	\$ 2,756,951.82	\$ 81,225.98
Levy Excess Fund	\$ 92,621.52	\$ 1,986.51	\$ 22,361.00	\$ 72,247.03
Local Option Certified Shares	\$ -	\$ 3,417,142.56	\$ 3,417,142.56	\$ -
Local Option PTRC	\$ -	\$ 1,139,047.44	\$ 1,139,047.44	\$ -
County Misdemeanant	\$ 28,487.93	\$ 25,121.66	\$ 18,995.50	\$ 34,614.09
County Extradition	\$ 1,612.37	\$ -	\$ -	\$ 1,612.37
Criminal Justice-Sheriff Dept.	\$ 375.85	\$ -	\$ -	\$ 375.85
Sewer	\$ 15.00	\$ 12,733.90	\$ 12,748.90	\$ -
WC Convention & Tourism	\$ -	\$ 116,393.51	\$ 116,393.51	\$ -
Welfare Co Med Assist	\$ -	\$ 68.61	\$ 68.61	\$ -
Twp General	\$ -	\$ 177,281.14	\$ 177,281.14	\$ -
Firefighting	\$ -	\$ 429,475.49	\$ 429,475.49	\$ -
Recreation - Twps.	\$ -	\$ 6,847.19	\$ 6,847.19	\$ -
Fire Equipment Debt/Loan	\$ -	\$ 91,439.02	\$ 91,439.02	\$ -
School Debt Service	\$ -	\$ 2,943,129.97	\$ 2,943,129.97	\$ -
School Cap Projects	\$ -	\$ 3,914,685.93	\$ 3,914,685.93	\$ -
School Transportation	\$ -	\$ 2,056,383.91	\$ 2,056,383.91	\$ -
Library	\$ -	\$ 789,586.78	\$ 789,586.78	\$ -
Corporation Tax	\$ -	\$ 5,261,883.39	\$ 5,261,883.39	\$ -
Street	\$ -	\$ 1,145,470.10	\$ 1,145,470.10	\$ -
Township Library General Fund	\$ -	\$ 3,230.11	\$ 3,230.11	\$ -
Parks & Recreation - Towns	\$ -	\$ 689,996.90	\$ 689,996.90	\$ -
Corp Fire Fighting Fund	\$ -	\$ 31,490.67	\$ 31,490.67	\$ -
Aviation Fund	\$ -	\$ 87,242.29	\$ 87,242.29	\$ -
Cumulative Capital Development Fund	\$ -	\$ 23,024.23	\$ 23,024.23	\$ -
Cumulative Fire	\$ -	\$ 36,465.97	\$ 36,465.97	\$ -
Debt Service North Manchester	\$ -	\$ 160,542.29	\$ 160,542.29	\$ -
Recorders Records Perpetuation	\$ 146,250.60	\$ 44,490.89	\$ 53,148.91	\$ 137,592.58
CVET Distribution	\$ -	\$ 205,066.00	\$ 205,066.00	\$ -
County User Fee Fund	\$ 160,080.21	\$ 56,465.00	\$ 89,584.92	\$ 126,960.29
Sheriff's Continuing Education	\$ 3,329.59	\$ 3,185.00	\$ 2,999.54	\$ 3,515.05
Covered Bridges	\$ 14,527.12	\$ 3,700.00	\$ 2,627.67	\$ 15,599.45
Overweight Vehicle Fines	\$ -	\$ 15.00	\$ 15.00	\$ -

Emergency Planning/Right-Know LEPC	\$	11,699.31	\$	6,689.12	\$	7,623.09	\$	10,765.34
Special Death Benefit Fund	\$	35.00	\$	2,030.00	\$	1,865.00	\$	200.00
Riverboat Wagering Tax	\$	-	\$	218,780.89	\$	218,780.89	\$	-
Financial Institution Tax(FIT)	\$	-	\$	132,008.00	\$	132,008.00	\$	-
County Drug Free Community	\$	25,015.14	\$	23,116.00	\$	17,924.00	\$	30,207.14
Health Maintenance	\$	170,224.66	\$	96,182.81	\$	87,839.52	\$	178,567.95
County CHSCN Fund	\$	-	\$	8.44	\$	8.44	\$	-
C S H C N	\$	-	\$	27,625.37	\$	27,625.37	\$	-
School Bus Replacement	\$	-	\$	571,120.80	\$	571,120.80	\$	-
Municipal Court Costs	\$	9,175.56	\$	9,202.60	\$	9,175.56	\$	9,202.60
CEDIT Distribution	\$	-	\$	1,142,885.00	\$	1,142,885.00	\$	-
Wabash Co Credit Funds	\$	1,057,179.14	\$	558,084.79	\$	484,761.03	\$	1,130,502.90
