

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

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



FILED
07/10/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen L. Stevens	01-01-11 to 12-31-14
Treasurer	Cathy Williams	01-01-13 to 12-31-16
Clerk	Jo Ann Stewart Debra Berry	01-01-13 to 12-31-13 01-01-14 to 12-31-16
Sheriff	Jeff Cappa	01-01-11 to 12-31-14
Recorder	Debra S. Tieman	01-01-11 to 12-31-14
President of the Board of County Commissioners	Dennis A. Burns	01-01-13 to 12-31-14
President of the County Council	Jeffrey C. Plasterer	01-01-13 to 12-31-14



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Wayne 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 May 7, 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 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

May 7, 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 WAYNE 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 Wayne 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 May 7, 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 deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2013-001 to be material weaknesses.

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

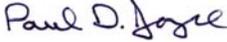
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 2013-001.

Wayne County's Response to Findings

The County's response to the findings 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

May 7, 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.

WAYNE 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
TREASURER AFTER SETTLEMENT COLLECTION	\$ 1,323,156	\$ 1,548,165	\$ 1,322,456	\$ 1,548,865
INMATE TRUST FUND	11,767	1,168,910	1,156,062	24,615
SHERIFF COMMISSARY FUND	233,378	468,548	510,137	191,789
CLERK TRUST	964,433	6,068,808	6,036,054	997,187
COUNTY GENERAL	6,250,002	17,926,496	17,676,167	6,500,331
ACCIDENT REPORT-SHERIFF	12,773	5,496	3,833	14,436
AVIATION FUND-SHERIFF DEPT	704	-	-	704
CONTRACTOR'S BID	22,370	-	-	22,370
CAGIT-COUNTY CERTIFIED SHARES	-	3,261,905	2,700,000	561,905
CAMPAIGN FINANCE ENFORCEMENT	3,821	279	-	4,100
WAYNE CO EDIT UNINCORPORATED	608,970	307,797	2,800	913,967
CITY & TOWN COURT COSTS	33,754	50,156	54,394	29,516
CLERK RECORD PERPETUATION	124,984	29,663	57,114	97,533
COMMUNITY CORRECTION FUND	3,997	228,395	218,923	13,469
DOC COMMUNITY TRANSITION	93,423	18,830	82,224	30,029
COUNTY SALES DISCLOSURE	16,079	8,100	6,474	17,705
BRIDGE FUND 1135	4,554,240	1,494,335	732,374	5,316,201
CUMULATIVE CAPITAL DEVELOP-CO	1,868,843	396,078	818,443	1,446,478
CUM BLDG COURTHOUSE	968,106	273,156	104,416	1,136,846
CO DRUG FREE COMMUNITY FUND	68,803	54,544	65,470	57,877
GIS-INTERLOCAL AGREEMENT	291,770	125,043	152,944	263,869
WAYNE COUNTY 911 FUND	351,614	707,325	634,352	424,587
RECORDER ENHANCED ACCESS FUND	23,669	-	-	23,669
EXTRADITION & SHERIFF ASSISTANCE	35,609	2,000	7,065	30,544
FIREARMS-SHERIFF	14,151	23,481	7,906	29,726
GENERAL DRAIN IMPROVEMENT	23,745	6,766	-	30,511
HEALTH DEPT	1,219,563	2,093,935	2,460,892	852,606
ID SECURITY PROTECTION FUND	69,825	5,522	2,758	72,589
LEVY EXCESS FUND	145,473	-	145,473	-
LOCAL ROAD & STREET 1169	242,523	358,138	462,323	138,338
CO MED CARE INMATES FUND	72,332	15,886	10,100	78,118
MISDEMEANANT FUND-SHERIFF	50,340	51,651	23,027	78,964
HIGHWAY 1176	781,523	2,469,270	2,804,011	446,782
PLAT BOOK MAINTENANCE	54,003	16,356	14,033	56,326
RAINY DAY FUND	3,149,144	-	258,630	2,890,514
REASSESSMENT 2015	378,735	327,883	280,308	426,310
RECORDER'S PERPETUATION	277,992	109,609	48,800	338,801
SUPP PUBLIC DEFENDER FUND	250,777	100,209	109,060	241,926
SURPLUS TAX	11,940	28,680	24,656	15,964
SURVEYOR CORNER PERPETUATION	58,973	13,826	9,181	63,618
TAX SALE REDEMPTION	34,707	91,231	95,814	30,124
TAX SALE SURPLUS	410,596	374,053	226,406	558,243
UNSAFE BLDG-COUNTY	1,264	-	-	1,264
VICTIM ASSIST COORD GRANT	606	43,420	44,026	-
GAL/CASA PROGRAM FUND	110,934	26,103	17,965	119,072
ELECTED OFFICIALS TRAINING	7,222	5,522	718	12,026
ADULT PROBATION USERS FUND	139,208	210,447	295,501	54,154
JUVENILE PROBATION USERS FUND	22,534	6,329	-	28,863
USER FEE FUND	489,527	32,018	6,030	515,515
GENERAL DRAIN MAINTENANCE	60,364	16,876	8,296	68,944
CONVENTION FUND-BOND & INT ACCT	7	57,030	57,030	7

