

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

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
OF  
WABASH COUNTY, INDIANA  
January 1, 2013 to December 31, 2013



**FILED**  
06/16/2014



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Linda L. Conrad	01-01-13 to 12-31-16
Treasurer	Sharon K. Shaw	01-01-13 to 12-31-16
Clerk	Elaine J. Martin	01-01-11 to 12-31-14
Sheriff	Robert E. Land	01-01-11 to 12-31-14
Recorder	Lori J. Draper	01-01-11 to 12-31-14
President of the Board of County Commissioners	Barry J. Eppley Scott E. Givens	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	James R. Kaltenmark	01-01-13 to 12-31-14



**STATE OF INDIANA**  
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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, 2013, and the related notes to the financial statement.

***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 a 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 of 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 of 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, 2013.

***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, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated April 24, 2014, 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 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 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.

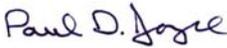
***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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.

  
Paul D. Joyce, CPA  
State Examiner

April 24, 2014



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

We have audited, 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, the financial statement of Wabash County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated April 24, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2013-1 to be material a weakness.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*  
(Continued)

***Compliance and Other Matters***

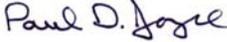
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-1.

***Wabash County's Response to Findings***

The County's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

April 24, 2014

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## 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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
Sheriff Inmate Trust	\$ 1,714	\$ 177,537	\$ 178,789	\$ 462
Clerk Cashbook	378,554	3,459,074	2,580,242	1,257,386
Sheriff Cashbook	325	688,477	688,502	300
General	2,665,769	6,390,793	7,782,954	1,273,608
Accident Report Fees	3,953	3,466	3,718	3,701
CAGIT County Certified Shares	-	1,691,433	1,397,622	293,811
CEDIT County Share	1,265,959	640,022	237,841	1,668,140
City/Town Court Costs	15,674	9,610	13,652	11,632
Clerk Records Perpetuation	31,434	23,635	28,105	26,964
Community Corrections Grant	33,560	301,293	380,928	(46,075)
Community Transition Program	86,103	69,090	18,200	136,993
County Sales Disclosure Fees	4,721	3,800	3,750	4,771
Covered Bridges	15,762	3,700	3,675	15,787
Cumulative Bridge	3,481,873	377,887	606,062	3,253,698
Cumulative Capital Development	839,589	265,839	239,805	865,623
Drug Free Community	29,556	22,249	13,936	37,869
Emergency Planning and Right to Know	11,639	4,288	5,346	10,581
Enhanced Access	150	1,404	-	1,554
County Extradition	1,612	-	-	1,612
Firearm Permit Fees	2,310	17,605	15,265	4,650
General Drain Improvement	186,240	109,706	93,733	202,213
Health	119,602	263,847	293,275	90,174
Security Protection	29,697	2,904	10,024	22,577
Levy Excess	100,245	-	100,245	-
Local Health Maintenance	193,191	86,380	73,424	206,147
Local Road and Street	1,573,332	287,820	683,054	1,178,098
County Misdemeanant	50,757	40,319	60,701	30,375
Highway	880,306	2,168,262	1,970,259	1,078,309
Auditor Plat Book	15,222	8,355	13,431	10,146
Rainy Day	1,472,056	4,223	77,748	1,398,531
Reassessment 2012	3,388	7	2,998	397
Reassessment 2017	235,183	116,814	-	351,997
Recorder Record Perpetuation	91,627	49,396	73,152	67,871
Riverboat Distribution County Revenue	84,955	84,955	15,775	154,135
County Sheriff Pension	1,721	23,950	23,994	1,677
Solid Waste Administrative Fees	10,650	8,531	2,177	17,004
Supplemental Public Defender Services	112,517	33,880	24,631	121,766
Surplus Tax	4,516	16,028	13,833	6,711
Surveyor Corner Perpetuation	58,531	6,700	8,096	57,135
Tax Sale Redemption	1,250	17,329	7,558	11,021
Tax Sale Surplus	72,367	75,759	12,120	136,006
Local Health Department Trust	56,199	11,241	18,543	48,897
Unsafe Premises	18,596	12,517	171	30,942
CASA	-	44,890	21,980	22,910
Auditor Ineligible Deductions	599	-	-	599
County Elected Officials Training	2,925	3,054	2,208	3,771
Statewide 9-1-1	172,310	505,805	529,261	148,854
Adult Probation Administrative	5,267	23,410	-	28,677
Juvenile Probation Administrative	410	4,046	-	4,456
Adult Probation User Fees	576,197	62,858	68,662	570,393
Juvenile Probation User Fees	109,527	28,575	35,768	102,334
County User Fees	485,267	132,775	172,855	445,187
Drain Maintenance	544,338	153,690	87,283	610,745
County Historical Museum	3,470	-	-	3,470
Children First Collections	500	-	-	500
County Law Enforcement Continuing Education	38,926	15,836	7,390	47,372
TIF District - POET Chester	329,260	1,681,411	2,008,358	2,313
Self-Funded Insurance	1,292,006	1,175,889	902,500	1,565,395
Payroll Clearing	-	3,470,739	3,470,739	-
Payroll Donations - United Way	525	727	525	727
Payroll AFLAC Life	11,448	76,133	75,166	12,415
Payroll Voluntary PERF	-	28,386	28,386	-
Payroll Child Support Payment	-	8,115	8,115	-
Payroll Indiana Deferred Comp Plan	-	66,538	66,538	-
Payroll Federal Withholding	-	435,413	435,413	-
Payroll Medicare (FICA)	-	360,173	360,173	-
Payroll CAGIT	-	122,849	122,849	-
Payroll State Gross Income Tax	-	159,095	159,095	-
Payroll Wage Garnishment	-	13,112	13,112	-
Settlement	-	21,310,242	21,310,242	-
LOIT Operating Levy	-	3,452,840	2,976,997	475,843

The notes to the financial statement are an integral part of this statement.