Sheriff WASA Grant	\$	-	\$	1,845.00	\$	1,845.00	\$	-
Cum. Capital Development (CCD)	\$	810,657.84	\$	261,758.47	\$	267,672.51	\$	804,743.80
Crime Control - Drug	\$	549.82	\$	-	\$	-	\$	549.82
CEDIT Homestead	\$	28,488.03	\$	1,142,885.00	\$	1,147,898.92	\$	23,474.11
Education License Plate	\$	56.25	\$	712.50	\$	712.50	\$	56.25
Jury Pay fend	\$	22,724.26	\$	4,113.36	\$	6,375.40	\$	20,462.22
State Sales Disclosure Fund	\$	345.00	\$	2,800.00	\$	2,770.00	\$	375.00
Co Council on Aging	\$	-	\$	332,099.00	\$	332,099.00	\$	-
EMA - IDES 2010 Grant Fund	\$	(23,527.18)	\$	86,998.86	\$	61,931.80	\$	1,539.88
LEPC Special Projects	\$	300.52	\$	1,500.00	\$	1,479.85	\$	320.67
Sales Disclosure-County Share	\$	6,900.76	\$	2,965.00	\$	4,900.00	\$	4,965.76
Supplemental Public Defender Services	\$	44,366.37	\$	53,039.44	\$	5,712.00	\$	91,693.81
Self-Funded Insurance	\$	1,055,985.67	\$	1,600,869.08	\$	1,636,108.38	\$	1,020,746.37
Adult Offend Interest Fund	\$	37.50	\$	112.50	\$	150.00	\$	-
Homeland Security HEALTH	\$	10,447.30	\$	44.36	\$	10,491.66	\$	-
Health Tobacco Settlement	\$	36,889.08	\$	21,808.12	\$	4,290.74	\$	54,406.46
Rainy Day Fund	\$	1,088,397.47	\$	4,121.80	\$	140,460.14	\$	952,059.13
School Pension Debt	\$	-	\$	480,474.34	\$	480,474.34	\$	-
State Homeland Security	\$	-	\$	12,499.99	\$	4,229.99	\$	8,270.00
Mortgage Fee Fund	\$	610.00	\$	2,485.00	\$	2,840.00	\$	255.00
Recorder Redacting Fee Fund	\$	37,870.00	\$	5,325.00	\$	5,350.00	\$	37,845.00
Local Health Coordinator	\$	885.57	\$	-	\$	-	\$	885.57
Drug Court Fund	\$	18,628.82	\$	14,434.00	\$	16,547.53	\$	16,515.29
Commissary Payroll Fund	\$	206.63	\$	25,011.38	\$	24,655.12	\$	562.89
Title IV-D Clerk Incentive Fund	\$	20,423.54	\$	66,631.28	\$	18,440.29	\$	68,614.53
Title IV-D Prosecutor Incentive	\$	92,489.56	\$	68,302.00	\$	14,191.88	\$	146,599.68
Prosecutor-PCA Fee	\$	1,229.12	\$	1,838.51	\$	2,787.55	\$	280.08
Children First Collections	\$	500.00	\$	-	\$	-	\$	500.00
Op Levi State Revenues	\$	625,495.00	\$	1,822,476.00	\$	1,536,731.50	\$	911,239.50
Community Transition	\$	68,200.00	\$	65,054.25	\$	18,575.00	\$	114,679.25
Drug/Alcohol Assessment	\$	279,387.18	\$	67,879.00	\$	44,702.90	\$	302,563.28
CASA	\$	-	\$	11,284.76	\$	11,284.76	\$	-
Commissioners Certificate Sale	\$	138,126.00	\$	10,268.12	\$	84,558.48	\$	63,835.64
Plat Book Collections	\$	15,720.00	\$	6,583.00	\$	1,729.99	\$	20,573.01
HEA 1001 - 2008 State HSC Fund	\$	(617.64)	\$	151.75	\$	-	\$	(465.89)
Law Enforcement cont. Ed Fee	\$	21,039.50	\$	5,986.00	\$	4,775.00	\$	22,250.50
Co Share Sex Off Registry	\$	3,500.01	\$	2,800.80	\$	-	\$	6,300.81
State Share Sex Off e Registry	\$	8.50	\$	311.20	\$	304.20	\$	15.50
False Alarm Fees collection	\$	25.00	\$	-	\$	-	\$	25.00
LOIT - Excess Revenue	\$	2,894,325.96	\$	625,495.00	\$	-	\$	3,519,820.96