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

WAYNE 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
DRUG TASK FORCE	59,356	47,461	47,069	59,748
DUI TASK FORCE INDIANA-CITY/CO	5	13,775	13,775	5
FOREIGN LANG INTERPRETER GRANT	7,012	26,500	7,112	26,400
WAYNE EMP HEALTH TRUST FUND	2,033,547	4,306,097	4,781,278	1,558,366
AFLAC SECTION 125 INSURANCE	-	31,636	31,636	-
SHERIFF PENSION TRUST FUND	21,506	46,609	45,880	22,235
TAX DISTRIBUTION	-	46,740,379	46,740,379	-
WEED COLLECTIONS	-	16,619	16,619	-
SEWER COLLECTIONS	-	64,186	64,186	-
FINANCIAL INSTITUTION TAX	-	694,433	694,433	-
HEA 1001-2008 ST HOMESTEAD CR	8,878	23	-	8,901
STATE FINES & FORFEITURES	4,679	35,020	34,978	4,721
STATE GENERAL FEES	4,338	92,840	91,409	5,769
OVERWEIGHT VEHICLES	14,353	176,175	174,307	16,221
SPEC DEATH BENEFIT FEES	335	5,830	5,730	435
STATE SALES DISCLOSURE	825	8,100	8,090	835
CORONERS CONT EDUC FUND	1,076	11,723	11,741	1,058
INTERSTATE COMPACT FEES-PROB	-	1,125	1,125	-
MORTGAGE FEE FUND	503	5,938	6,036	405
CHILD RESTRAINT SYST VIOLATION	-	1,300	925	375
INHERITANCE TAX	376,922	1,468,902	1,838,093	7,731
EDUCATION PLATE FEE FUND	-	1,069	994	75
RIVERBOAT REVENUE SHARING	-	408,259	408,259	-
CONVENTION BUREAU	72,194	511,042	541,991	41,245
CERTIFIED SHARES-LOCAL	-	7,635,729	7,635,729	-
EDIT FUND	-	2,590,846	2,590,846	-
LOCAL OPTION PROPERTY TAX REPLACE	-	5,090,486	5,090,486	-
PROSECUTOR ARRA FUND 8893	20,408	-	20,408	-
CLERK ARRA FUND 8894	9,233	-	5,101	4,132
TITLE IV-D INCENTIVE-8895	116,273	40,357	23,923	132,707
PROSECUTOR LAW ENFORCEMENT	8,895	11,500	743	19,652
NEW-PROSECUTOR 4D INCENT-8897	166,516	60,716	49,789	177,443
CLERK 4D INCENTIVE	139,259	-	3,411	135,848
NEW-CLERK 4D INCENTIVE-8899	112,173	40,978	22,005	131,146
ADULT PROTECTION FUND	6,495	78,028	85,731	(1,208)
FEDERAL EQUITABLE SHARING ACCT	87	1,937	-	2,024
HEALTH DONATIONS	9,206	-	-	9,206
HIGHWAY SAFETY BIG CITY/COUNTY	892	16,215	16,215	892
HIV GRANT	29,077	37,286	40,063	26,300
TRANSLATOR FEES	10,801	1,692	105	12,388
YOUTH CENTER DONATIONS	886	-	-	886
CARDINAL GREENWAY FUND	-	43,545	43,545	-
HISTORIC NATIONAL ROAD GRANT	-	75,818	75,818	-
EQUIPMENT GRANT-WCSD & RPD	11,898	16,831	28,728	1
BIOTERRORISM GRANT-HEALTH	5,516	57,104	62,561	59
MATERNAL & CHILD HEALTH (MCH)	39,182	46,563	47,202	38,543
4-D COURT-FUND	72,647	158,892	146,299	85,240
PDFWC SPF-SIG GRANT-COMM CORR	23,961	-	-	23,961
JAIL BOND DEBT SERVICE	6,926,673	2,546,693	2,126,555	7,346,811
DARE DONATIONS-SHERIFF-MISC	4,052	100	1,126	3,026
K-9 DONATIONS-SHERIFF-MISC	11,570	7,325	9,083	9,812
H1N1 GRANT	3,251	-	-	3,251

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

WAYNE 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
HEALTH MAINTENANCE FUND	37,927	48,860	26,624	60,163
MLC3 PUBLIC HEALTH	5	-	5	-
DIST. 6 ADMIN. GRANT HOLDING	63	-	63	-
EMERG RESPONSE PLAN FUND	62,045	5,386	4,997	62,434
COUNTY OFFENDER TRANSPORTATION	1,938	1,187	-	3,125
REVOLVING LOAN FUND	271,165	216,021	111,507	375,679
COMM CORRECTION PROJECT INCOME	233,152	149,406	113,634	268,924
MOBILE HOME TAX SALE COST	2,799	7,431	3,697	6,533
SHERIFF DONATIONS	2,088	-	-	2,088
CONSOLIDATED EDIT FUND	2,709,640	1,236,089	760,186	3,185,543
COMMUNITY HEALTH CENTER	89,652	252,285	276,785	65,152
2009 COMMISSIONERS TAX SALE	694	154,281	150,265	4,710
DONATIONS FOR COUNTY USE	2,682	3,030	3,582	2,130
FEDERAL WITHHOLDING	-	1,388,680	1,388,680	-
STATE WITHHOLDING	34,851	432,663	467,514	-
CAGIT WITHHOLDING	14,924	185,162	200,086	-
FICA WITHHOLDING	-	987,884	987,884	-
HEALTH INSURANCE WITHHOLDING	15,000	654,594	655,215	14,379
HEALTH INSURANCE-RETIREEES	555	7,321	6,013	1,863
SEC 125 DENTAL WITHHOLDING	42,022	109,140	148,781	2,381
AFLAC GROUP	-	20,669	20,669	-
GARNISHEE WITHHOLDING	-	36,725	36,725	-
GARNISHEE-CHILD SUPPORT	-	46,743	46,743	-
BOSTON MUTUAL LIFE	-	61,224	61,224	-
FUTURE FUNDS-HOOSIER START	-	152,858	152,858	-
AIG INSURANCE	-	4,788	4,788	-
VOLUNTARY LIFE INSURANCE	786	39,825	39,825	786
GREAT WEST INSURANCE	-	480	480	-
UNITED WAY WITHHOLDING	935	3,832	4,767	-
FOP DUES-SHERIFF	4,117	3,767	7,884	-
REPUBLICAN PARTY WITHHOLDING	969	2,848	3,817	-
COUNTY RETIREMENT	-	315,326	315,326	-
HIGHWAY RETIREMENT WITHHOLDING	-	40,547	40,547	-
SHERIFF RETIREMENT WITHHOLDING	18,635	79,241	97,876	-
SEC 125 REIMBURSEMENT	-	73,467	73,467	-
PERF-VOLUNTARY POST	-	8,523	8,523	-
SEC 125 CHILD CARE REIMB	-	329	329	-
FRINGE BENEFIT CLEARING FUND	-	13,576	13,576	-
WAYNE COUNTY PROPERTY TAXES	-	13,091	13,091	-
EMA-2011 HOMELAND SECURITY	-	9,746	9,746	-
2012 LAP EXPANSION 11-DJ-038	-	23,628	23,628	-
MEANINGFUL USE FUNDS-HEALTH	30,934	-	25,126	5,808
WAYNE CO REDEVELOPMENT COMMISS	-	76,053	-	76,053
HEALTH-IMMUNIZATION PROGRAM	-	20,000	19,971	29
COUNTY LAW ENFORCE CONTINUING ED	369	3,797	1,910	2,256
PRE-TRIAL DIVERSION	6,148	1,760	-	7,908
HEALTH MASTER TOBACCO SETTLEMENT	18,465	16,054	30,182	4,337
INFRACTION DEFERRAL PROGRAM	26,595	62,156	53,535	35,216
EMA 2011 EMPG COMPETITIVE GRANT	-	4,029	4,029	-
CLERK CHILD SUPPORT	13,859	1,108,991	1,104,856	17,994
Totals	\$ 39,921,767	\$ 121,985,445	\$ 120,967,179	\$ 40,940,033

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

WAYNE 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.

WAYNE 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.

WAYNE 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.

WAYNE 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 Capitol 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.

WAYNE 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 the funds being set up for reimburseable grants.