WABASH COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
LOIT Stabilization	3,092,289	-	879,459	2,212,830
CVET - Commercial Vehicle Excise	-	206,040	206,040	-
Weed Lien Collections	-	2,834	2,834	-
Sewage Lien Collections	-	24,838	24,838	-
Financial Institution Tax	-	118,469	118,469	-
CEDIT Homestead Credit	437,672	1,313,949	1,719,565	32,056
HEA1001-2008 State HSC	(466)	-	-	(466)
LOIT Homestead Credit	10,678	-	-	10,678
LOIT PTRC	1,065,056	3,146,307	4,129,715	81,648
LOIT Qualifying Residential PTRC	709,960	2,097,538	2,753,707	53,791
Fines and Forfeitures	415	3,056	2,812	659
Infraction Judgment Fees	3,034	48,452	48,336	3,150
Special Death Benefit Fees	85	2,285	2,200	170
State Sales Disclosure Fees	355	3,800	3,665	490
Coroner Continuing Education Fees	255	3,572	3,515	312
Adult Offender Interstate Compact	62	63	125	-
Mortgage Recording Fees	340	3,475	3,568	247
State Sex Offender Administration	12	309	304	17
Child Restraint Violations	28	-	28	-
Pro Bono Legal Services	262	-	-	262
Inheritance Tax	198,435	634,038	827,404	5,069
Education Plate Fees	-	431	412	19
Riverboat Revenue Sharing	-	194,826	194,826	-
Innkeeper's Tax - County Tourism	-	124,005	123,936	69
CAGIT	-	5,243,845	5,243,845	-
CEDIT - State Distribution	-	1,642,436	1,642,436	-
93.563 Prosecutor PCA	658	3,196	3,136	718
93.563 ARRA Clerk	7,386	-	1,364	6,022
93.563 County IV-D Incentive	38,673	16,762	5,201	50,234
93.563 Prosecutor IV-D Incentive	147,878	25,071	11,472	161,477
93.563 Clerk IV-D Incentive-Prior	27,095	-	721	26,374
93.563 Clerk IV-D Incentive	35,638	22,523	21,875	36,286
Treasurer Cashbook	220,841	534,051	220,841	534,051
Sheriff Commissary	35,939	132,775	142,776	25,938
Probation Cashbook	6,688	-	6,688	-
Grossnickle Drain Local Match	292,932	12,619	259,964	45,587
Grossnickle Project Retainage	31,466	36,375	67,841	-
LEPC Special Projects	357	1,500	715	1,142
Soil and Water Payroll Reimbursement	45	1,021	1,050	16
Commissary Payroll	1	33,636	31,543	2,094
EMA Volunteer Support	3,317	2,187	2,539	2,965
Commissioners Tax Certificate Sale	64,982	-	9,772	55,210
Community Corrections Project Income	89,746	180,032	136,907	132,871
Payroll Health Insurance 125	75,264	379,410	390,069	64,605
SWETA - State Welfare Excise Tax	-	1,048,765	1,048,765	-
Solid Waste Fee Collections	-	275,844	275,844	-
Common School	445	3,280	-	3,725
11.554 GIS Data Exchange Program	2,000	2,000	1,000	3,000
11.215 Grossnickle Drain Grant	-	240,914	240,914	-
16.607 Bulletproof Vest Grant	-	2,094	2,094	-
16.710 Child Restraint Grant	1,744	-	-	1,744
16.738 Justice Assistance Grant	-	63,180	63,180	-
20.509 Wabash County Transit Grant	-	355,861	355,861	-
20.609 OPO Equipment Grant	-	1,000	1,000	-
20.609 Operation Pullover Grant	1,427	6,233	7,468	192
20.609 Operation Pullover 2014 Grant	-	1,696	1,114	582
93.268 Immunization Program Grant	14	-	-	14
93.507 SPHI Health Grant	3,621	25,000	8,427	20,194
20.602 RDP 2013 Grant	-	3,940	3,940	-
20.602 Dangerous Driving Enforcement	-	3,585	3,665	(80)
97.042 EMA HLS Equipment Grant	121	-	-	121
97.042 EMA Performance Equipment Grant	-	2,955	2,955	-
97.073 EMA 2010 HLS Grant	14	-	-	14
97.042 EMA Critical Infrastructure	-	10,294	10,294	-
Jail Inmate GED Program Grant	2,285	-	2,053	232
Community Corrections Local Grant	1,275	62	1,322	15
WC Jail Inmate GED Program Grant	-	1,401	1,629	(228)
<b>Totals</b>	<u>\$ 24,425,704</u>	<u>\$ 69,160,556</u>	<u>\$ 71,918,987</u>	<u>\$ 21,667,273</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 which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which include amounts received from various sources which can include, but are 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 include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are 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, transfer money 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 money 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 money 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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. 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, 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 (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and 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:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

WABASH COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds being set up as reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2013. Also the financial statement contains the HEA 1001-2008 State HSC fund which has a \$466 deficit cash balance. This fund will be replenished by withholding money from taxing units upon the final settlement of 2013 taxes payable in 2014.

