

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
WABASH COUNTY, INDIANA
January 1, 2015 to December 31, 2015



FILED
01/13/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Linda L. Conrad	01-01-13 to 12-31-16
County Treasurer	Sharon K. Shaw	01-01-13 to 12-31-16
Clerk of the Circuit Court	Elaine J. Martin	01-01-15 to 12-31-18
County Sheriff	Robert E. Land	01-01-15 to 12-31-18
County Prosecutor	William C. Hartley, Jr.	01-01-15 to 12-31-18
County Recorder	Lori J. Draper	01-01-15 to 12-31-18
President of the Board of County Commissioners	Brian K. Hauptert Barry J. Eppley	01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Michael B. Ridenour	01-01-15 to 12-31-16



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Wabash County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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 (Indiana Code 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, 2015.

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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 *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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.


Other Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 29, 2016, 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.


Paul D. Joyce, CPA
State Examiner

November 29, 2016



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

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Wabash County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, and the related notes to the financial statement, and have issued our report thereon dated November 29, 2016, 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2015-001, 2015-002, 2015-003, and 2015-004 that we consider 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

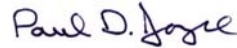
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 2015-001.

Wabash 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

November 29, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
County General	\$ 1,698,301	\$ 6,690,706	\$ 6,592,588	\$ 1,796,419
Accident Report Fees	7,482	4,668	378	11,772
CAGIT County Certified Shares	139,069	1,945,878	1,651,201	433,746
CEDIT - County Share	1,347,861	1,075,169	1,296,511	1,126,519
City/Town Court Costs	14,276	10,145	-	24,421
Clerk Records Perpetuation	29,722	36,253	26,571	39,404
Community Corrections Grant	57,904	385,867	385,434	58,337
Community Transition Program	46,829	35,650	57,363	25,116
County Sales Disclosure Fees	4,281	3,335	3,750	3,866
Covered Bridges	16,680	3,700	3,347	17,033
Cumulative Bridge	3,405,290	377,151	128,819	3,653,622
Cumulative Capital Development	878,084	246,235	266,994	857,325
Drug Free Community	37,948	25,729	25,219	38,458
Emergency Planning and Right to Know	9,862	4,473	5,993	8,342
Enhanced Access	7,859	7,808	8,514	7,153
County Extradition	1,612	364	-	1,976
Firearm Permit Fees	6,791	8,504	2,579	12,716
General Drain Improvement	209,549	3,199	73,146	139,602
Health	22,584	611,591	427,070	207,105
Security Protection	8,939	2,296	2,975	8,260
Local Health Maintenance	215,308	92,431	146,290	161,449
Local Road and Street	772,789	290,231	737,978	325,042
LOIT Public Safety County Share	-	709,738	90,000	619,738
County Misdemeanant	36,563	24,368	34,325	26,606
County Highway	1,725,266	2,674,572	2,450,817	1,949,021
Auditor Plat Book	3,710	7,410	7,450	3,670
Rainy Day	971,484	224,197	1,136,031	59,650
Reassessment 2017	357,908	-	357,908	-
Recorder Record Perpetuation	61,324	36,158	25,722	71,760
Riverboat Distribution County Revenue	50,333	103,705	37,500	116,538
County Sheriff Pension	-	34,495	34,495	-
Solid Waste Administrative Fees	24,880	8,588	702	32,766
Supplemental Public Defender Services	98,322	60,282	36,837	121,767
Surplus Tax	8,974	10,276	17,021	2,229
Surveyor Corner Perpetuation	46,150	5,950	1,450	50,650
Tax Sale Redemption	30,150	29,388	-	59,538
Tax Sale Surplus	97,550	49,647	26,422	120,775
Local Health Department Trust	47,827	20,550	13,307	55,070
Unsafe Premises	44,610	18,924	10,555	52,979
CASA	49,788	102,882	95,308	57,362
Auditor Ineligible Deductions	89	-	-	89
County Elected Officials Training	4,315	2,296	3,849	2,762
Statewide 9-1-1	192,616	526,782	422,042	297,356
Adult Probation Administrative	50,315	21,842	-	72,157
Juvenile Probation Administrative	12,517	3,253	-	15,770
Adult Probation User Fees	557,719	71,082	70,943	557,858
Juvenile Probation User Fees	87,784	27,754	44,138	71,400
County User Fees	-	1,082	-	1,082
Drain Maintenance	659,342	191,531	180,002	670,871
County Historical Museum	3,470	-	-	3,470
Children First Collections	500	-	-	500
County Law Enforcement Continuing Education	5,990	11,468	7,893	9,565
TIF District - POET Chester	-	468,849	468,849	-
Self-Funded Insurance	1,948,848	1,286,090	1,342,938	1,892,000
Payroll Clearing	-	3,559,176	3,559,176	-
Payroll Donations - United Way	-	574	574	-
Payroll AFLAC Life	96	49	49	96

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

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Payroll Voluntary PERF	-	4,293	4,293	-
Payroll Child Support Payment	-	9,467	9,467	-
Payroll IN Deferred Compensation Plan	-	61,433	61,433	-
Payroll Federal Withholding	-	453,483	453,483	-
Payroll Medicare (FICA)	-	371,371	371,371	-
Payroll CAGIT	-	131,276	131,276	-
Payroll State Gross Income Tax	-	160,272	160,272	-
Payroll Wage Garnishment	-	18,484	18,484	-
Settlement	-	20,325,060	20,325,060	-
LOIT Operating Levy	-	3,311,808	3,311,808	-
LOIT Public Safety	-	1,851,131	1,851,131	-
LOIT Stabilization	917,789	-	917,789	-
CVET - Commercial Vehicle Excise	-	216,717	216,717	-
Weed Lien Collections	-	12,209	12,209	-
Sewage Lien Collections	-	41,584	41,584	-
Financial Institution Tax	-	153,113	153,113	-
CEDIT Homestead Credit	24,630	355	-	24,985
LOIT Homestead Credit	10,678	598,505	588,606	20,577
LOIT PTRC	69,491	3,291,776	3,302,698	58,569
LOIT Qualifying Residential PTRC	49,228	2,094,767	2,096,653	47,342
Fines and Forfeitures	446	2,890	2,354	982
Infraction Judgment Fees	2,942	56,542	52,235	7,249
Special Death Benefit Fees	55	1,855	1,760	150
State Sales Disclosure Fees	425	3,335	3,440	320
Coroner Continuing Education Fees	338	3,459	3,419	378
Adult Offender Interstate Compact	-	250	250	-
Mortgage Recording Fees	189	2,545	2,530	204
State Sex Offender Administration	35	362	362	35
Pro Bono Legal Services	262	-	-	262
Inheritance Tax	-	39,871	39,871	-
Education Plate Fees	19	319	338	-
Riverboat Revenue Sharing	-	194,826	194,826	-
Innkeeper's Tax - County Tourism	-	133,325	133,325	-
CAGIT	-	5,985,048	5,985,048	-
CEDIT - State Distribution	-	1,499,940	1,499,940	-
93.563 Prosecutor PCA	662	2,978	2,285	1,355
93.563 County IV-D Incentive	59,709	16,490	9,750	66,449
93.563 Prosecutor IV-D Incentive	175,417	24,804	23,563	176,658
93.563 Clerk IV-D Incentive - Prior	25,274	-	-	25,274
93.563 Clerk IV-D Incentive	33,592	16,490	24,720	25,362
Clerk Cashbook	605,304	2,815,561	3,057,817	363,048
Sheriff Commissary	34,202	166,277	153,115	47,364
Sheriff Inmate Trust	3,341	242,386	244,209	1,518
Treasurer Cashbook	705,443	700,645	704,693	701,395
20.609 Operation Pullover 2014 Grant	8	-	8	-
Law Enforcement Continuing Education	32,054	10,637	20,206	22,485
Pre-Trial Diversion	71,620	66,576	55,609	82,587
Jury Pay	7,755	7,967	3,816	11,906
Alcohol and Drug Program	338,778	60,447	71,537	327,688
Drug Court	8,992	6,077	10,911	4,158
County Sex Offender Administration	10,946	3,258	36	14,168
False Alarm Fees	25	-	-	25
K-2 Ordinance	1,437	3	-	1,440
TIF Liberty/LaFontaine	3,283	1,335	3,949	669
TIF Cinergy 7 Noble	-	2,620	2,620	-
TIF Cinergy 8 Wabash-Noble	-	789,805	789,805	-
TIF Cinergy 9 Wabash	-	117,174	117,174	-