Note 8. Holding Corporation

The County has entered into a capital lease with Wayne County Jail Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$1,994,000.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: stipends toward COBRA insurance costs based on years of service. These benefits pose a liability to the County for this year and in future years. Information regarding the benefits can be obtained by contacting the County.

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.

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

	TREASURER AFTER SETTLEMENT COLLECTION	INMATE TRUST FUND	SHERIFF COMMISSARY FUND	CLERK TRUST	COUNTY GENERAL	ACCIDENT REPORT-SHERIFF	AVIATION FUND-SHERIFF DEPT
Cash and investments - beginning	\$ 1,323,156	\$ 11,767	\$ 233,378	\$ 964,433	\$ 6,250,002	\$ 12,773	\$ 704
Receipts:							
Taxes	1,548,165	-	-	-	13,255,263	-	-
Licenses and permits	-	-	-	-	124,644	-	-
Intergovernmental	-	-	-	-	2,927,753	-	-
Charges for services	-	1,168,910	468,548	-	666,963	5,496	-
Fines and forfeits	-	-	-	6,068,808	-	-	-
Other receipts	-	-	-	-	951,873	-	-
Total receipts	<u>1,548,165</u>	<u>1,168,910</u>	<u>468,548</u>	<u>6,068,808</u>	<u>17,926,496</u>	<u>5,496</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	11,038,485	-	-
Supplies	-	-	-	-	632,638	-	-
Other services and charges	-	1,156,062	-	6,036,054	5,199,088	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,322,456</u>	<u>-</u>	<u>510,137</u>	<u>-</u>	<u>805,956</u>	<u>3,833</u>	<u>-</u>
Total disbursements	<u>1,322,456</u>	<u>1,156,062</u>	<u>510,137</u>	<u>6,036,054</u>	<u>17,676,167</u>	<u>3,833</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>225,709</u>	<u>12,848</u>	<u>(41,589)</u>	<u>32,754</u>	<u>250,329</u>	<u>1,663</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,548,865</u>	<u>\$ 24,615</u>	<u>\$ 191,789</u>	<u>\$ 997,187</u>	<u>\$ 6,500,331</u>	<u>\$ 14,436</u>	<u>\$ 704</u>

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

	CONTRACTOR'S BID	CAGIT- COUNTY CERTIFIED SHARES	CAMPAIGN FINANCE ENFORCEMENT	WAYNE CO EDIT UNINCORPORATED	CITY & TOWN COURT COSTS	CLERK RECORD PERPETUATION	COMMUNITY CORRECTION FUND
Cash and investments - beginning	\$ 22,370	\$ -	\$ 3,821	\$ 608,970	\$ 33,754	\$ 124,984	\$ 3,997
Receipts:							
Taxes	-	3,261,905	-	307,797	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	228,395
Charges for services	-	-	-	-	-	29,663	-
Fines and forfeits	-	-	279	-	50,156	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	3,261,905	279	307,797	50,156	29,663	228,395
Disbursements:							
Personal services	-	2,700,000	-	-	-	25,798	176,461
Supplies	-	-	-	-	-	-	3,096
Other services and charges	-	-	-	-	-	-	26,553
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,800	54,394	31,316	12,813
Total disbursements	-	2,700,000	-	2,800	54,394	57,114	218,923
Excess (deficiency) of receipts over disbursements	-	561,905	279	304,997	(4,238)	(27,451)	9,472
Cash and investments - ending	\$ 22,370	\$ 561,905	\$ 4,100	\$ 913,967	\$ 29,516	\$ 97,533	\$ 13,469

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

	DOC COMMUNITY TRANSITION	COUNTY SALES DISCLOSURE	BRIDGE FUND 1135	CUMULATIVE CAPITAL DEVELOP-CO	CUM BLDG COURTHOUSE	CO DRUG FREE COMMUNITY FUND	GIS-INTERLOCAL AGREEMENT
Cash and investments - beginning	\$ 93,423	\$ 16,079	\$ 4,554,240	\$ 1,868,843	\$ 968,106	\$ 68,803	\$ 291,770
Receipts:							
Taxes	-	-	919,778	363,730	250,849	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,830	-	81,797	32,348	22,307	54,544	-
Charges for services	-	8,100	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	492,760	-	-	-	125,043
Total receipts	<u>18,830</u>	<u>8,100</u>	<u>1,494,335</u>	<u>396,078</u>	<u>273,156</u>	<u>54,544</u>	<u>125,043</u>
Disbursements:							
Personal services	-	-	142,963	500,000	-	11,551	79,214
Supplies	-	-	55,267	-	-	-	1,545
Other services and charges	248	6,474	-	-	104,416	-	67,231
Capital outlay	-	-	526,953	192,374	-	-	-
Other disbursements	81,976	-	7,191	126,069	-	53,919	4,954
Total disbursements	<u>82,224</u>	<u>6,474</u>	<u>732,374</u>	<u>818,443</u>	<u>104,416</u>	<u>65,470</u>	<u>152,944</u>
Excess (deficiency) of receipts over disbursements	<u>(63,394)</u>	<u>1,626</u>	<u>761,961</u>	<u>(422,365)</u>	<u>168,740</u>	<u>(10,926)</u>	<u>(27,901)</u>
Cash and investments - ending	<u>\$ 30,029</u>	<u>\$ 17,705</u>	<u>\$ 5,316,201</u>	<u>\$ 1,446,478</u>	<u>\$ 1,136,846</u>	<u>\$ 57,877</u>	<u>\$ 263,869</u>

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

	WAYNE COUNTY 911 FUND	RECORDER ENHANCED ACCESS FUND	EXTRADITION & SHERIFF ASSISTANCE	FIREARMS- SHERIFF	GENERAL DRAIN IMPROVEMENT	HEALTH DEPT	ID SECURITY PROTECTION FUND
Cash and investments - beginning	\$ 351,614	\$ 23,669	\$ 35,609	\$ 14,151	\$ 23,745	\$ 1,219,563	\$ 69,825
Receipts:							
Taxes	-	-	-	-	-	629,212	-
Licenses and permits	-	-	-	-	-	163,846	-
Intergovernmental	707,269	-	-	-	6,766	62,193	-
Charges for services	-	-	-	23,481	-	1,165,081	5,522
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	56	-	2,000	-	-	73,603	-
Total receipts	<u>707,325</u>	<u>-</u>	<u>2,000</u>	<u>23,481</u>	<u>6,766</u>	<u>2,093,935</u>	<u>5,522</u>
Disbursements:							
Personal services	397,955	-	-	-	-	1,795,454	-
Supplies	-	-	-	-	-	289,007	-
Other services and charges	203,120	-	-	-	-	185,932	-
Capital outlay	11,660	-	-	-	-	4,861	-
Other disbursements	21,617	-	7,065	7,906	-	185,638	2,758
Total disbursements	<u>634,352</u>	<u>-</u>	<u>7,065</u>	<u>7,906</u>	<u>-</u>	<u>2,460,892</u>	<u>2,758</u>
Excess (deficiency) of receipts over disbursements	<u>72,973</u>	<u>-</u>	<u>(5,065)</u>	<u>15,575</u>	<u>6,766</u>	<u>(366,957)</u>	<u>2,764</u>
Cash and investments - ending	<u>\$ 424,587</u>	<u>\$ 23,669</u>	<u>\$ 30,544</u>	<u>\$ 29,726</u>	<u>\$ 30,511</u>	<u>\$ 852,606</u>	<u>\$ 72,589</u>