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway 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 Annual Report of the County which is 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 supplementary 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, 2013

	Sheriff Inmate Trust	Clerk Cashbook	Sheriff Cashbook	General	Accident Report Fees	CAGIT County Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 1,714	\$ 378,554	\$ 325	\$ 2,665,769	\$ 3,953	\$ -	\$ 1,265,959
Receipts:							
Taxes	-	-	-	3,804,870	-	1,691,433	-
Licenses and permits	-	-	-	294	-	-	-
Intergovernmental	-	-	-	974,828	-	-	634,622
Charges for services	-	-	-	691,825	3,466	-	-
Fines and forfeits	-	-	-	127,240	-	-	-
Other receipts	177,537	3,459,074	688,477	791,736	-	-	5,400
Total receipts	<u>177,537</u>	<u>3,459,074</u>	<u>688,477</u>	<u>6,390,793</u>	<u>3,466</u>	<u>1,691,433</u>	<u>640,022</u>
Disbursements:							
Personal services	-	-	-	4,723,343	-	763,176	-
Supplies	-	-	-	415,892	-	-	-
Other services and charges	-	-	-	2,489,333	-	634,446	177,512
Capital outlay	-	-	-	56,965	-	-	60,329
Other disbursements	178,789	2,580,242	688,502	97,421	3,718	-	-
Total disbursements	<u>178,789</u>	<u>2,580,242</u>	<u>688,502</u>	<u>7,782,954</u>	<u>3,718</u>	<u>1,397,622</u>	<u>237,841</u>
Excess (deficiency) of receipts over disbursements	<u>(1,252)</u>	<u>878,832</u>	<u>(25)</u>	<u>(1,392,161)</u>	<u>(252)</u>	<u>293,811</u>	<u>402,181</u>
Cash and investments - ending	<u>\$ 462</u>	<u>\$ 1,257,386</u>	<u>\$ 300</u>	<u>\$ 1,273,608</u>	<u>\$ 3,701</u>	<u>\$ 293,811</u>	<u>\$ 1,668,140</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant	Community Transition Program	County Sales Disclosure Fees	Covered Bridges
Cash and investments - beginning	\$ 15,674	\$ 31,434	\$ 33,560	\$ 86,103	\$ 4,721	\$ 15,762
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,010	182,584	69,090	-	3,700
Charges for services	4	15,439	-	-	3,800	-
Fines and forfeits	-	7,186	-	-	-	-
Other receipts	9,606	-	118,709	-	-	-
Total receipts	<u>9,610</u>	<u>23,635</u>	<u>301,293</u>	<u>69,090</u>	<u>3,800</u>	<u>3,700</u>
Disbursements:						
Personal services	-	18,060	253,308	-	-	-
Supplies	-	389	26,201	-	-	-
Other services and charges	-	3,628	101,419	-	-	3,675
Capital outlay	-	6,028	-	-	-	-
Other disbursements	13,652	-	-	18,200	3,750	-
Total disbursements	<u>13,652</u>	<u>28,105</u>	<u>380,928</u>	<u>18,200</u>	<u>3,750</u>	<u>3,675</u>
Excess (deficiency) of receipts over disbursements	<u>(4,042)</u>	<u>(4,470)</u>	<u>(79,635)</u>	<u>50,890</u>	<u>50</u>	<u>25</u>
Cash and investments - ending	<u>\$ 11,632</u>	<u>\$ 26,964</u>	<u>\$ (46,075)</u>	<u>\$ 136,993</u>	<u>\$ 4,771</u>	<u>\$ 15,787</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning and Right to Know	Enhanced Access	County Extradition
Cash and investments - beginning	\$ 3,481,873	\$ 839,589	\$ 29,556	\$ 11,639	\$ 150	\$ 1,612
Receipts:						
Taxes	270,741	241,603	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	23,571	21,034	-	4,223	-	-
Charges for services	74,930	-	22,213	-	1,283	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,645	3,202	36	65	121	-
Total receipts	<u>377,887</u>	<u>265,839</u>	<u>22,249</u>	<u>4,288</u>	<u>1,404</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	478	-	-
Other services and charges	39,855	22,905	12,055	4,868	-	-
Capital outlay	566,207	216,900	1,881	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>606,062</u>	<u>239,805</u>	<u>13,936</u>	<u>5,346</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(228,175)</u>	<u>26,034</u>	<u>8,313</u>	<u>(1,058)</u>	<u>1,404</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,253,698</u>	<u>\$ 865,623</u>	<u>\$ 37,869</u>	<u>\$ 10,581</u>	<u>\$ 1,554</u>	<u>\$ 1,612</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Firearm Permit Fees	General Drain Improvement	Health	Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 2,310	\$ 186,240	\$ 119,602	\$ 29,697	\$ 100,245	\$ 193,191
Receipts:						
Taxes	-	109,215	202,753	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	17,651	-	-	33,139
Charges for services	17,605	-	43,443	2,904	-	53,241
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	491	-	-	-	-
Total receipts	<u>17,605</u>	<u>109,706</u>	<u>263,847</u>	<u>2,904</u>	<u>-</u>	<u>86,380</u>
Disbursements:						
Personal services	-	-	270,592	-	-	21,838
Supplies	-	-	5,218	-	-	906
Other services and charges	-	-	17,465	5,024	-	50,612
Capital outlay	-	-	-	5,000	-	-
Other disbursements	15,265	93,733	-	-	100,245	68
Total disbursements	<u>15,265</u>	<u>93,733</u>	<u>293,275</u>	<u>10,024</u>	<u>100,245</u>	<u>73,424</u>
Excess (deficiency) of receipts over disbursements	<u>2,340</u>	<u>15,973</u>	<u>(29,428)</u>	<u>(7,120)</u>	<u>(100,245)</u>	<u>12,956</u>
Cash and investments - ending	<u>\$ 4,650</u>	<u>\$ 202,213</u>	<u>\$ 90,174</u>	<u>\$ 22,577</u>	<u>\$ -</u>	<u>\$ 206,147</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Local Road and Street	County Misdemeanant	Highway	Auditor Plat Book	Rainy Day	Reassessment 2012
Cash and investments - beginning	\$ 1,573,332	\$ 50,757	\$ 880,306	\$ 15,222	\$ 1,472,056	\$ 3,388
Receipts:						
Taxes	-	-	1,842	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	283,976	25,122	2,157,199	-	-	-
Charges for services	-	-	4,517	8,355	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,844	15,197	4,704	-	4,223	7
Total receipts	<u>287,820</u>	<u>40,319</u>	<u>2,168,262</u>	<u>8,355</u>	<u>4,223</u>	<u>7</u>
Disbursements:						
Personal services	-	15,197	1,157,736	13,431	2,950	1,000
Supplies	683,054	-	526,783	-	-	-
Other services and charges	-	-	246,066	-	73,636	998
Capital outlay	-	-	37,562	-	-	-
Other disbursements	-	45,504	2,112	-	1,162	1,000
Total disbursements	<u>683,054</u>	<u>60,701</u>	<u>1,970,259</u>	<u>13,431</u>	<u>77,748</u>	<u>2,998</u>
Excess (deficiency) of receipts over disbursements	<u>(395,234)</u>	<u>(20,382)</u>	<u>198,003</u>	<u>(5,076)</u>	<u>(73,525)</u>	<u>(2,991)</u>