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

WABASH COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
TIF Cinergy Chester	-	1,632	1,632	-
TIF Cinergy North Manchester	-	137,464	137,464	-
TIF Cinergy Pleasant	-	459	459	-
TIF Cinergy Main Street	-	136,959	136,959	-
TIF Business Park	-	302,438	302,438	-
TIF Ford Meter	-	17,197	17,197	-
TIF FMB 9 Wabash	-	68,340	68,340	-
TIF Miami/Market Street	-	22,210	22,210	-
Payroll Cancer and ICU	1,277	731	731	1,277
Payroll Cancer 125	232	5,928	5,920	240
Payroll Dental	706	8,682	8,638	750
Payroll Life	1,935	23,737	23,702	1,970
Payroll Short Term Disability	115	2,366	2,366	115
Payroll Vision Comp	1,078	11,263	11,435	906
Payroll Critical Illness	799	10,403	10,399	803
Payroll Accidental 125	59	1,864	1,829	94
Payroll Dependent Life	720	2,850	3,088	482
Payroll Voluntary Life	630	17,072	17,702	-
Payroll ROTH 457	-	28,104	28,104	-
Reassessment	-	499,508	151,572	347,936
EMA Sprint Reimbursement	18,925	-	2,738	16,187
LEPC Special Projects	2,142	1,012	1,557	1,597
Soil and Water Payroll Reimbursement	43	1,157	1,157	43
Commissary Payroll	2,349	31,726	31,768	2,307
EMA Volunteer Support	7,440	4,028	3,314	8,154
Commissioners Tax Certificate Sale	62,908	18,927	55,547	26,288
Community Corrections Project Income	104,344	171,345	144,022	131,667
Payroll Health Insurance 125	62,422	407,404	409,815	60,011
SWETA - State Welfare Excise Tax	-	1,151,220	1,151,220	-
Solid Waste Fee Collections	-	278,287	278,287	-
Common School	4,770	945	-	5,715
Veterans Affairs Equipment Reimbursement	-	1,304	905	399
11.554 GIS Data Exchange Program	2,000	-	1,000	1,000
16.607 Bulletproof Vest Grant	-	574	-	574
16.710 Child Restraint Grant	1,744	-	-	1,744
16.738 Justice Assistance Grant	-	82,629	82,629	-
20.509 Wabash County Transit Grant	-	467,014	439,604	27,410
20.609 Operation Pullover 2013 Grant	192	-	-	192
20.609 Operation Pullover 2015	-	3,754	3,605	149
20.703 LEPC HazMat	(2,011)	2,011	-	-
20.703 2015 LEPC HazMat Grant	-	7,451	7,451	-
93.268 Immunization Program Grant	14	-	-	14
93.507 SPHI Health Grant	30,194	10,970	428	40,736
97.042 EMA HLS Equipment Grant	121	-	-	121
97.042 EMA Salary Reimbursement	-	31,351	-	31,351
97.042 EMA Equipment Grant 2014-2015	-	8,484	8,484	-
97.073 EMA 2010 HLS Grant	14	-	-	14
97.073 EMA EOC Equipment Update Grant	-	12,336	12,336	-
Community Corrections Local Grant	15	-	-	15
Community Corrections/Court RRP Grant	-	140,400	-	140,400
Community Corrections/Probation Grant	-	88,400	-	88,400
2015 Community Foundation	-	10,000	5,805	4,195
Sheriff Cashbook	6,116	344,622	343,201	7,537
Totals	<u>\$ 19,623,122</u>	<u>\$ 72,814,100</u>	<u>\$ 73,499,049</u>	<u>\$ 18,938,173</u>

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

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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. 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants,

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from various sources including, but 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. Amounts disbursed 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. Amounts disbursed for 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, but not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, make transfers 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 amounts 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 amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, the following: 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 a cost-sharing 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
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Subsequent Events

On July 25, 2016, the County acquired a loan for the Albert Drudge drain reconstruction project in the amount of \$281,511. As of November 1, 2016, \$147,900 in loan draws had been completed.

On September 6, 2016, the County acquired a loan for the Roy Wertenberger drain repair project in the amount of \$179,545. As of November 1, 2016, no loan draws had been completed.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report 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 other information presented was approved by management of the County. It is presented as intended by the County.

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015

	County General	Accident Report Fees	CAGIT County Certified Shares	CEDIT - County Share	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant
Cash and investments - beginning	\$ 1,698,301	\$ 7,482	\$ 139,069	\$ 1,347,861	\$ 14,276	\$ 29,722	\$ 57,904
Receipts:							
Taxes	4,459,652	-	1,897,410	-	-	-	-
Licenses and permits	4,402	-	-	-	-	-	-
Intergovernmental receipts	989,631	-	11,474	706,779	-	571	191,464
Charges for services	567,990	4,668	-	-	-	-	-
Fines and forfeits	133,891	-	-	-	-	35,675	-
Other receipts	535,140	-	36,994	368,390	10,145	7	194,403
Total receipts	<u>6,690,706</u>	<u>4,668</u>	<u>1,945,878</u>	<u>1,075,169</u>	<u>10,145</u>	<u>36,253</u>	<u>385,867</u>
Disbursements:							
Personal services	4,271,569	-	914,709	-	-	14,602	268,243
Supplies	385,633	-	-	-	-	141	19,987
Other services and charges	1,473,591	-	736,492	796,807	-	2,085	79,004
Capital outlay	25,612	-	-	268,418	-	9,743	-
Other disbursements	436,183	378	-	231,286	-	-	18,200
Total disbursements	<u>6,592,588</u>	<u>378</u>	<u>1,651,201</u>	<u>1,296,511</u>	<u>-</u>	<u>26,571</u>	<u>385,434</u>
Excess (deficiency) of receipts over disbursements	<u>98,118</u>	<u>4,290</u>	<u>294,677</u>	<u>(221,342)</u>	<u>10,145</u>	<u>9,682</u>	<u>433</u>
Cash and investments - ending	<u>\$ 1,796,419</u>	<u>\$ 11,772</u>	<u>\$ 433,746</u>	<u>\$ 1,126,519</u>	<u>\$ 24,421</u>	<u>\$ 39,404</u>	<u>\$ 58,337</u>

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Community Transition Program	County Sales Disclosure Fees	Covered Bridges	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning and Right to Know
Cash and investments - beginning	\$ 46,829	\$ 4,281	\$ 16,680	\$ 3,405,290	\$ 878,084	\$ 37,948	\$ 9,862
Receipts:							
Taxes	-	-	-	295,873	217,593	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	35,650	-	3,700	70,384	26,012	-	-
Charges for services	-	3,335	-	-	-	25,729	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	10,894	2,630	-	4,473
Total receipts	35,650	3,335	3,700	377,151	246,235	25,729	4,473
Disbursements:							
Personal services	-	-	-	-	-	5,519	-
Supplies	160	-	-	-	14,684	-	964
Other services and charges	2,440	-	3,347	7,154	14,734	19,700	3,938
Capital outlay	-	-	-	121,665	232,452	-	-
Other disbursements	54,763	3,750	-	-	5,124	-	1,091
Total disbursements	57,363	3,750	3,347	128,819	266,994	25,219	5,993
Excess (deficiency) of receipts over disbursements	(21,713)	(415)	353	248,332	(20,759)	510	(1,520)
Cash and investments - ending	\$ 25,116	\$ 3,866	\$ 17,033	\$ 3,653,622	\$ 857,325	\$ 38,458	\$ 8,342