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

	LEVY EXCESS FUND	LOCAL ROAD & STREET 1169	CO MED CARE INMATES FUND	MISDEMEANANT FUND-SHERIFF	HIGHWAY 1176	PLAT BOOK MAINTENANCE	RAINY DAY FUND
Cash and investments - beginning	\$ 145,473	\$ 242,523	\$ 72,332	\$ 50,340	\$ 781,523	\$ 54,003	\$ 3,149,144
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	8,280	-	-
Intergovernmental	-	-	-	-	2,449,856	-	-
Charges for services	-	-	15,886	51,651	-	16,356	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	358,138	-	-	11,134	-	-
Total receipts	-	358,138	15,886	51,651	2,469,270	16,356	-
Disbursements:							
Personal services	-	-	-	-	770,534	12,115	-
Supplies	-	462,323	-	-	1,639,999	882	-
Other services and charges	-	-	-	-	381,538	888	-
Capital outlay	-	-	-	-	11,940	148	-
Other disbursements	145,473	-	10,100	23,027	-	-	258,630
Total disbursements	145,473	462,323	10,100	23,027	2,804,011	14,033	258,630
Excess (deficiency) of receipts over disbursements	(145,473)	(104,185)	5,786	28,624	(334,741)	2,323	(258,630)
Cash and investments - ending	\$ -	\$ 138,338	\$ 78,118	\$ 78,964	\$ 446,782	\$ 56,326	\$ 2,890,514

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

	REASSESSMENT 2015	RECORDER'S PERPETUATION	SUPP PUBLIC DEFENDER FUND	SURPLUS TAX	SURVEYOR CORNER PERPETUATION	TAX SALE REDEMPTION
Cash and investments - beginning	\$ 378,735	\$ 277,992	\$ 250,777	\$ 11,940	\$ 58,973	\$ 34,707
Receipts:						
Taxes	301,113	-	-	28,680	-	91,231
Licenses and permits	-	-	-	-	-	-
Intergovernmental	26,770	-	-	-	-	-
Charges for services	-	109,609	-	-	13,826	-
Fines and forfeits	-	-	100,209	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>327,883</u>	<u>109,609</u>	<u>100,209</u>	<u>28,680</u>	<u>13,826</u>	<u>91,231</u>
Disbursements:						
Personal services	252,205	18,241	103,320	-	2,060	-
Supplies	2,671	-	-	-	3,716	-
Other services and charges	14,363	-	5,740	-	1,436	-
Capital outlay	-	-	-	-	1,969	-
Other disbursements	11,069	30,559	-	24,656	-	95,814
Total disbursements	<u>280,308</u>	<u>48,800</u>	<u>109,060</u>	<u>24,656</u>	<u>9,181</u>	<u>95,814</u>
Excess (deficiency) of receipts over disbursements	<u>47,575</u>	<u>60,809</u>	<u>(8,851)</u>	<u>4,024</u>	<u>4,645</u>	<u>(4,583)</u>
Cash and investments - ending	<u>\$ 426,310</u>	<u>\$ 338,801</u>	<u>\$ 241,926</u>	<u>\$ 15,964</u>	<u>\$ 63,618</u>	<u>\$ 30,124</u>

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

	TAX SALE SURPLUS	UNSAFE BLDG-COUNTY	VICTIM ASSIST COORD GRANT	GAL/CASA PROGRAM FUND	ELECTED OFFICIALS TRAINING	ADULT PROBATION USERS FUND	JUVENILE PROBATION USERS FUND
Cash and investments - beginning	\$ 410,596	\$ 1,264	\$ 606	\$ 110,934	\$ 7,222	\$ 139,208	\$ 22,534
Receipts:							
Taxes	374,053	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	43,420	26,103	-	-	-
Charges for services	-	-	-	-	5,522	210,447	6,329
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	374,053	-	43,420	26,103	5,522	210,447	6,329
Disbursements:							
Personal services	-	-	42,496	13,086	-	284,051	-
Supplies	-	-	-	838	-	-	-
Other services and charges	-	-	-	3,080	-	9,450	-
Capital outlay	-	-	-	-	-	2,000	-
Other disbursements	226,406	-	1,530	961	718	-	-
Total disbursements	226,406	-	44,026	17,965	718	295,501	-
Excess (deficiency) of receipts over disbursements	147,647	-	(606)	8,138	4,804	(85,054)	6,329
Cash and investments - ending	\$ 558,243	\$ 1,264	\$ -	\$ 119,072	\$ 12,026	\$ 54,154	\$ 28,863

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

	USER FEE FUND	GENERAL DRAIN MAINTENANCE	CONVENTION FUND- BOND & INT ACCT	DRUG TASK FORCE	DUI TASK FORCE INDIANA-CITY/CO	FOREIGN LANG INTERPRETER GRANT	WAYNE EMP HEALTH TRUST FUND
Cash and investments - beginning	\$ 489,527	\$ 60,364	\$ 7	\$ 59,356	\$ 5	\$ 7,012	\$ 2,033,547
Receipts:							
Taxes	-	-	57,030	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	16,876	-	47,461	13,775	26,500	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	32,018	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	4,306,097
Total receipts	<u>32,018</u>	<u>16,876</u>	<u>57,030</u>	<u>47,461</u>	<u>13,775</u>	<u>26,500</u>	<u>4,306,097</u>
Disbursements:							
Personal services	-	-	-	-	12,745	6,000	-
Supplies	-	-	-	-	-	-	-
Other services and charges	6,030	-	-	-	-	100	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	8,296	57,030	47,069	1,030	1,012	4,781,278
Total disbursements	<u>6,030</u>	<u>8,296</u>	<u>57,030</u>	<u>47,069</u>	<u>13,775</u>	<u>7,112</u>	<u>4,781,278</u>
Excess (deficiency) of receipts over disbursements	<u>25,988</u>	<u>8,580</u>	<u>-</u>	<u>392</u>	<u>-</u>	<u>19,388</u>	<u>(475,181)</u>
Cash and investments - ending	<u>\$ 515,515</u>	<u>\$ 68,944</u>	<u>\$ 7</u>	<u>\$ 59,748</u>	<u>\$ 5</u>	<u>\$ 26,400</u>	<u>\$ 1,558,366</u>