Cash and investments - ending	<u>\$ 1,178,098</u>	<u>\$ 30,375</u>	<u>\$ 1,078,309</u>	<u>\$ 10,146</u>	<u>\$ 1,398,531</u>	<u>\$ 397</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Reassessment 2017	Recorder Record Perpetuation	Riverboat Distribution County Revenue	County Sheriff Pension	Solid Waste Administrative Fees	Supplemental Public Defender Services
Cash and investments - beginning	\$ 235,183	\$ 91,627	\$ 84,955	\$ 1,721	\$ 10,650	\$ 112,517
Receipts:						
Taxes	106,840	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,301	-	84,955	-	-	-
Charges for services	-	49,396	-	771	8,531	33,689
Fines and forfeits	-	-	-	23,179	-	-
Other receipts	673	-	-	-	-	191
Total receipts	<u>116,814</u>	<u>49,396</u>	<u>84,955</u>	<u>23,950</u>	<u>8,531</u>	<u>33,880</u>
Disbursements:						
Personal services	-	51,948	-	23,994	-	-
Supplies	-	2,021	-	-	-	-
Other services and charges	-	17,255	15,775	-	-	191
Capital outlay	-	1,928	-	-	2,177	-
Other disbursements	-	-	-	-	-	24,440
Total disbursements	<u>-</u>	<u>73,152</u>	<u>15,775</u>	<u>23,994</u>	<u>2,177</u>	<u>24,631</u>
Excess (deficiency) of receipts over disbursements	<u>116,814</u>	<u>(23,756)</u>	<u>69,180</u>	<u>(44)</u>	<u>6,354</u>	<u>9,249</u>
Cash and investments - ending	<u>\$ 351,997</u>	<u>\$ 67,871</u>	<u>\$ 154,135</u>	<u>\$ 1,677</u>	<u>\$ 17,004</u>	<u>\$ 121,766</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust	Unsafe Premises
Cash and investments - beginning	\$ 4,516	\$ 58,531	\$ 1,250	\$ 72,367	\$ 56,199	\$ 18,596
Receipts:						
Taxes	-	-	-	75,759	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	10,275	-
Charges for services	-	6,700	-	-	-	12,517
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,028	-	17,329	-	966	-
Total receipts	<u>16,028</u>	<u>6,700</u>	<u>17,329</u>	<u>75,759</u>	<u>11,241</u>	<u>12,517</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	636	-	-	-	-
Other services and charges	-	7,460	-	-	18,543	-
Capital outlay	-	-	-	-	-	-
Other disbursements	13,833	-	7,558	12,120	-	171
Total disbursements	<u>13,833</u>	<u>8,096</u>	<u>7,558</u>	<u>12,120</u>	<u>18,543</u>	<u>171</u>
Excess (deficiency) of receipts over disbursements	<u>2,195</u>	<u>(1,396)</u>	<u>9,771</u>	<u>63,639</u>	<u>(7,302)</u>	<u>12,346</u>
Cash and investments - ending	<u>\$ 6,711</u>	<u>\$ 57,135</u>	<u>\$ 11,021</u>	<u>\$ 136,006</u>	<u>\$ 48,897</u>	<u>\$ 30,942</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CASA	Auditor Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ -	\$ 599	\$ 2,925	\$ 172,310	\$ 5,267	\$ 410
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	43,102	-	-	-	-	-
Charges for services	-	-	2,904	505,430	23,410	4,046
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,788	-	150	375	-	-
Total receipts	<u>44,890</u>	<u>-</u>	<u>3,054</u>	<u>505,805</u>	<u>23,410</u>	<u>4,046</u>
Disbursements:						
Personal services	12,271	-	-	-	-	-
Supplies	212	-	-	-	-	-
Other services and charges	649	-	-	415,799	-	-
Capital outlay	-	-	-	113,462	-	-
Other disbursements	8,848	-	2,208	-	-	-
Total disbursements	<u>21,980</u>	<u>-</u>	<u>2,208</u>	<u>529,261</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,910</u>	<u>-</u>	<u>846</u>	<u>(23,456)</u>	<u>23,410</u>	<u>4,046</u>
Cash and investments - ending	<u>\$ 22,910</u>	<u>\$ 599</u>	<u>\$ 3,771</u>	<u>\$ 148,854</u>	<u>\$ 28,677</u>	<u>\$ 4,456</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Adult Probation User Fees	Juvenile Probation User Fees	County User Fees	Drain Maintenance	County Historical Museum	Children First Collections
Cash and investments - beginning	\$ 576,197	\$ 109,527	\$ 485,267	\$ 544,338	\$ 3,470	\$ 500
Receipts:						
Taxes	-	-	-	153,690	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	57,345	17,827	21,317	-	-	-
Fines and forfeits	1,892	-	108,374	-	-	-
Other receipts	3,621	10,748	3,084	-	-	-
Total receipts	<u>62,858</u>	<u>28,575</u>	<u>132,775</u>	<u>153,690</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	333	35,216	83,216	-	-	-
Supplies	6,331	552	1,720	-	-	-
Other services and charges	34,067	-	53,644	-	-	-
Capital outlay	27,831	-	24,051	-	-	-
Other disbursements	100	-	10,224	87,283	-	-
Total disbursements	<u>68,662</u>	<u>35,768</u>	<u>172,855</u>	<u>87,283</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,804)</u>	<u>(7,193)</u>	<u>(40,080)</u>	<u>66,407</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 570,393</u>	<u>\$ 102,334</u>	<u>\$ 445,187</u>	<u>\$ 610,745</u>	<u>\$ 3,470</u>	<u>\$ 500</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Law Enforcement Continuing Education	TIF District - POET Chester	Self-Funded Insurance	Payroll Clearing	Payroll Donations United Way	Payroll AFLAC Life
Cash and investments - beginning	\$ 38,926	\$ 329,260	\$ 1,292,006	\$ -	\$ 525	\$ 11,448
Receipts:						
Taxes	-	1,532,586	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	4,179	-	-	-	-	-
Fines and forfeits	11,657	-	-	-	-	-
Other receipts	-	148,825	1,175,889	3,470,739	727	76,133
Total receipts	<u>15,836</u>	<u>1,681,411</u>	<u>1,175,889</u>	<u>3,470,739</u>	<u>727</u>	<u>76,133</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	4,888	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,502	2,008,358	902,500	3,470,739	525	75,166
Total disbursements	<u>7,390</u>	<u>2,008,358</u>	<u>902,500</u>	<u>3,470,739</u>	<u>525</u>	<u>75,166</u>
Excess (deficiency) of receipts over disbursements	<u>8,446</u>	<u>(326,947)</u>	<u>273,389</u>	<u>-</u>	<u>202</u>	<u>967</u>
Cash and investments - ending	<u>\$ 47,372</u>	<u>\$ 2,313</u>	<u>\$ 1,565,395</u>	<u>\$ -</u>	<u>\$ 727</u>	<u>\$ 12,415</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Payroll Voluntary PERF	Payroll Child Support Payment	Payroll Indiana Deferred Comp Plan	Payroll Federal Withholding	Payroll Medicare (FICA)	Payroll CAGIT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	28,386	8,115	66,538	435,413	360,173	122,849
Total receipts	<u>28,386</u>	<u>8,115</u>	<u>66,538</u>	<u>435,413</u>	<u>360,173</u>	<u>122,849</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	28,386	8,115	66,538	435,413	360,173	122,849
Total disbursements	<u>28,386</u>	<u>8,115</u>	<u>66,538</u>	<u>435,413</u>	<u>360,173</u>	<u>122,849</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<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, 2013  
 (Continued)