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Enhanced Access	County Extradition	Firearm Permit Fees	General Drain Improvement	Health	Security Protection	Local Health Maintenance
Cash and investments - beginning	\$ 7,859	\$ 1,612	\$ 6,791	\$ 209,549	\$ 22,584	\$ 8,939	\$ 215,308
Receipts:							
Taxes	-	-	-	2,290	278,625	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	26,747	-	33,139
Charges for services	7,808	364	8,504	-	80,638	2,296	2,640
Fines and forfeits	-	-	-	-	322	-	40
Other receipts	-	-	-	909	225,259	-	56,612
Total receipts	7,808	364	8,504	3,199	611,591	2,296	92,431
Disbursements:							
Personal services	-	-	-	-	249,235	-	8,991
Supplies	-	-	-	-	3,419	-	699
Other services and charges	8,514	-	-	-	144,608	2,975	18,247
Capital outlay	-	-	-	-	-	-	13,495
Other disbursements	-	-	2,579	73,146	29,808	-	104,858
Total disbursements	8,514	-	2,579	73,146	427,070	2,975	146,290
Excess (deficiency) of receipts over disbursements	(706)	364	5,925	(69,947)	184,521	(679)	(53,859)
Cash and investments - ending	\$ 7,153	\$ 1,976	\$ 12,716	\$ 139,602	\$ 207,105	\$ 8,260	\$ 161,449

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Local Road and Street	LOIT Public Safety County Share	County Misdemeanant	County Highway	Auditor Plat Book	Rainy Day	Reassessment 2017
Cash and investments - beginning	\$ 772,789	\$ -	\$ 36,563	\$ 1,725,266	\$ 3,710	\$ 971,484	\$ 357,908
Receipts:							
Taxes	-	354,869	-	754	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	289,102	-	24,368	2,667,360	-	-	-
Charges for services	-	-	-	1,198	7,410	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,129	354,869	-	5,260	-	224,197	-
Total receipts	290,231	709,738	24,368	2,674,572	7,410	224,197	-
Disbursements:							
Personal services	-	-	-	1,190,469	7,450	518,708	-
Supplies	737,978	-	-	752,644	-	-	-
Other services and charges	-	90,000	-	252,399	-	533,982	-
Capital outlay	-	-	-	252,470	-	-	-
Other disbursements	-	-	34,325	2,835	-	83,341	357,908
Total disbursements	737,978	90,000	34,325	2,450,817	7,450	1,136,031	357,908
Excess (deficiency) of receipts over disbursements	(447,747)	619,738	(9,957)	223,755	(40)	(911,834)	(357,908)
Cash and investments - ending	\$ 325,042	\$ 619,738	\$ 26,606	\$ 1,949,021	\$ 3,670	\$ 59,650	\$ -

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Recorder Record Perpetuation	Riverboat Distribution County Revenue	County Sheriff Pension	Solid Waste Administrative Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor Corner Perpetuation
Cash and investments - beginning	\$ 61,324	\$ 50,333	\$ -	\$ 24,880	\$ 98,322	\$ 8,974	\$ 46,150
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	84,955	-	-	-	-	-
Charges for services	36,158	-	895	7,979	60,282	-	5,950
Fines and forfeits	-	-	33,600	609	-	-	-
Other receipts	-	18,750	-	-	-	10,276	-
Total receipts	36,158	103,705	34,495	8,588	60,282	10,276	5,950
Disbursements:							
Personal services	22,187	-	34,495	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,435	37,500	-	702	-	-	1,450
Capital outlay	100	-	-	-	-	-	-
Other disbursements	-	-	-	-	36,837	17,021	-
Total disbursements	25,722	37,500	34,495	702	36,837	17,021	1,450
Excess (deficiency) of receipts over disbursements	10,436	66,205	-	7,886	23,445	(6,745)	4,500
Cash and investments - ending	\$ 71,760	\$ 116,538	\$ -	\$ 32,766	\$ 121,767	\$ 2,229	\$ 50,650

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust	Unsafe Premises	CASA	Auditor Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 30,150	\$ 97,550	\$ 47,827	\$ 44,610	\$ 49,788	\$ 89	\$ 4,315
Receipts:							
Taxes	-	49,647	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	20,550	-	72,922	-	-
Charges for services	-	-	-	18,924	29,500	-	2,296
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	29,388	-	-	-	460	-	-
Total receipts	29,388	49,647	20,550	18,924	102,882	-	2,296
Disbursements:							
Personal services	-	-	-	-	86,209	-	-
Supplies	-	-	-	-	256	-	-
Other services and charges	-	-	10,000	-	8,719	-	3,824
Capital outlay	-	-	3,307	-	124	-	-
Other disbursements	-	26,422	-	10,555	-	-	25
Total disbursements	-	26,422	13,307	10,555	95,308	-	3,849
Excess (deficiency) of receipts over disbursements	29,388	23,225	7,243	8,369	7,574	-	(1,553)
Cash and investments - ending	\$ 59,538	\$ 120,775	\$ 55,070	\$ 52,979	\$ 57,362	\$ 89	\$ 2,762

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Statewide 9-1-1	Adult Probation Administrative	Juvenile Probation Administrative	Adult Probation User Fees	Juvenile Probation User Fees	County User Fees	Drain Maintenance
Cash and investments - beginning	\$ 192,616	\$ 50,315	\$ 12,517	\$ 557,719	\$ 87,784	\$ -	\$ 659,342
Receipts:							
Taxes	-	-	-	-	-	-	188,579
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	526,402	21,842	3,253	69,991	16,792	-	-
Fines and forfeits	-	-	-	1,091	2	1,082	-
Other receipts	380	-	-	-	10,960	-	2,952
Total receipts	<u>526,782</u>	<u>21,842</u>	<u>3,253</u>	<u>71,082</u>	<u>27,754</u>	<u>1,082</u>	<u>191,531</u>
Disbursements:							
Personal services	-	-	-	13,562	43,752	-	-
Supplies	-	-	-	3,216	196	-	-
Other services and charges	343,696	-	-	29,977	190	-	-
Capital outlay	78,346	-	-	23,940	-	-	-
Other disbursements	-	-	-	248	-	-	180,002
Total disbursements	<u>422,042</u>	<u>-</u>	<u>-</u>	<u>70,943</u>	<u>44,138</u>	<u>-</u>	<u>180,002</u>
Excess (deficiency) of receipts over disbursements	<u>104,740</u>	<u>21,842</u>	<u>3,253</u>	<u>139</u>	<u>(16,384)</u>	<u>1,082</u>	<u>11,529</u>
Cash and investments - ending	<u>\$ 297,356</u>	<u>\$ 72,157</u>	<u>\$ 15,770</u>	<u>\$ 557,858</u>	<u>\$ 71,400</u>	<u>\$ 1,082</u>	<u>\$ 670,871</u>

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	County Historical Museum	Children First Collections	County Law Enforcement Continuing Education	TIF District - POET Chester	Self-Funded Insurance	Payroll Clearing	Payroll Donations - United Way
Cash and investments - beginning	\$ 3,470	\$ 500	\$ 5,990	\$ -	\$ 1,948,848	\$ -	\$ -
Receipts:							
Taxes	-	-	-	468,849	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,528	-	-	-	-
Other receipts	-	-	6,940	-	1,286,090	3,559,176	574
Total receipts	-	-	11,468	468,849	1,286,090	3,559,176	574
Disbursements:							
Personal services	-	-	-	-	2,079	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	7,893	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	468,849	1,340,859	3,559,176	574
Total disbursements	-	-	7,893	468,849	1,342,938	3,559,176	574
Excess (deficiency) of receipts over disbursements	-	-	3,575	-	(56,848)	-	-
Cash and investments - ending	\$ 3,470	\$ 500	\$ 9,565	\$ -	\$ 1,892,000	\$ -	\$ -