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

	AFLAC SECTION 125 INSURANCE	SHERIFF PENSION TRUST FUND	TAX DISTRIBUTION	WEED COLLECTIONS	SEWER COLLECTIONS	FINANCIAL INSTITUTION TAX	HEA 1001-2008 ST HOMESTEAD CR
Cash and investments - beginning	\$ -	\$ 21,506	\$ -	\$ -	\$ -	\$ -	\$ 8,878
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	694,433	23
Charges for services	-	46,609	-	-	-	-	-
Fines and forfeits	-	-	-	16,619	64,186	-	-
Other receipts	31,636	-	46,740,379	-	-	-	-
Total receipts	31,636	46,609	46,740,379	16,619	64,186	694,433	23
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	31,636	45,880	46,740,379	16,619	64,186	694,433	-
Total disbursements	31,636	45,880	46,740,379	16,619	64,186	694,433	-
Excess (deficiency) of receipts over disbursements	-	729	-	-	-	-	23
Cash and investments - ending	\$ -	\$ 22,235	\$ -	\$ -	\$ -	\$ -	\$ 8,901

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

	STATE FINES & FORFEITURES	STATE GENERAL FEES	OVERWEIGHT VEHICLES	SPEC DEATH BENEFIT FEES	STATE SALES DISCLOSURE	CORONERS CONT EDUC FUND	INTERSTATE COMPACT FEES-PROB
Cash and investments - beginning	\$ 4,679	\$ 4,338	\$ 14,353	\$ 335	\$ 825	\$ 1,076	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	92,840	-	5,830	8,100	11,723	1,125
Fines and forfeits	35,020	-	176,175	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>35,020</u>	<u>92,840</u>	<u>176,175</u>	<u>5,830</u>	<u>8,100</u>	<u>11,723</u>	<u>1,125</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	34,978	91,409	174,307	5,730	8,090	11,741	1,125
Total disbursements	<u>34,978</u>	<u>91,409</u>	<u>174,307</u>	<u>5,730</u>	<u>8,090</u>	<u>11,741</u>	<u>1,125</u>
Excess (deficiency) of receipts over disbursements	<u>42</u>	<u>1,431</u>	<u>1,868</u>	<u>100</u>	<u>10</u>	<u>(18)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,721</u>	<u>\$ 5,769</u>	<u>\$ 16,221</u>	<u>\$ 435</u>	<u>\$ 835</u>	<u>\$ 1,058</u>	<u>\$ -</u>

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

	MORTGAGE FEE FUND	CHILD RESTRAINT SYST VIOLATION	INHERITANCE TAX	EDUCATION PLATE FEE FUND	RIVERBOAT REVENUE SHARING	CONVENTION BUREAU	CERTIFIED SHARES- LOCAL
Cash and investments - beginning	\$ 503	\$ -	\$ 376,922	\$ -	\$ -	\$ 72,194	\$ -
Receipts:							
Taxes	-	-	-	-	-	511,042	7,635,729
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,468,902	1,069	408,259	-	-
Charges for services	5,938	-	-	-	-	-	-
Fines and forfeits	-	1,300	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	5,938	1,300	1,468,902	1,069	408,259	511,042	7,635,729
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	6,036	925	1,838,093	994	408,259	541,991	7,635,729
Total disbursements	6,036	925	1,838,093	994	408,259	541,991	7,635,729
Excess (deficiency) of receipts over disbursements	(98)	375	(369,191)	75	-	(30,949)	-
Cash and investments - ending	\$ 405	\$ 375	\$ 7,731	\$ 75	\$ -	\$ 41,245	\$ -

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

	EDIT FUND	LOCAL OPTION PROPERTY TAX REPLACE	PROSECUTOR ARRA FUND 8893	CLERK ARRA FUND 8894	TITLE IV-D INCENTIVE-8895	PROSECUTOR LAW ENFORCEMENT	NEW-PROSECUTOR 4D INCENT-8897
Cash and investments - beginning	\$ -	\$ -	\$ 20,408	\$ 9,233	\$ 116,273	\$ 8,895	\$ 166,516
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	2,590,846	5,090,486	-	-	40,357	-	60,716
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	11,500	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,590,846</u>	<u>5,090,486</u>	<u>-</u>	<u>-</u>	<u>40,357</u>	<u>11,500</u>	<u>60,716</u>
Disbursements:							
Personal services	-	-	-	-	-	-	44,307
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,590,846	5,090,486	20,408	5,101	23,923	743	5,482
Total disbursements	<u>2,590,846</u>	<u>5,090,486</u>	<u>20,408</u>	<u>5,101</u>	<u>23,923</u>	<u>743</u>	<u>49,789</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(20,408)</u>	<u>(5,101)</u>	<u>16,434</u>	<u>10,757</u>	<u>10,927</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,132</u>	<u>\$ 132,707</u>	<u>\$ 19,652</u>	<u>\$ 177,443</u>

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

	CLERK 4D INCENTIVE	NEW-CLERK 4D INCENTIVE-8899	ADULT PROTECTION FUND	FEDERAL EQUITABLE SHARING ACCT	HEALTH DONATIONS	HIGHWAY SAFETY BIG CITY/COUNTY	HIV GRANT	TRANSLATOR FEES
Cash and investments - beginning	\$ 139,259	\$ 112,173	\$ 6,495	\$ 87	\$ 9,206	\$ 892	\$ 29,077	\$ 10,801
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	40,978	-	-	-	16,215	37,286	-
Charges for services	-	-	-	-	-	-	-	1,692
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	78,028	1,937	-	-	-	-
Total receipts	-	40,978	78,028	1,937	-	16,215	37,286	1,692
Disbursements:								
Personal services	-	11,112	70,956	-	-	14,955	1,716	-
Supplies	-	-	3,725	-	-	-	-	-
Other services and charges	-	-	2,159	-	-	-	38,216	105
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	3,411	10,893	8,891	-	-	1,260	131	-
Total disbursements	3,411	22,005	85,731	-	-	16,215	40,063	105
Excess (deficiency) of receipts over disbursements	(3,411)	18,973	(7,703)	1,937	-	-	(2,777)	1,587
Cash and investments - ending	\$ 135,848	\$ 131,146	\$ (1,208)	\$ 2,024	\$ 9,206	\$ 892	\$ 26,300	\$ 12,388