	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement	LOIT Operating Levy	LOIT Stabilization	CVET - Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,092,289	\$ -
Receipts:						
Taxes	-	-	19,857,336	2,573,381	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	1,452,906	-	-	206,040
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	159,095	13,112	-	879,459	-	-
Total receipts	159,095	13,112	21,310,242	3,452,840	-	206,040
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	159,095	13,112	21,310,242	2,976,997	879,459	206,040
Total disbursements	159,095	13,112	21,310,242	2,976,997	879,459	206,040
Excess (deficiency) of receipts over disbursements	-	-	-	475,843	(879,459)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 475,843	\$ 2,212,830	\$ -

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax	CEDIT Homestead Credit	HEA1001-2008 State HSC	LOIT Homestead Credit
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 437,672	\$ (466)	\$ 10,678
Receipts:						
Taxes	2,834	23,446	-	1,313,949	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	118,469	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,392	-	-	-	-
Total receipts	<u>2,834</u>	<u>24,838</u>	<u>118,469</u>	<u>1,313,949</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,834	24,838	118,469	1,719,565	-	-
Total disbursements	<u>2,834</u>	<u>24,838</u>	<u>118,469</u>	<u>1,719,565</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(405,616)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,056</u>	<u>\$ (466)</u>	<u>\$ 10,678</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	LOIT PTRC	LOIT Qualifying Residential PTRC	Fines and Forfeitures	Infraction Judgment Fees	Special Death Benefit Fees	State Sales Disclosure Fees
Cash and investments - beginning	\$ 1,065,056	\$ 709,960	\$ 415	\$ 3,034	\$ 85	\$ 355
Receipts:						
Taxes	3,146,307	2,097,538	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	2,285	3,800
Fines and forfeits	-	-	3,056	48,452	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,146,307</u>	<u>2,097,538</u>	<u>3,056</u>	<u>48,452</u>	<u>2,285</u>	<u>3,800</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,129,715	2,753,707	2,812	48,336	2,200	3,665
Total disbursements	<u>4,129,715</u>	<u>2,753,707</u>	<u>2,812</u>	<u>48,336</u>	<u>2,200</u>	<u>3,665</u>
Excess (deficiency) of receipts over disbursements	<u>(983,408)</u>	<u>(656,169)</u>	<u>244</u>	<u>116</u>	<u>85</u>	<u>135</u>
Cash and investments - ending	<u>\$ 81,648</u>	<u>\$ 53,791</u>	<u>\$ 659</u>	<u>\$ 3,150</u>	<u>\$ 170</u>	<u>\$ 490</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Coroner Continuing Education Fees	Adult Offender Interstate Compact	Mortgage Recording Fees	State Sex Offender Administration	Child Restraint Violations	Pro Bono Legal Services
Cash and investments - beginning	\$ 255	\$ 62	\$ 340	\$ 12	\$ 28	\$ 262
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,572	63	3,475	309	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,572</u>	<u>63</u>	<u>3,475</u>	<u>309</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,515	125	3,568	304	28	-
Total disbursements	<u>3,515</u>	<u>125</u>	<u>3,568</u>	<u>304</u>	<u>28</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>57</u>	<u>(62)</u>	<u>(93)</u>	<u>5</u>	<u>(28)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 312</u>	<u>\$ -</u>	<u>\$ 247</u>	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 262</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Inheritance Tax	Education Plate Fees	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism	CAGIT	CEDIT- State Distribution
Cash and investments - beginning	\$ 198,435	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	124,005	3,932,884	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	634,038	-	194,826	-	1,310,961	1,642,436
Charges for services	-	431	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>634,038</u>	<u>431</u>	<u>194,826</u>	<u>124,005</u>	<u>5,243,845</u>	<u>1,642,436</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	827,404	412	194,826	123,936	5,243,845	1,642,436
Total disbursements	<u>827,404</u>	<u>412</u>	<u>194,826</u>	<u>123,936</u>	<u>5,243,845</u>	<u>1,642,436</u>
Excess (deficiency) of receipts over disbursements	<u>(193,366)</u>	<u>19</u>	<u>-</u>	<u>69</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,069</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 69</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, 2013  
 (Continued)