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Payroll AFLAC Life	Payroll Voluntary PERF	Payroll Child Support Payment	Payroll IN Deferred Compensation Plan	Payroll Federal Withholding	Payroll Medicare (FICA)	Payroll CAGIT
Cash and investments - beginning	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	49	4,293	9,467	61,433	453,483	371,371	131,276
Total receipts	49	4,293	9,467	61,433	453,483	371,371	131,276
Disbursements:							
Personal services	-	4,293	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	49	-	9,467	61,433	453,483	371,371	131,276
Total disbursements	49	4,293	9,467	61,433	453,483	371,371	131,276
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement	LOIT Operating Levy	LOIT Public Safety	LOIT Stabilization	CVET - Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 917,789	\$ -
Receipts:							
Taxes	-	-	18,750,159	2,394,019	354,869	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,574,901	-	1,496,262	-	216,717
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	160,272	18,484	-	917,789	-	-	-
Total receipts	160,272	18,484	20,325,060	3,311,808	1,851,131	-	216,717
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	160,272	18,484	20,325,060	3,311,808	1,851,131	917,789	216,717
Total disbursements	160,272	18,484	20,325,060	3,311,808	1,851,131	917,789	216,717
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(917,789)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax	CEDIT Homestead Credit	LOIT Homestead Credit	LOIT PTRC	LOIT Qualifying Residential PTRC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 24,630	\$ 10,678	\$ 69,491	\$ 49,228
Receipts:							
Taxes	12,209	41,584	-	-	-	3,291,776	2,094,767
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	153,113	-	598,505	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	355	-	-	-
Total receipts	<u>12,209</u>	<u>41,584</u>	<u>153,113</u>	<u>355</u>	<u>598,505</u>	<u>3,291,776</u>	<u>2,094,767</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>12,209</u>	<u>41,584</u>	<u>153,113</u>	<u>-</u>	<u>588,606</u>	<u>3,302,698</u>	<u>2,096,653</u>
Total disbursements	<u>12,209</u>	<u>41,584</u>	<u>153,113</u>	<u>-</u>	<u>588,606</u>	<u>3,302,698</u>	<u>2,096,653</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>355</u>	<u>9,899</u>	<u>(10,922)</u>	<u>(1,886)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,985</u>	<u>\$ 20,577</u>	<u>\$ 58,569</u>	<u>\$ 47,342</u>

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Fines and Forfeitures	Infraction Judgment Fees	Special Death Benefit Fees	State Sales Disclosure Fees	Coroner Continuing Education Fees	Adult Offender Interstate Compact	Mortgage Recording Fees
Cash and investments - beginning	\$ 446	\$ 2,942	\$ 55	\$ 425	\$ 338	\$ -	\$ 189
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	1,855	3,335	3,459	250	2,545
Fines and forfeits	2,890	56,542	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,890	56,542	1,855	3,335	3,459	250	2,545
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,354	52,235	1,760	3,440	3,419	250	2,530
Total disbursements	2,354	52,235	1,760	3,440	3,419	250	2,530
Excess (deficiency) of receipts over disbursements	536	4,307	95	(105)	40	-	15
Cash and investments - ending	\$ 982	\$ 7,249	\$ 150	\$ 320	\$ 378	\$ -	\$ 204

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	State Sex Offender Administration	Pro Bono Legal Services	Inheritance Tax	Education Plate Fees	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism	CAGIT
Cash and investments - beginning	\$ 35	\$ 262	\$ -	\$ 19	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	133,189	4,488,786
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	39,871	-	194,826	-	1,496,262
Charges for services	362	-	-	319	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	136	-
Total receipts	362	-	39,871	319	194,826	133,325	5,985,048
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	362	-	39,871	338	194,826	133,325	5,985,048
Total disbursements	362	-	39,871	338	194,826	133,325	5,985,048
Excess (deficiency) of receipts over disbursements	-	-	-	(19)	-	-	-
Cash and investments - ending	\$ 35	\$ 262	\$ -	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	CEDIT - State Distribution	93.563 Prosecutor PCA	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive - Prior	93.563 Clerk IV-D Incentive	Clerk Cashbook
Cash and investments - beginning	\$ -	\$ 662	\$ 59,709	\$ 175,417	\$ 25,274	\$ 33,592	\$ 605,304
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	1,499,940	1,131	3,392	5,103	-	3,392	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,847	13,098	19,701	-	13,098	2,815,561
Total receipts	1,499,940	2,978	16,490	24,804	-	16,490	2,815,561
Disbursements:							
Personal services	-	-	-	-	-	23,291	-
Supplies	-	-	-	-	-	86	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,499,940	2,285	9,750	23,563	-	1,343	3,057,817
Total disbursements	1,499,940	2,285	9,750	23,563	-	24,720	3,057,817
Excess (deficiency) of receipts over disbursements	-	693	6,740	1,241	-	(8,230)	(242,256)
Cash and investments - ending	\$ -	\$ 1,355	\$ 66,449	\$ 176,658	\$ 25,274	\$ 25,362	\$ 363,048

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Sheriff Commissary	Sheriff Inmate Trust	Treasurer Cashbook	20.609 Operation Pullover 2014 Grant	Law Enforcement Continuing Education	Pre-Trial Diversion	Jury Pay
Cash and investments - beginning	\$ 34,202	\$ 3,341	\$ 705,443	\$ 8	\$ 32,054	\$ 71,620	\$ 7,755
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	66,576	7,967
Fines and forfeits	-	-	-	-	10,637	-	-
Other receipts	166,277	242,386	700,645	-	-	-	-
Total receipts	166,277	242,386	700,645	-	10,637	66,576	7,967
Disbursements:							
Personal services	-	-	-	-	-	50,147	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	13,266	4,644	-
Capital outlay	-	-	-	-	-	818	-
Other disbursements	153,115	244,209	704,693	8	6,940	-	3,816
Total disbursements	153,115	244,209	704,693	8	20,206	55,609	3,816
Excess (deficiency) of receipts over disbursements	13,162	(1,823)	(4,048)	(8)	(9,569)	10,967	4,151
Cash and investments - ending	\$ 47,364	\$ 1,518	\$ 701,395	\$ -	\$ 22,485	\$ 82,587	\$ 11,906

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Alcohol and Drug Program	Drug Court	County Sex Offender Administration	False Alarm Fees	K-2 Ordinance	TIF Liberty/ LaFontaine	TIF Cinergy 7 Noble
Cash and investments - beginning	\$ 338,778	\$ 8,992	\$ 10,946	\$ 25	\$ 1,437	\$ 3,283	\$ -
Receipts:							
Taxes	-	-	-	-	-	1,335	2,620
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	5,000	-	-	-	-	-
Charges for services	60,447	-	3,258	-	-	-	-
Fines and forfeits	-	1,077	-	-	-	-	-
Other receipts	-	-	-	-	3	-	-
Total receipts	<u>60,447</u>	<u>6,077</u>	<u>3,258</u>	<u>-</u>	<u>3</u>	<u>1,335</u>	<u>2,620</u>
Disbursements:							
Personal services	60,032	-	-	-	-	-	-
Supplies	450	-	-	-	-	-	-
Other services and charges	10,740	10,047	-	-	-	3,949	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>315</u>	<u>864</u>	<u>36</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,620</u>
Total disbursements	<u>71,537</u>	<u>10,911</u>	<u>36</u>	<u>-</u>	<u>-</u>	<u>3,949</u>	<u>2,620</u>
Excess (deficiency) of receipts over disbursements	<u>(11,090)</u>	<u>(4,834)</u>	<u>3,222</u>	<u>-</u>	<u>3</u>	<u>(2,614)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 327,688</u>	<u>\$ 4,158</u>	<u>\$ 14,168</u>	<u>\$ 25</u>	<u>\$ 1,440</u>	<u>\$ 669</u>	<u>\$ -</u>