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

	YOUTH CENTER DONATIONS	CARDINAL GREENWAY FUND	HISTORIC NATIONAL ROAD GRANT	EQUIPMENT GRANT-WCSD & RPD	BIOTERRORISM GRANT- HEALTH	MATERNAL & CHILD HEALTH (MCH)	4-D COURT- FUND
Cash and investments - beginning	\$ 886	\$ -	\$ -	\$ 11,898	\$ 5,516	\$ 39,182	\$ 72,647
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	43,545	75,818	16,831	57,104	46,563	158,892
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>43,545</u>	<u>75,818</u>	<u>16,831</u>	<u>57,104</u>	<u>46,563</u>	<u>158,892</u>
Disbursements:							
Personal services	-	-	-	-	-	-	141,579
Supplies	-	-	-	-	-	-	127
Other services and charges	-	-	-	-	-	47,202	344
Capital outlay	-	-	-	-	38,962	-	-
Other disbursements	-	43,545	75,818	28,728	23,599	-	4,249
Total disbursements	<u>-</u>	<u>43,545</u>	<u>75,818</u>	<u>28,728</u>	<u>62,561</u>	<u>47,202</u>	<u>146,299</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(11,897)</u>	<u>(5,457)</u>	<u>(639)</u>	<u>12,593</u>
Cash and investments - ending	<u>\$ 886</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 59</u>	<u>\$ 38,543</u>	<u>\$ 85,240</u>

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

	PDFWC SPF- SIG GRANT- COMM CORR	JAIL BOND DEBT SERVICE	DARE DONATIONS- SHERIFF- MISC	K-9 DONATIONS- SHERIFF- MISC	H1N1 GRANT	HEALTH MAINTENANCE FUND	MLC3 PUBLIC HEALTH
Cash and investments - beginning	\$ 23,961	\$ 6,926,673	\$ 4,052	\$ 11,570	\$ 3,251	\$ 37,927	\$ 5
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,546,693	-	-	-	48,860	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	100	7,325	-	-	-
Total receipts	-	2,546,693	100	7,325	-	48,860	-
Disbursements:							
Personal services	-	-	-	-	-	4,258	-
Supplies	-	-	-	-	-	600	5
Other services and charges	-	132,555	-	-	-	13,936	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,994,000	1,126	9,083	-	7,830	-
Total disbursements	-	2,126,555	1,126	9,083	-	26,624	5
Excess (deficiency) of receipts over disbursements	-	420,138	(1,026)	(1,758)	-	22,236	(5)
Cash and investments - ending	\$ 23,961	\$ 7,346,811	\$ 3,026	\$ 9,812	\$ 3,251	\$ 60,163	\$ -

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

	DIST. 6 ADMIN. GRANT HOLDING	EMERG RESPONSE PLAN FUND	COUNTY OFFENDER TRANSPORTATION	REVOLVING LOAN FUND	COMM CORRECTION PROJECT INCOME	MOBILE HOME TAX SALE COST	SHERIFF DONATIONS
Cash and investments - beginning	\$ 63	\$ 62,045	\$ 1,938	\$ 271,165	\$ 233,152	\$ 2,799	\$ 2,088
Receipts:							
Taxes	-	-	-	-	-	7,431	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	5,386	-	-	149,406	-	-
Charges for services	-	-	1,187	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	216,021	-	-	-
Total receipts	-	5,386	1,187	216,021	149,406	7,431	-
Disbursements:							
Personal services	-	-	-	-	79,021	-	-
Supplies	-	286	-	-	864	-	-
Other services and charges	63	2,284	-	-	31,287	-	-
Capital outlay	-	2,427	-	-	-	-	-
Other disbursements	-	-	-	111,507	2,462	3,697	-
Total disbursements	63	4,997	-	111,507	113,634	3,697	-
Excess (deficiency) of receipts over disbursements	(63)	389	1,187	104,514	35,772	3,734	-
Cash and investments - ending	\$ -	\$ 62,434	\$ 3,125	\$ 375,679	\$ 268,924	\$ 6,533	\$ 2,088

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

	CONSOLIDATED EDIT FUND	COMMUNITY HEALTH CENTER	2009 COMMISSIONERS TAX SALE	DONATIONS FOR COUNTY USE	FEDERAL WITHHOLDING	STATE WITHHOLDING	CAGIT WITHHOLDING
Cash and investments - beginning	\$ 2,709,640	\$ 89,652	\$ 694	\$ 2,682	\$ -	\$ 34,851	\$ 14,924
Receipts:							
Taxes	1,235,242	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	252,285	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	847	-	154,281	3,030	1,388,680	432,663	185,162
Total receipts	<u>1,236,089</u>	<u>252,285</u>	<u>154,281</u>	<u>3,030</u>	<u>1,388,680</u>	<u>432,663</u>	<u>185,162</u>
Disbursements:							
Personal services	-	168,922	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	48,722	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	760,186	59,141	150,265	3,582	1,388,680	467,514	200,086
Total disbursements	<u>760,186</u>	<u>276,785</u>	<u>150,265</u>	<u>3,582</u>	<u>1,388,680</u>	<u>467,514</u>	<u>200,086</u>
Excess (deficiency) of receipts over disbursements	<u>475,903</u>	<u>(24,500)</u>	<u>4,016</u>	<u>(552)</u>	<u>-</u>	<u>(34,851)</u>	<u>(14,924)</u>
Cash and investments - ending	<u>\$ 3,185,543</u>	<u>\$ 65,152</u>	<u>\$ 4,710</u>	<u>\$ 2,130</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	FICA WITHHOLDING	HEALTH INSURANCE WITHHOLDING	HEALTH INSURANCE- RETIREES	SEC 125 DENTAL WITHHOLDING	AFLAC GROUP	GARNISHEE WITHHOLDING	GARNISHEE- CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ 15,000	\$ 555	\$ 42,022	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	987,884	654,594	7,321	109,140	20,669	36,725	46,743
Total receipts	987,884	654,594	7,321	109,140	20,669	36,725	46,743
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	987,884	655,215	6,013	148,781	20,669	36,725	46,743
Total disbursements	987,884	655,215	6,013	148,781	20,669	36,725	46,743
Excess (deficiency) of receipts over disbursements	-	(621)	1,308	(39,641)	-	-	-
Cash and investments - ending	\$ -	\$ 14,379	\$ 1,863	\$ 2,381	\$ -	\$ -	\$ -

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

	BOSTON MUTUAL LIFE	FUTURE FUNDS- HOOSIER START	AIG INSURANCE	VOLUNTARY LIFE INSURANCE	GREAT WEST INSURANCE	UNITED WAY WITHHOLDING	FOP DUES- SHERIFF
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 786	\$ -	\$ 935	\$ 4,117
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	61,224	152,858	4,788	39,825	480	3,832	3,767
Total receipts	61,224	152,858	4,788	39,825	480	3,832	3,767
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	61,224	152,858	4,788	39,825	480	4,767	7,884
Total disbursements	61,224	152,858	4,788	39,825	480	4,767	7,884
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(935)	(4,117)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 786	\$ -	\$ -	\$ -