	93.563 Prosecutor PCA	93.563 ARRA Clerk	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive-Prior	93.563 Clerk IV-D Incentive
Cash and investments - beginning	\$ 658	\$ 7,386	\$ 38,673	\$ 147,878	\$ 27,095	\$ 35,638
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	415	-	16,664	25,071	-	22,523
Charges for services	487	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,294	-	98	-	-	-
Total receipts	<u>3,196</u>	<u>-</u>	<u>16,762</u>	<u>25,071</u>	<u>-</u>	<u>22,523</u>
Disbursements:						
Personal services	-	-	-	-	-	21,875
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	1,301	-	-	-
Other disbursements	3,136	1,364	3,900	11,472	721	-
Total disbursements	<u>3,136</u>	<u>1,364</u>	<u>5,201</u>	<u>11,472</u>	<u>721</u>	<u>21,875</u>
Excess (deficiency) of receipts over disbursements	<u>60</u>	<u>(1,364)</u>	<u>11,561</u>	<u>13,599</u>	<u>(721)</u>	<u>648</u>
Cash and investments - ending	<u>\$ 718</u>	<u>\$ 6,022</u>	<u>\$ 50,234</u>	<u>\$ 161,477</u>	<u>\$ 26,374</u>	<u>\$ 36,286</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Treasurer Cashbook	Sheriff Commissary	Probation Cashbook	Grossnickle Drain Local Match	Grossnickle Project Retainage	LEPC Special Projects
Cash and investments - beginning	\$ 220,841	\$ 35,939	\$ 6,688	\$ 292,932	\$ 31,466	\$ 357
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	534,051	132,775	-	12,619	36,375	1,500
Total receipts	<u>534,051</u>	<u>132,775</u>	<u>-</u>	<u>12,619</u>	<u>36,375</u>	<u>1,500</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	9,308	-	-
Capital outlay	-	-	-	244,028	-	-
Other disbursements	220,841	142,776	6,688	6,628	67,841	715
Total disbursements	<u>220,841</u>	<u>142,776</u>	<u>6,688</u>	<u>259,964</u>	<u>67,841</u>	<u>715</u>
Excess (deficiency) of receipts over disbursements	<u>313,210</u>	<u>(10,001)</u>	<u>(6,688)</u>	<u>(247,345)</u>	<u>(31,466)</u>	<u>785</u>
Cash and investments - ending	<u>\$ 534,051</u>	<u>\$ 25,938</u>	<u>\$ -</u>	<u>\$ 45,587</u>	<u>\$ -</u>	<u>\$ 1,142</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Soil and Water Payroll Reimbursement	Commissary Payroll	EMA Volunteer Support	Commissioners Tax Certificate Sale	Community Corrections Project Income	Payroll Health Insurance 125
Cash and investments - beginning	\$ 45	\$ 1	\$ 3,317	\$ 64,982	\$ 89,746	\$ 75,264
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	161,832	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,021	33,636	2,187	-	18,200	379,410
Total receipts	<u>1,021</u>	<u>33,636</u>	<u>2,187</u>	<u>-</u>	<u>180,032</u>	<u>379,410</u>
Disbursements:						
Personal services	1,050	31,543	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,539	9,772	136,907	390,069
Total disbursements	<u>1,050</u>	<u>31,543</u>	<u>2,539</u>	<u>9,772</u>	<u>136,907</u>	<u>390,069</u>
Excess (deficiency) of receipts over disbursements	<u>(29)</u>	<u>2,093</u>	<u>(352)</u>	<u>(9,772)</u>	<u>43,125</u>	<u>(10,659)</u>
Cash and investments - ending	<u>\$ 16</u>	<u>\$ 2,094</u>	<u>\$ 2,965</u>	<u>\$ 55,210</u>	<u>\$ 132,871</u>	<u>\$ 64,605</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	SWETA - State Welfare Excise Tax	Solid Waste Fee Collections	Common School	11.554 GIS Data Exchange Program	11.215 Grossnickle Drain Grant	16.607 Bulletproof Vest Grant
Cash and investments - beginning	\$ -	\$ -	\$ 445	\$ 2,000	\$ -	\$ -
Receipts:						
Taxes	-	275,844	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,048,765	-	-	2,000	240,914	2,094
Charges for services	-	-	3,280	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,048,765</u>	<u>275,844</u>	<u>3,280</u>	<u>2,000</u>	<u>240,914</u>	<u>2,094</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	228,295	-
Other disbursements	1,048,765	275,844	-	1,000	12,619	2,094
Total disbursements	<u>1,048,765</u>	<u>275,844</u>	<u>-</u>	<u>1,000</u>	<u>240,914</u>	<u>2,094</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>3,280</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,725</u>	<u>\$ 3,000</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, 2013  
 (Continued)