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	TIF Cinergy 8 Wabash-Noble	TIF Cinergy 9 Wabash	TIF Cinergy Chester	TIF Cinergy North Manchester	TIF Cinergy Pleasant	TIF Cinergy Main Street	TIF Business Park
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	789,805	117,174	1,632	137,464	459	136,959	302,438
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>789,805</u>	<u>117,174</u>	<u>1,632</u>	<u>137,464</u>	<u>459</u>	<u>136,959</u>	<u>302,438</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>789,805</u>	<u>117,174</u>	<u>1,632</u>	<u>137,464</u>	<u>459</u>	<u>136,959</u>	<u>302,438</u>
Total disbursements	<u>789,805</u>	<u>117,174</u>	<u>1,632</u>	<u>137,464</u>	<u>459</u>	<u>136,959</u>	<u>302,438</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	TIF Ford Meter	TIF FMB 9 Wabash	TIF Miami/Market Street	Payroll Cancer and ICU	Payroll Cancer 125	Payroll Dental	Payroll Life
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,277	\$ 232	\$ 706	\$ 1,935
Receipts:							
Taxes	17,197	68,340	22,210	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	731	5,928	8,682	23,737
Total receipts	<u>17,197</u>	<u>68,340</u>	<u>22,210</u>	<u>731</u>	<u>5,928</u>	<u>8,682</u>	<u>23,737</u>
Disbursements:							
Personal services	-	-	-	731	5,920	8,638	23,702
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>17,197</u>	<u>68,340</u>	<u>22,210</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>17,197</u>	<u>68,340</u>	<u>22,210</u>	<u>731</u>	<u>5,920</u>	<u>8,638</u>	<u>23,702</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8</u>	<u>44</u>	<u>35</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,277</u>	<u>\$ 240</u>	<u>\$ 750</u>	<u>\$ 1,970</u>

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Payroll Short Term Disability	Payroll Vision Comp	Payroll Critical Illness	Payroll Accidental 125	Payroll Dependent Life	Payroll Voluntary Life	Payroll ROTH 457
Cash and investments - beginning	\$ 115	\$ 1,078	\$ 799	\$ 59	\$ 720	\$ 630	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,366	11,263	10,403	1,864	2,850	17,072	28,104
Total receipts	2,366	11,263	10,403	1,864	2,850	17,072	28,104
Disbursements:							
Personal services	2,366	11,435	10,399	1,829	3,088	17,702	28,104
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	2,366	11,435	10,399	1,829	3,088	17,702	28,104
Excess (deficiency) of receipts over disbursements	-	(172)	4	35	(238)	(630)	-
Cash and investments - ending	\$ 115	\$ 906	\$ 803	\$ 94	\$ 482	\$ -	\$ -

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Reassessment	EMA Sprint Reimbursement	LEPC Special Projects	Soil and Water Payroll Reimbursement	Commissary Payroll	EMA Volunteer Support	Commissioners Tax Certificate Sale
Cash and investments - beginning	\$ -	\$ 18,925	\$ 2,142	\$ 43	\$ 2,349	\$ 7,440	\$ 62,908
Receipts:							
Taxes	128,698	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	12,355	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	358,455	-	1,012	1,157	31,726	4,028	18,927
Total receipts	499,508	-	1,012	1,157	31,726	4,028	18,927
Disbursements:							
Personal services	1,000	-	-	1,157	31,726	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	150,272	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	300	2,738	1,557	-	42	3,314	55,547
Total disbursements	151,572	2,738	1,557	1,157	31,768	3,314	55,547
Excess (deficiency) of receipts over disbursements	347,936	(2,738)	(545)	-	(42)	714	(36,620)
Cash and investments - ending	\$ 347,936	\$ 16,187	\$ 1,597	\$ 43	\$ 2,307	\$ 8,154	\$ 26,288

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	Community Corrections Project Income	Payroll Health Insurance 125	SWETA - State Welfare Excise Tax	Solid Waste Fee Collections	Common School	Veterans Affairs Equipment Reimbursement	11.554 GIS Data Exchange Program
Cash and investments - beginning	\$ 104,344	\$ 62,422	\$ -	\$ -	\$ 4,770	\$ -	\$ 2,000
Receipts:							
Taxes	-	-	-	278,287	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,151,220	-	-	1,304	-
Charges for services	171,345	-	-	-	945	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	407,404	-	-	-	-	-
Total receipts	171,345	407,404	1,151,220	278,287	945	1,304	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	144,022	409,815	1,151,220	278,287	-	905	1,000
Total disbursements	144,022	409,815	1,151,220	278,287	-	905	1,000
Excess (deficiency) of receipts over disbursements	27,323	(2,411)	-	-	945	399	(1,000)
Cash and investments - ending	\$ 131,667	\$ 60,011	\$ -	\$ -	\$ 5,715	\$ 399	\$ 1,000

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	16.607 Bulletproof Vest Grant	16.710 Child Restraint Grant	16.738 Justice Assistance Grant	20.509 Wabash County Transit Grant	20.609 Operation Pullover 2013 Grant	20.609 Operation Pullover 2015	20.703 LEPC HazMat
Cash and investments - beginning	\$ -	\$ 1,744	\$ -	\$ -	\$ 192	\$ -	\$ (2,011)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	574	-	82,629	467,014	-	3,747	920
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	7	1,091
Total receipts	574	-	82,629	467,014	-	3,754	2,011
Disbursements:							
Personal services	-	-	-	-	-	3,605	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	82,629	439,604	-	-	-
Total disbursements	-	-	82,629	439,604	-	3,605	-
Excess (deficiency) of receipts over disbursements	574	-	-	27,410	-	149	2,011
Cash and investments - ending	\$ 574	\$ 1,744	\$ -	\$ 27,410	\$ 192	\$ 149	\$ -

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	20.703 2015 LEPC HazMat Grant	93.268 Immunization Program Grant	93.507 SPHI Health Grant	97.042 EMA HLS Equipment Grant	97.042 EMA Salary Reimbursement	97.042 EMA Equipment Grant 2014-2015	97.073 EMA 2010 HLS Grant
Cash and investments - beginning	\$ -	\$ 14	\$ 30,194	\$ 121	\$ -	\$ -	\$ 14
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	7,451	-	10,500	-	31,351	8,484	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	470	-	-	-	-
Total receipts	7,451	-	10,970	-	31,351	8,484	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	428	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,451	-	-	-	-	8,484	-
Total disbursements	7,451	-	428	-	-	8,484	-
Excess (deficiency) of receipts over disbursements	-	-	10,542	-	31,351	-	-
Cash and investments - ending	\$ -	\$ 14	\$ 40,736	\$ 121	\$ 31,351	\$ -	\$ 14

WABASH COUNTY
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2015
(Continued)