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

	REPUBLICAN PARTY WITHHOLDING	COUNTY RETIREMENT	HIGHWAY RETIREMENT WITHHOLDING	SHERIFF RETIREMENT WITHHOLDING	SEC 125 REIMBURSEMENT	PERF- VOLUNTARY POST	SEC 125 CHILD CARE REIMB
Cash and investments - beginning	\$ 969	\$ -	\$ -	\$ 18,635	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,848	315,326	40,547	79,241	73,467	8,523	329
Total receipts	2,848	315,326	40,547	79,241	73,467	8,523	329
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,817	315,326	40,547	97,876	73,467	8,523	329
Total disbursements	3,817	315,326	40,547	97,876	73,467	8,523	329
Excess (deficiency) of receipts over disbursements	(969)	-	-	(18,635)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FRINGE BENEFIT CLEARING FUND	WAYNE COUNTY PROPERTY TAXES	EMA-2011 HOMELAND SECURITY	2012 LAP EXPANSION 11-DJ-038	MEANINGFUL USE FUNDS- HEALTH	WAYNE CO REDEVELOPMENT COMMISS	HEALTH- IMMUNIZATION PROGRAM
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 30,934	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	9,746	-	-	-	20,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	13,576	13,091	-	23,628	-	76,053	-
Total receipts	<u>13,576</u>	<u>13,091</u>	<u>9,746</u>	<u>23,628</u>	<u>-</u>	<u>76,053</u>	<u>20,000</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	23,628	24,000	-	-
Capital outlay	-	-	-	-	1,126	-	-
Other disbursements	13,576	13,091	9,746	-	-	-	19,971
Total disbursements	<u>13,576</u>	<u>13,091</u>	<u>9,746</u>	<u>23,628</u>	<u>25,126</u>	<u>-</u>	<u>19,971</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,126)</u>	<u>76,053</u>	<u>29</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,808</u>	<u>\$ 76,053</u>	<u>\$ 29</u>

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

	COUNTY LAW ENFORCE CONTINUING ED	PRE-TRIAL DIVERSION	HEALTH MASTER TOBACCO SETTLEMENT	INFRACTION DEFERRAL PROGRAM	EMA 2011 EMPG COMPETITIVE GRANT	CLERK CHILD SUPPORT	Totals
Cash and investments - beginning	\$ 369	\$ 6,148	\$ 18,465	\$ 26,595	\$ -	\$ 13,859	\$ 39,921,767
Receipts:							
Taxes	-	-	-	-	-	-	30,778,250
Licenses and permits	-	-	-	-	-	-	296,770
Intergovernmental	-	-	16,054	-	-	-	20,689,716
Charges for services	3,797	-	-	-	4,029	-	4,154,260
Fines and forfeits	-	1,760	-	62,156	-	1,108,991	7,729,177
Other receipts	-	-	-	-	-	-	58,337,272
Total receipts	3,797	1,760	16,054	62,156	4,029	1,108,991	121,985,445
Disbursements:							
Personal services	-	-	19,179	5,843	-	-	18,946,582
Supplies	-	-	-	5,893	4,029	-	3,107,511
Other services and charges	1,910	-	11,003	41,799	-	-	13,827,016
Capital outlay	-	-	-	-	-	-	794,420
Other disbursements	-	-	-	-	-	1,104,856	84,291,650
Total disbursements	1,910	-	30,182	53,535	4,029	1,104,856	120,967,179
Excess (deficiency) of receipts over disbursements	1,887	1,760	(14,128)	8,621	-	4,135	1,018,266
Cash and investments - ending	\$ 2,256	\$ 7,908	\$ 4,337	\$ 35,216	\$ -	\$ 17,994	\$ 40,940,033

WAYNE COUNTY
SCHEDULE OF RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 6,697</u>

WAYNE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year	
Governmental activities: Revenue bonds	Purchase land and buildings for tourism	<u>\$ 418,000</u>	<u>\$ 55,586</u>	
Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Wayne County Jail Holding Corporation	Refinance Jail Building Debt	<u>\$ 1,994,000</u>	10-02-01	07-15-22

WAYNE 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	\$ 1,865,177
Infrastructure	636,993,823
Buildings	9,141,607
Improvements other than buildings	377,620
Machinery, equipment, and vehicles	<u>77,654,881</u>
Total governmental activities	<u>726,033,108</u>
Total capital assets	<u>\$ 726,033,108</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Wayne 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)

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings 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 compliance and, accordingly, we express no opinion on the response.

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.

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

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2013-002 to be material weaknesses.

The County's response to the internal control over compliance findings 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 compliance and, accordingly, we express no opinion on the response.

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

May 7, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

WAYNE 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
<u>U.S. Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program, Recovery Act	Indiana Office of Technology	11.558	FY2012	\$ 2,000
<u>U.S. Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program 2012 Lap Expansion 11-D	Indiana Criminal Justice Institute	16.738	2011-DJ-BX-2622	23,628
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, Recovery Act	Indiana Criminal Justice Institute	16.803	FY2012	16,831
Total - JAG Program Cluster				40,459
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	13VA2310	31,920
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	Treasurer of Henry County, Indiana	16.580	FY2013	35,000
Equitable Sharing Program	Direct Grant	16.922	FY2013	1,936
Total - U.S. Department of Justice				109,315
<u>U.S. Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Cardinal Greenway Historic National Road	Indiana Department of Transportation	20.205	DES#0401067 DES#1006546 DES#0901585 DES#0710988 DES#0400020 FY2013 FY2013	25,101 26,817 36,549 14,334 60,576 19,349 759
Land Temporary Rights				
Total - Highway Planning and Construction Cluster				183,485
Highway Safety Cluster				
State and Community Highway Safety	City of Richmond	20.600	FY2013	29,990
Total - U.S. Department of Transportation				213,475
<u>U.S. Department of Education</u>				
Rehabilitation Services-Vocational Rehabilitation Grants to States	Indiana Family and Social Services Administration	84.126	FY2013	520
<u>U.S. Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana Department of Health	93.069	BCC 2012 BPRS 188-75	7,870 12,916
Total - Public Health Emergency Preparedness				20,786

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

WAYNE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013
(Continued)

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
<u>U.S. Department of Health and Human Services (continued)</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	BPRS 188-70	<u>17,984</u>
Child Support Enforcement	Indiana Department of Child Services	93.563		
Prosecutor Incentive			FY2013	49,789
Clerk Incentive			FY2013	25,416
IV-D Incentive			FY2013	23,923
Prosecutor Reimbursements			FY2013	254,357
Clerk Reimbursements			FY2013	29,922
IV-D Court Reimbursement			FY2013	98,892
Indirect Costs			FY2013	<u>90,144</u>
Total - Child Support Enforcement				<u>572,443</u>
Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories Solely Financed by 2012 Prevention and Public Health Funds	Indiana Department of Health	93.744	BCC 2012	<u>1,163</u>
HIV Prevention Activities-Health Department Based	Indiana Department of Health	93.940	AIDS 188-3	<u>37,286</u>
Maternal and Child Health Services Block Grant to States	Indiana Department of Health	93.994	MCH 188-5	<u>46,563</u>
Total - U.S. Department of Health and Human Services				<u>696,225</u>
<u>U.S. Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	FY2011	<u>361,740</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-3-054B C44P-3-317B	4,029 <u>55,792</u>
Total - Emergency Management Performance Grants				<u>59,821</u>
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-2-264A	<u>9,746</u>
Total - Department of Homeland Security				<u>69,567</u>
Total federal awards expended				<u>\$ 1,452,842</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

WAYNE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the 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.