E911 - Wireless	\$	51,080.29	\$	127,525.17	\$	122,061.03	\$	56,544.43
POET - TIF	\$	700,762.02	\$	828,177.09	\$	166,928.28	\$	1,362,010.83
LaFontaine - TIF	\$	276.99	\$	246.49	\$	-	\$	523.48
State Share Delinquent Taxes & Penalties	\$	-	\$	942.35	\$	942.35	\$	-
LOIT - PTRC Residential Receipts	\$	55,429.52	\$	1,822,476.00	\$	1,832,409.08	\$	45,496.44
TIF - Ford Meter Box	\$	-	\$	43,611.55	\$	40,185.11	\$	3,426.44
TIF - Miami & Market Streets	\$	-	\$	39,376.15	\$	-	\$	39,376.15
TIF - Cinergy MetroNet	\$	-	\$	110,652.20	\$	-	\$	110,652.20
TIF - Allocation Fund	\$	49,089.37	\$	69,726.97	\$	118,816.34	\$	-
H1N1 Influenza Grant Fund	\$	13,956.16	\$	58,681.72	\$	72,648.40	\$	(10.52)
Co Auditor Homestead Credit Fraud	\$	599.31	\$	-	\$	-	\$	599.31
Clerk's ARRA Fund	\$	9,018.12	\$	1,541.78	\$	779.30	\$	9,780.60
Prosecutor ARRA Fund	\$	698.19	\$	-	\$	698.19	\$	-
Health Bioterrorism Grant Fund	\$	(9,991.68)	\$	9,991.68	\$	-	\$	-
Health Immunization Program	\$	(446.47)	\$	1,844.66	\$	1,385.17	\$	13.02
Laketon Sewer Planning Grant	\$	-	\$	28,800.00	\$	28,800.00	\$	-
Novae Corp CFDA Grant Fund	\$	-	\$	508,025.00	\$	508,025.00	\$	-
2017 Reassessment	\$	-	\$	117,008.48	\$	-	\$	117,008.48
Homestead Credit Rebate	\$	-	\$	3,832.00	\$	3,832.00	\$	-
Payroll Funds	\$	85,428.72	\$	5,177,104.42	\$	5,179,408.58	\$	83,124.56
Solid Waste 3% Admin Fees	\$	-	\$	8,281.91	\$	3,500.00	\$	4,781.91
Solid Waste User Fee Collections	\$	-	\$	267,781.87	\$	267,781.87	\$	-

Title IV-D Incentive Fund	\$	-	\$	31,495.00	\$	9,875.00	\$	21,620.00
TOTAL AUDITOR'S FUNDS	\$	22,803,442.56	\$	58,457,665.99	\$	57,659,106.05	\$	23,602,002.50
Treasurer's Cash Book	\$	330,603.68	\$	357,709.91	\$	330,603.68	\$	357,709.91
Clerk's Trust (Non-Support)	\$	3,926,106.20	\$	2,903,815.76	\$	6,269,375.59	\$	560,546.37
Recorder's Cash Book	\$	150.00	\$	124,063.22	\$	113,239.89	\$	10,973.33
Sheriff's Cash Book	\$	-	\$	630,374.81	\$	630,374.81	\$	-
Sheriff's Petty Cash Fund	\$	-	\$	300.00	\$	-	\$	300.00
Sheriff's Cash Change	\$	25.00	\$	-	\$	-	\$	25.00
Sheriff's Commissary	\$	4,824.26	\$	141,936.94	\$	114,834.43	\$	31,926.77
Sheriff's Inmate Trust Fund	\$	3,859.75	\$	134,599.17	\$	137,300.17	\$	1,158.75
Sheriff's Pension Trust Fund	\$	1,618,335.46	\$	338,600.79	\$	105,071.98	\$	1,851,864.27
Probation Cash Book	\$	4,993.00	\$	86,469.75	\$	85,416.75	\$	6,046.00
Community Corrections Cashbook	\$	11,852.88	\$	125,077.92	\$	128,202.44	\$	8,728.36
Highway Cash Change Fund	\$	100.00	\$	-	\$	27.08	\$	72.92
Health Department Cash Change Fund	\$	50.00	\$	-	\$	-	\$	50.00
TOTAL WABASH COUNTY FUNDS	\$	28,704,342.79	\$	63,300,614.26	\$	65,573,552.87	\$	26,431,404.18

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 25, 2012

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