	97.073 EMA EOC Equipment Update Grant	Community Corrections Local Grant	Community Corrections/ RRP Grant	Community Corrections/ Probation Grant	2015 Community Foundation	Sheriff Cashbook	Totals
Cash and investments - beginning	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 6,116	\$ 19,623,122
Receipts:							
Taxes	-	-	-	-	-	-	41,780,117
Licenses and permits	-	-	-	-	-	-	4,402
Intergovernmental receipts	12,336	-	140,400	88,400	-	-	14,561,908
Charges for services	-	-	-	-	-	-	1,835,507
Fines and forfeits	-	-	-	-	-	-	281,986
Other receipts	-	-	-	-	10,000	344,622	14,350,180
Total receipts	12,336	-	140,400	88,400	10,000	344,622	72,814,100
Disbursements:							
Personal services	-	-	-	-	-	-	7,940,944
Supplies	-	-	-	-	-	-	1,920,513
Other services and charges	-	-	-	-	-	-	4,830,749
Capital outlay	-	-	-	-	-	-	1,030,490
Other disbursements	12,336	-	-	-	5,805	343,201	57,776,353
Total disbursements	12,336	-	-	-	5,805	343,201	73,499,049
Excess (deficiency) of receipts over disbursements	-	-	140,400	88,400	4,195	1,421	(684,949)
Cash and investments - ending	\$ -	\$ 15	\$ 140,400	\$ 88,400	\$ 4,195	\$ 7,537	\$ 18,938,173

WABASH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

Government	Accounts Payable	Accounts Receivable
Governmental activities	\$ 114,142	\$ 81,680

WABASH COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Sheriff Department Vehicles 2014	\$ 24,552	06/30/2014	12/31/2016
Crossroads Bank	Sheriff Department Vehicles 2015	17,053	06/30/2015	12/31/2017
Crossroads Bank	Central Dispatch Radio Equipment	<u>62,184</u>	03/01/2015	02/01/2017
Total of annual lease payments		<u><u>\$ 103,789</u></u>		

WABASH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2015

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.

	Ending Balance
Governmental activities:	
Land	\$ 169,541
Infrastructure	63,384,694
Buildings	6,718,509
Machinery, equipment, and vehicles	<u>5,406,442</u>
Total capital assets	<u>\$ 75,679,186</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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

TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Wabash County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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.

Basis for Qualified Opinion on Child Support Enforcement

As described in item 2015-006 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting that are applicable to its Child Support Enforcement. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

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

Qualified Opinion on Child Support Enforcement

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraph, 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 Child Support Enforcement for the year ended December 31, 2015.

Unmodified Opinion on the Other 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 the other major federal program identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2015.

Other 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2015-005, 2015-006, and 2015-007, that we consider to be material weaknesses.

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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

November 29, 2016

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

WABASH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2014-WF-AX-0062 2014-VA-GX-0062	\$ - -	\$ 9,125 39,975
Total - Crime Victim Assistance				-	49,100
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY 2014	-	574
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	2013-DJ-BX-0039 2014-DJ-BX-1191	- -	10,000 72,629
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	82,629
Total - Department of Justice				-	132,303
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster	Indiana Department of Transportation	20.205			
Highway Planning and Construction					
Bridge Inspections			A249-14-320056	-	10,275
Bridge #24 Ogden Road			A249-10-320541	-	36,830
Total - Highway Planning and Construction Cluster				-	47,105
Federal Transit Cluster					
Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526	FY 2015	27,410	27,410
Total - Federal Transit Cluster				27,410	27,410
Highway Safety Cluster					
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	D3-15-8987	-	3,746
Total - Highway Safety Cluster				-	3,746
ARRA Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	A249-14-320497	93,380	93,380
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	A249-14-320436 A249-15-320498	50,903 187,383	50,903 187,383
Total - Formula Grants for Rural Areas				238,286	238,286
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	C44P-4-440B C44P-5-453B	- -	920 7,451
Total - Interagency Hazardous Materials Public Sector Training and Planning Grants				-	8,371
Total - Department of Transportation				359,076	418,298
<u>Department of Health and Human Services</u>					
Child Support Enforcement	Indiana Department of Child Services	93.563	2015	-	299,962
Total - Department of Health and Human Services				-	299,962
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-536B C44P-5-767B	- -	8,484 31,351
Total - Emergency Management Performance Grants				-	39,835
State Homeland Security Program (SHSP)	Indiana Department of Homeland Security	97.073	C44P-5-631B	-	12,336
Total - Department of Homeland Security				-	52,171
Total federal awards expended				\$ 359,076	\$ 902,734

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

WABASH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
20.509	Formula Grants for Rural Areas	Unmodified
93.563	Child Support Enforcement	Qualified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

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

Section II - Financial Statement Findings

FINDING 2015-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

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).

There were the following errors:

1. Bulletproof Vest Partnership Program expenditures were understated by \$574.
2. Highway Planning and Construction Cluster expenditures were understated by \$5,124.
3. Bus and Bus Facilities Formula Program expenditures were understated by \$27,410.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

4. State and Community Highway Safety expenditures were overstated by \$8.
5. ARRA Formula Grants for Rural Areas expenditures were understated by \$93,380.
6. Formula Grants for Rural Areas expenditures were overstated by \$228,728.
7. Expenditures totaling \$428 were included in the SEFA by error.
8. Child Support Enforcement expenditures were understated by \$239,200.
9. Several program titles and program identifying numbers were not included.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

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 County Auditors of Indiana, Chapter 14)

2 CFR 200.508 states in part: "The auditee must . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must be included.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a proper system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-002 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY AUDITOR

Condition

There were several deficiencies in the internal control system of the County Auditor related to financial transactions and reporting. The following deficiencies constitute material weaknesses.

Preparing Financial Statements: The County Auditor had not identified risks to the preparation of a reliable financial statement and, as a result, had failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements, including notes to the financial statement. There were no controls in place to ensure the accuracy prior to submitting the financial statement.

Monitoring of Controls: An evaluation of the County's system of internal control had not been conducted. Additionally, the County had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting required the County to monitor and assess the quality of the system of internal control.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

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 County Auditors of Indiana, Chapter 14)

Cause

Management of the County had not established a proper system of internal control. An evaluation of the County's system of internal control had not been conducted. Management had not conducted a risk assessment related to the County's financial reporting and transactions.

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-003 - FINANCIAL TRANSACTIONS AND REPORTING - COUNTY TREASURER

Condition

There were deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting. The following deficiencies constitute material weaknesses.

Lack of Segregation of Duties: The County Treasurer had not separated incompatible activities related to cash and investments. Bank account reconciliements were completed for individual bank accounts; however, there were no controls to ensure the bank reconciliements were completed consistently and timely.

Criteria

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.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 County Treasurers of Indiana, Chapter 10)

Cause

Management of the County had not established a proper system of internal control. An evaluation of the County's system of internal control had not been conducted. Management had not conducted a risk assessment related to the County's financial reporting and transactions.

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2015-004 - FINANCIAL TRANSACTIONS AND REPORTING - CLERK OF THE CIRCUIT COURT

Condition

There were the following deficiencies in the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting. The following deficiencies constitute material weaknesses.

Lack of Segregation of Duties:

The Clerk had not separated incompatible activities related to cash and investments. There were no controls over the bank account reconciliations prepared by the Deputy Clerk.

The Clerk had not separated incompatible activities related to receipting. One Deputy Clerk was solely responsible for balancing the drawers each day, preparing the deposit slip, depositing the money in the bank, and occasionally completing the monthly bank reconciliation.

The Clerk had not separated incompatible activities related to disbursements. One Deputy Clerk was responsible for printing, signing (via stamp), and mailing checks from Computer Systems, Incorporated (CSI) twice a month. A separate Deputy Clerk was responsible for printing, signing (via stamp), and mailing checks for the Indiana Support Enforcement Tracking System (ISETS) on a daily basis. There were no controls to ensure the accuracy of the disbursements prior to mailing the checks.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Preparing Financial Statements: The Clerk had not identified risks to the preparation of a reliable financial statement and, as a result, had failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatements. The Deputy Clerk was responsible for the preparation of the County Annual Report (CAR-1) which was submitted to the County Auditor for inclusion in the Financial Statement (Gateway Report). The Clerk's signature was stamped on the report but there were controls to ensure the accuracy of the CAR-1 prior to being submitted.