WAYNE 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?	yes
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?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)

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 2013-001 - INTERNAL CONTROLS OVER PREPARATION OF 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.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted the following errors: grants with federal expenditures which were not included in the SEFA, grants with no federal expenditures were included in the SEFA with incorrect expenditure amounts, state grant expenditures included as federal, and grants with expenditures which were reported with incorrect expenditure amounts. Audit adjustments in the amount of \$428,104 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 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.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (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

FINDING 2013-002 - INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY2013
Pass-Through Entity: Indiana Department of Child Services

Management of the County has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and some of the compliance requirements that have a direct and material effect to the program. This includes the following compliance requirements: Allowable Costs/Cost Principles, Cash Management, and Reporting. Reimbursement requests for Clerk's Office IV-D expenditures were prepared by a consulting company. The Clerk or a member of the Clerk's staff signed the request without verifying the accuracy of the reimbursement requests. Reimbursement requests for Prosecutor IV-D expenditures were not always reviewed and approved by someone other than the person preparing the reimbursement requests. Reimbursement requests for the IV-D Court expenditures were prepared from calculated payroll and benefit figures calculated at the beginning of the year and were not supported by proper documentation or appropriation reports which resulted in 11 of the 12 reimbursement reports containing errors. The total amount claimed for reimbursement in excess of amounts charged to the program and supported by appropriation reports was \$4,521.11. The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could also allow noncompliance with compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the grant.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement, or a type of compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

45 CFR 92.20 Standards for financial management systems states in part:

"(b) The financial management systems of other grantees and subgrantees must meet the following standards:

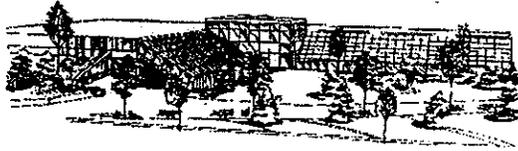
- (1) *Financial reporting.* Accurate, current and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirements that have a direct and material effect to the program could result in the loss of federal funds to the County.

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the compliance requirements noted above that have a direct and material effect to the program.

AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



Karen L. Stevens
Auditor of Wayne County
Diana Osborne
Chief Deputy Auditor
County Administration Building
<http://www.co.wayne.in.us/>

401 East Main Street
Richmond, IN 47374

Phone: 765-973-9317
Fax: 765-973-9339

April 23, 2014

Corrective Action Plan

Finding 2013-001 Internal controls over preparation of the Schedule of Federal Awards

Karen Stevens
765-973-9318
Completion date: 4-23-2014

Correction actions:

1. Review all EFT notices for CFDA numbers and track on a spreadsheet
2. Double check current grants with those reported on previous year's audit
3. Send memo at year end to departments with grants to be sure all federal grants are accounted for and note if they are 100% federal or part state and part federal
4. Have a second person (Auditor or Chief Deputy) double check end of year report and initial or sign off on report

Karen L. Stevens
Wayne County Auditor

CORRECTIVE ACTION PLAN

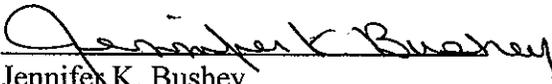
Finding Number 2013-002 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Child Support Enforcement
CFDA Number:	93.563
Federal Award No. and Year (Or Other Identifying Number)	1204IN4005
Pass-Through Entity:	Indiana Department of Child Services
Contact Person:	Jennifer K. Bushey
Phone Number:	(765)973-9273/jenniferb@co.wayne.in.us

CORRECTIVE ACTION PLAN

In the past I have relied on figures given to me by personnel in the Auditor's Office. I have now ask the Auditor's Office to give me a copy of the monthly Appropriation Activity Report. I will use figures from this report to correctly prepare my monthly Expense Claim form for Title IV-D reimbursement. Commissioner, P. Thomas Snow will also review said form prior to submitting it to Judge Dolehanty for his signature.


P. Thomas Snow, Commissioner
Wayne County IV-D Court


Jennifer K. Bushey
Court Reporter

CORRECTIVE ACTION PLAN

Finding Number 2013-002 INTERNAL CONTROLS OVER COMPLIANCE REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD SUPPORT ENFORCEMENT

Federal Agency:	U.S. Department of Health and Human Services
Federal Program:	Child Support Enforcement
CFDA Number:	93.563
Federal Award Number and Year (or Other Identifying Number):	1204IN4005
Pass-Through Entity:	Indiana Department of Child Services
Contact Person:	Jennifer Haskett-Wayne County Clerk's Office
Phone Number:	(765) 973-9461

Finding: Previously in 2013, the Clerk did not keep proof of review before approval of reimbursement requests of IV-D expenditures prepared by the consulting company, Maximus.

Corrective Action Plan: We now currently request the supporting documentation used by Maximus to prepare our reimbursement requests. The claim is reviewed for accuracy of information and calculation before approval. The supporting documentation is retained with monthly reimbursement requests of IV-D expenditures.



SIGNATURE OF OFFICIAL

5-7-14

CORRECTIVE ACTION PLAN

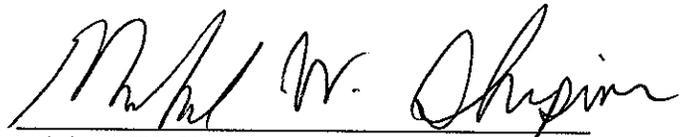
Finding Number 2013-002 INTERNAL CONTROLS OVER COMPLIANCE
REQUIREMENTS THAT HAVE A DIRECT AND MATERIAL EFFECT TO CHILD
SUPPORT ENFORCEMENT

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year: 1204IN4005
Pass-Through Entity: Indiana Department of Child Services
Contact Person: Staci Lane
Phone Number: (765) 973-9448

Reimbursement requests for Prosecutor's IV-D expenditures will always be reviewed and approved by someone other than the person preparing the reimbursement requests.



Staci A. Lane, Deputy Prosecuting Attorney



Michael W. Shipman, Prosecuting Attorney

OTHER REPORT

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/>.