	16.710 Child Restraint Grant	16.738 Justice Assistance Grant	20.509 Wabash County Transit Grant	20.609 OPO Equipment Grant	20.609 Operation Pullover Grant	20.609 Operation Pullover 2014 Grant
Cash and investments - beginning	\$ 1,744	\$ -	\$ -	\$ -	\$ 1,427	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	63,180	355,861	1,000	2,293	1,696
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,940	-
Total receipts	<u>-</u>	<u>63,180</u>	<u>355,861</u>	<u>1,000</u>	<u>6,233</u>	<u>1,696</u>
Disbursements:						
Personal services	-	-	-	-	7,468	1,114
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	63,180	355,861	1,000	-	-
Total disbursements	<u>-</u>	<u>63,180</u>	<u>355,861</u>	<u>1,000</u>	<u>7,468</u>	<u>1,114</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,235)</u>	<u>582</u>
Cash and investments - ending	<u>\$ 1,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192</u>	<u>\$ 582</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	93.268 Immunization Program Grant	93.507 SPHI Health Grant	20.602 RDP 2013 Grant	20.602 Dangerous Driving Enforcement	97.042 EMA HLS Equipment Grant	97.042 EMA Performance Equipment Grant
Cash and investments - beginning	\$ 14	\$ 3,621	\$ -	\$ -	\$ 121	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	25,000	3,940	3,585	-	2,955
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>25,000</u>	<u>3,940</u>	<u>3,585</u>	<u>-</u>	<u>2,955</u>
Disbursements:						
Personal services	-	-	-	3,665	-	-
Supplies	-	350	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	8,077	-	-	-	-
Other disbursements	-	-	3,940	-	-	2,955
Total disbursements	<u>-</u>	<u>8,427</u>	<u>3,940</u>	<u>3,665</u>	<u>-</u>	<u>2,955</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>16,573</u>	<u>-</u>	<u>(80)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14</u>	<u>\$ 20,194</u>	<u>\$ -</u>	<u>\$ (80)</u>	<u>\$ 121</u>	<u>\$ -</u>

WABASH COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	97.073 EMA 2010 HLS Grant	97.042 EMA Critical Infrastructure	Jail Inmate GED Program Grant	Community Corrections Local Grant	WC Jail Inmate GED Program Grant	Totals
Cash and investments - beginning	\$ 14	\$ -	\$ 2,285	\$ 1,275	\$ -	\$ 24,425,704
Receipts:						
Taxes	-	-	-	-	-	41,538,856
Licenses and permits	-	-	-	-	-	294
Intergovernmental	-	10,294	-	-	-	11,967,308
Charges for services	-	-	-	-	-	1,870,621
Fines and forfeits	-	-	-	-	-	331,036
Other receipts	-	-	-	62	1,401	13,452,441
Total receipts	<u>-</u>	<u>10,294</u>	<u>-</u>	<u>62</u>	<u>1,401</u>	<u>69,160,556</u>
Disbursements:						
Personal services	-	-	-	-	-	7,514,324
Supplies	-	-	-	-	-	1,670,743
Other services and charges	-	-	-	-	-	4,461,076
Capital outlay	-	-	-	-	-	1,602,022
Other disbursements	-	10,294	2,053	1,322	1,629	56,670,822
Total disbursements	<u>-</u>	<u>10,294</u>	<u>2,053</u>	<u>1,322</u>	<u>1,629</u>	<u>71,918,987</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(2,053)</u>	<u>(1,260)</u>	<u>(228)</u>	<u>(2,758,431)</u>
Cash and investments - ending	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 232</u>	<u>\$ 15</u>	<u>\$ (228)</u>	<u>\$ 21,667,273</u>

WABASH COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 395,049</u>	<u>\$ 200,868</u>

WABASH COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff Department Vehicles 2012	\$ 24,680	06-06-12	12-06-14
Crossroads Bank	Sheriff Department Vehicles 2013	24,080	02-25-13	12-06-15
Crossroads Bank	Emergency Management Vehicle	8,237	03-01-12	12-01-15
Crossroads Bank	Master Equipment Lease Purchase Central Dispatch	<u>106,408</u>	10-26-10	11-01-15
Total of annual lease payments		<u>\$ 163,405</u>		

WABASH COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2013

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 169,541
Infrastructure	62,973,527
Buildings	6,716,597
Machinery, equipment, and vehicles	<u>4,978,434</u>
Total capital assets	<u>\$ 74,838,099</u>

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Wabash County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

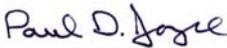
***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