Monitoring of Controls: An evaluation of the Clerk's system of internal control had not been conducted. Additionally, the Clerk had no process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting required the County to monitor and assess the quality of the system of internal control.

Criteria

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

Cause

Management of the County had not established a proper system of internal control. An evaluation of the County's system of internal control had not been conducted. Management had not conducted a risk assessment related to the County's financial reporting and transactions.

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2015-005 - INTERNAL CONTROL OVER FORMULA GRANTS FOR RURAL AREAS

Federal Agency: Department of Transportation

Federal Program: Formula Grants for Rural Areas

CFDA Number: 20.509

Federal Award Numbers and Years or Other Identifying Numbers: A249-14-320497, A249-14-320436,
A249-15-320498

Pass-Through Entity: Indiana Department of Transportation

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-005.

Condition

Management of the County had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the Subrecipient Monitoring compliance requirement. The following deficiency constituted a material weakness.

The County passed through Formula Grants for Rural Areas funds to a subrecipient, but did not monitor the activities of the subrecipient as necessary to ensure that federal awards were used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements.

Context

The County did not have adequate controls in place to comply with the Subrecipient Monitoring requirement of the Formula Grants for Rural Areas program.

Criteria

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not developed an effective system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the compliance requirement. A lack of segregation of duties within an internal control system could have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the Subrecipient Monitoring compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

***FINDING 2015-006 - ACTIVITIES ALLOWED OR UNALLOWED,
ALLOWABLE COSTS/COST PRINCIPLES, AND REPORTING***

Federal Agency: Department of Health and Human Services

Federal Program: Child Support Enforcement

CFDA Number: 93.563

Federal Award Number and Year (or Other Identifying Number): 2015

Pass-Through Entity: Indiana Department of Child Services

This is a combined repeat of three findings from the immediate prior year. The prior year finding numbers were 2014-006, 2014-007, and 2014-008.

Condition

Management of the County had not established an effective internal control system, which would have included segregation of duties, related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting compliance requirements. The following deficiencies constitute material weaknesses.

The County Prosecutor's office had not designed or implemented policies and procedures to ensure that the Monthly Expense Claims were accurately prepared.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The Monthly Expense Claim for the County Prosecutor's office included compensation for one employee whose rate of pay could not be recalculated. This was due to the fact that the County Prosecutor's office could only provide the hours the employee worked throughout the year on Title IV-D but could not provide the total hours the employee worked throughout the year for the County Prosecutor's office in general. The employee's Title IV-D hours worked fluctuated throughout the year but the salary paid from federal reimbursements remained the same. Officials could not inform us how many hours the total salary included. Therefore, we could not establish that the employee's salary paid from Title IV-D reimbursements was accurate and allowable. The Monthly Expense Claim also included an excess portion of the county share of employee health insurance expense for three employees.

Employee Salary and Employer Federal Insurance Contributions Act (FICA) Expenditures: An employee who worked part-time was paid a consistent salaried amount from Prosecutor's IV-D reimbursements recorded in the County General fund. Time records were not provided for all time worked in order to recalculate and substantiate the amount paid. Reimbursed salary totaled \$14,974 and the employee share of FICA totaled \$1,145, resulting in questioned costs in the amount of \$16,119.

Employer Health Insurance Expenditures: The County Prosecutor's office duplicated a portion of the employer share of health insurance benefits for three employees when requesting federal reimbursement. Insurance claimed for reimbursement totaled was \$56,065; however, the correct portion should have been \$24,371, resulting in questioned costs in the amount of \$31,694.

Context

The County had a lack of internal controls and had not properly reviewed the Monthly Expense Claims prior to submission to ensure compliance.

Criteria

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

45 CFR 304.20(b) states in part:

"Services and activities for which Federal financial participation will be available shall be those made pursuant to the approved title IV-D State plan which are determined by the Secretary to be necessary expenditures properly attributable to the Child Support Enforcement program . . ."

OMB Circular A-87, Attachment B, item 8(h)(4), states in part:

"Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non Federal award,
- (c) An indirect cost activity and a direct cost activity, . . ."

Cause

Management had not developed an effective system of internal controls that segregated key functions.

Effect

The failure to establish internal control's enabled material compliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

Questioned costs identified totaled \$47,813.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2015-007 - INTERNAL CONTROL OVER CHILD SUPPORT ENFORCEMENT

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): 2015
Pass-Through Entity: Indiana Department of Child Services

This is a repeat finding from the immediate prior year. The prior year finding number was 2014-009.

Condition

Management had not established an effective internal control system to ensure the reliability and accuracy of data used in determining the indirect costs that were charged to the program. The County hired an outside consultant to prepare their indirect cost allocation plan. The consultant submitted the plan to the Indiana Department of Child Services for the reimbursement of the indirect costs for the County. The County had not established verifiable controls or procedures for ensuring that the cost allocation plan is accurate, by at a minimum, ensuring that the amounts included in the cost allocation plan were the correct amounts from the prior's year's financial statement. Controls were not established to monitor the consultant's report.

Context

The County did not have adequate controls in place to comply with the Allowable Costs/Cost Principal requirement of the Child Support Enforcement program.

Criteria

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. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal awards in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not developed an effective system of internal controls that segregated key functions.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Effect

The failure to establish an effective internal control system placed 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 have also allowed noncompliance with the compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the programs.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls related to the grant agreement and the Allowable Costs/Cost Principal compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

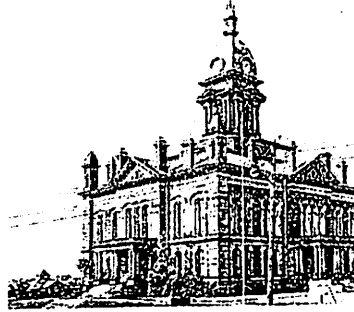
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AUDITEE-PREPARED DOCUMENTS

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

Wabash County Auditor
Linda L Conrad

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



Summary Schedule of Prior Audit Findings

Finding 2014-001

2014

Contact Person Responsible for Corrective Action:

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0221

Status of Audit Findings:

The County did not have a proper system of Internal Controls 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 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 SEFA could remain undetected.

Signature

Title

Date

Wabash County Auditor

Linda L Conrad

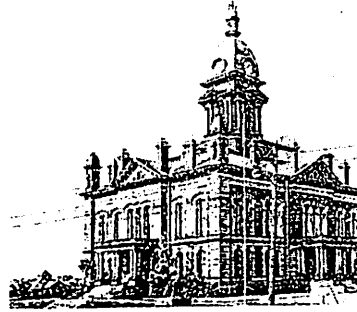
One West Hill Street

Wabash, Indiana 46992

Phone (260) 563-0661, Ext.1222

Fax (260) 563-7910

lconrad@wabashcounty.in.gov



Summary Schedule of Prior Audit Findings

Finding 2014-002

2014

Contact Person Responsible for Corrective Action:

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0661

Status of Audit Findings:

The County Auditor did not have a proper system of Internal Controls in place for submitting the County's Financial Statement on Gateway. There should have been more than one Employee submitting and checking every entry.

Linda L. Conrad

Signature

Auditor

Title

11/15/2016

Date

Wabash County Treasurer
1 W Hill Street Suite 104
Wabash, IN 46992
Sharon K. Shaw, Treasurer
(260) 563-0661, ext. 1259
treasurer@wabashcounty.in.gov

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-003

Fiscal year I which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Sharon K. Shaw
Contact Phone Number: (260) 563-0661, ext. 1259

Status of Audit Finding: The monthly bank reconcilements are performed by the Deputy Treasurer. Upon her completion I, as Treasurer, also review the reconcilements when I prepare the County Treasurer's Monthly Report. In 2013 it was strongly suggested by State Board of Accounts that I have a council member review each monthly reconciliation and sign it. A council member is reviewing each month.