April 24, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

WABASH COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<b>Department of Housing and Urban Development</b>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Grossnickle Drain Reconstruction Project	Indiana Office of Community and Rural Affairs	14.228	A192-12-CF-11-215	\$ 271,780
Total - Department of Housing and Urban Development				<u>271,780</u>
<b>Department of Justice</b>				
Missing Children's Assistance	Direct Grant	16.543	IL11476-11-1013-X	<u>10,000</u>
Bulletproof Vest Partnership Program	Direct Grant	16.607	2012 BVP	<u>2,094</u>
JAG Program Cluster Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	2012-DJ-BX-0765	<u>63,180</u>
Total - Department of Justice				<u>75,274</u>
<b>Department of Transportation</b>				
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	Bridge 24 Bridge 645	24,429 <u>50,500</u>
Total - Highway Planning and Construction Cluster				<u>74,929</u>
Transit Services Programs Cluster New Freedom Program Living Well in Wabash County - Wabash County Transit 5317	Indiana Department of Transportation	20.521	EDS# A249-12-320343 EDS# A249-13-320351	15,318 <u>47,175</u>
Total - Transit Services Programs Cluster				<u>62,493</u>
Highway Safety Cluster State and Community Highway Safety Dangerous Driving Enforcement Operation Pull Over Banquet Award Equipment Grant Operation Pull Over Grant 2012-13 Operation Pull Over Grant 2013-14	Indiana Criminal Justice Institute	20.600	2069-2AFFY 2013 K4-2013-09-03-05 EDS-D3-13-7385 EDS-D3-14-8205	3,585 1,000 2,293 <u>1,114</u>
Total - State and Community Highway Safety				<u>7,992</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I RDP 2013 Grant	Indiana Criminal Justice Institute	20.601	EDS-D3-13-7985	<u>4,521</u>
Total - Highway Safety Cluster				<u>12,513</u>
Formula Grants for Rural Areas Living Well in Wabash County - Wabash County Transit 5311	Indiana Department of Transportation	20.509	EDS#A249-12-320321 EDS#A249-13-320330	66,380 <u>143,638</u>
Total - Formula Grants for Rural Areas				<u>210,018</u>
Total - Department of Transportation				<u>359,953</u>
<b>Department of Health and Human Services</b>				
PPHF 2012 National Public Health Improvement Initiative	Indiana State Department of Health	93.507	EDS#A70-2-079683	<u>8,427</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2013	<u>234,242</u>
Voting Access for Individuals with Disabilities - Grants to States	Indiana Secretary of State	93.617	FY 2013	<u>9,052</u>
Total - Department of Health and Human Services				<u>251,721</u>
<b>Department of Homeland Security</b>				
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EDS#C44P-3-048B EDS#C44P-3-313B	2,955 <u>29,174</u>
Total - Emergency Management Performance Grants				<u>32,129</u>
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073	EDS#C44P-3-023B	<u>10,294</u>
Total - Department of Homeland Security				<u>42,423</u>
Total federal awards expended				<u>\$ 1,001,151</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WABASH COUNTY  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Wabash County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2013:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2013</u>
Formula Grants for Rural Areas	20.509	\$ 210,018
New Freedom Program	20.521	<u>62,493</u>
Total		<u>\$ 281,563</u>

WABASH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	CDBG - State-Administered CDBG Cluster Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	no
--	----

**Section II – Financial Statement Findings**

**FINDING 2013-1 - CONTROLS OVER PREPARING THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

WABASH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

During the audit of the SEFA, we noted that the County omitted seven programs totaling \$485,673 for the year ended December 31, 2013. In addition, six programs totaling \$520,837 were included as federal but were not. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report. These adjustments resulted in a presentation of the SEFA that is materially correct in relation to the financial statement.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section.310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards: The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide the total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

WABASH COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***Section III – Federal Award Findings and Questioned Costs***

No matters are reportable.

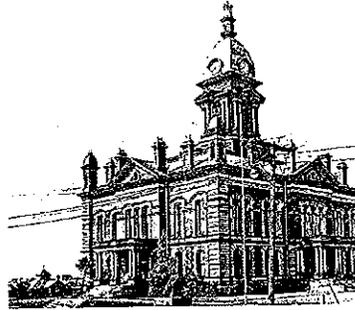
#### AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.

## Wabash County Auditor

**Linda L Conrad**

One West Hill Street  
Wabash, Indiana 46992  
Phone (260) 563-0661, Ext.1222  
Fax (260) 563-7910  
lconrad@wabashcounty.in.gov



*March 6, 2014*

Finding 2012-2  
Internal Control/Cash Management-  
Noncompliance Reimbursable Grant

Federal Agency: Department of Transportation  
Federal Program: Highway Planning and Construction  
CFDA Number: 20.205  
Federal Award Number and Year (or Other Identifying Number) Bridge 24, Bridge 61,  
Bridge 645, Inspection  
Pass-Through Entity: Indiana Department of Transportation

Deficiencies in the condition of records and internal controls over transactions and deficiencies in recording transactions and reporting were discussed, and expectations were clarified after July 24, 2013.

Wabash County and The Wabash County Highway Department have made the changes to be compliant. These include submitting claims to pay vendors to the County and then requesting reimbursement.

*Linda L. Conrad*

Linda L. Conrad  
Wabash County Auditor

## **Wabash County Auditor**

***Linda L Conrad***

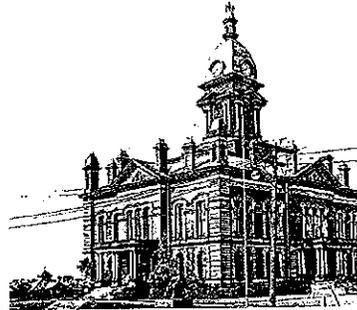
One West Hill Street

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Phone (260) 563-0661, Ext.1222

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lconrad@wabashcounty.in.gov



Finding 2013-1  
Controls over Preparing the Schedule of  
Expenditures of Federal Awards

March 24, 2014

Corrective Action Plan

Auditee Contact Person: Linda Conrad

Title of Person: Wabash County Auditor

Phone Number: 260-563-0661

Expected Completion Date: ASAP

During the preparation of the SEFA report for the audit period stated above, it was noted some of the Grants were omitted. My Deputy and I have and will do our best to make sure the list is accurate.

The Auditor's office is doing the very best we can with the information we are given at State and Local levels. It is difficult to receive the complete information from the State and Local levels in order to be compliant with what the S.B.O.A. is asking for.



Linda L. Conrad  
Wabash County Auditor

#### OTHER REPORTS

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.

A special examination report has been issued on the Office of the Clerk of the Circuit Court for the period of January 1, 2011 to September 13, 2013. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.