It was suggested by State Board of Accounts during this year's audit that the deputy treasurer sign the bank statement after reconciling. This is being done now.

Sharon K Shaw
Wabash County Treasurer
October 24, 2016

Clerk of the Wabash Circuit Court
Wabash County Judicial Center
69 West Hill Street
Wabash, Indiana 46992
Elaine J. Martin, Clerk
Phone (260) 563-0661 Fax: (260) 569-1352

Oct 25, 2016

FINDING 2014-004

Fiscal year in which the finding initially occurred: 2014

Contact Person Responsible for Corrective Action: Elaine J. Martin
Contact Phone Number: 260-563-0661 ext 1230

Status of Audit Finding: My exit conference was 10/11/16. Our status two weeks later on 10/25/16:

(1) ISETS – done! The child support Deputy Clerk prints the support checks and verifies the checks by signing the Check Register. A bookkeeper then reviews the checks, signs the Check Register and mails the support checks.

(2) One bookkeeper places her initials on the deposit slips to confirm accuracy of deposit after prepared by the other bookkeeper.

(3) Bookkeeper who prepares the bank deposits no longer takes the deposits to the bank.

(4) Remainder of corrective action plan will be put in place starting January 2017 when second bookkeeper returns from maternity leave.



Elaine J. Martin
Wabash Circuit Court Clerk
Oct 25, 2016

Wabash County Board Of Commissioners

One West Hill Street, Suite 102
Wabash, IN 46992

Summary Schedule of Prior Audit Findings

Finding 2014-005

2014

Pass – Through Entity: Indiana Department of Transportation

Contact Persons Responsible for Corrective Action:

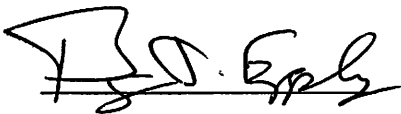
Barry J. Eppley, Wabash County Commissioner

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0661

Status of Audit Findings:

With the continuing quarterly visits to the Commissioners meetings by the Transit Department, the Commissioner are requesting detailed documentation of how these monies are being spent.



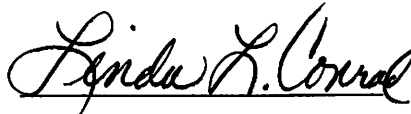
Signature

President of Commissioners

Title

11-16-2016

Date



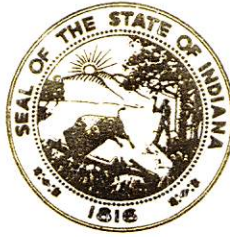
Signature

Auditor

Title

11/15/2016

Date



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-006

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: DEBBIE TIFFANY

Contact Phone Number: (260) 563-1105

Status of Audit Finding: Wabash County IV-D Office is working with the Indiana State Child Support Bureau to arrange a method to pay back the over reported claims.

Debbie Tiffany, Investigator, has refigured all claims for 2014 and has forwarded them for review to the Indiana Child Support Bureau.

The Wabash County IV-D Office and the Indiana State Child Support Bureau should have a signed agreement for pay back by December 31, 2016.

(Signature)

PROSECUTOR _____
(Title)

11/04/16 _____
(Date)



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-007

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services

Contact Person Responsible for Corrective Action: DEBBIE TIFFANY

Contact Phone Number: (260) 563-1105

Status of Audit Finding: Wabash County IV-D Office is working with the Indiana State Child Support Bureau to arrange a method to pay back the over reported claims.

Debbie Tiffany, Investigator, has refigured all claims for 2014 and has forwarded them for review to the Indiana Child Support Bureau.

The Wabash County IV-D Office and the Indiana State Child Support Bureau should have a signed agreement for pay back by December 31, 2016.


(Signature)

PROSECUTOR _____
(Title)

11/04/16 _____
(Date)



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2014-008

Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Child Services
Contact Person Responsible for Corrective Action: DEBBIE TIFFANY
Contact Phone Number: (260) 563-1105

Status of Audit Finding: Wabash County IV-D Office is working with the Indiana State Child Support Bureau to arrange a method to pay back the over reported claims.

Debbie Tiffany, Investigator, has refigured all claims for 2014 and has forwarded them for review to the Indiana Child Support Bureau.

The Wabash County IV-D Office and the Indiana State Child Support Bureau should have a signed agreement for pay back by December 31, 2016

(Signature)

PROSECUTOR

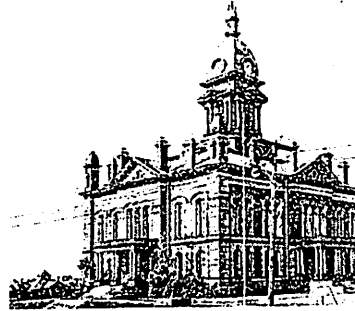
(Title)

11/04/16

(Date)

Wabash County Auditor
Linda L Conrad

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



Summary Schedule of Prior Audit Findings

Finding 2014-009

2014

Pass-Through Entity : Indiana Department of Child Services

Contact Person Responsible for Corrective Action:

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0221

Status of Audit Findings:

The County contracts an outside consultant to prepare the indirect cost allocation program. The Auditor's Office supplies the company with reports in which they derive their information for reimbursement. Moving forward the Auditors' Office will ask for reports from the Consultant to explain where they get the information and how they derive at the percentages of reimbursement they are requesting for the County from IDCS.

Linda L. Conrad

Signature

Auditor

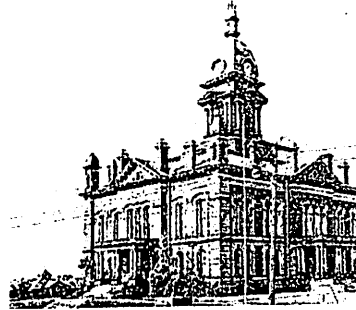
Title

11/15/2016

Date

Wabash County Auditor
Linda L Conrad

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



Corrective Action Plan

Finding 2015-001

2016

Contact Person Responsible for Corrective Action:

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0221

We concur with the finding.

Description of Corrective Action Plan:

The Schedule of Expenditures of Federal (SEFA) is completed by a Deputy Auditor and reviewed by another Deputy Auditor to verify the supporting documentation is correctly submitted. Internal controls are in place to prevent, detect and correct errors on the SEFA report will include verification of accuracy signature and date by a Deputy Auditor and another Deputy Auditor on the documentation prior to submitting the SEFA report on the Gateway reporting system.

Anticipated completion date:

Start the implementation immediately,

Linda L. Conrad

Signature

Auditor

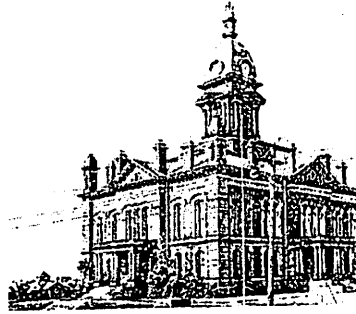
Title

November 17, 2016

Date

Wabash County Auditor
Linda L Conrad

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



Corrective Action Plan

Finding 2015-002

2016

Contact Person Responsible for Corrective Action:

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0221

We concur with the finding.

Description of Corrective Action Plan:

Although we take every effort in our power to do everything correctly, there is always room for improvement. The Financial report is implemented by several Deputy Auditors according to duties performed in the office. The Deputy submits the information in to the Gateway System and is reviewed by fellow Deputy Auditor's to verify the supporting documentation is correctly submitted. Internal controls are in place to prevent, detect and correct errors to the Financial Report will include verification of accuracy, signature and date by the Auditor when submission is completed.

Anticipated completion date:

January 2, 2017

Signature

Title

Date

Wabash County Treasurer
1 W Hill Street Suite 104
Wabash, IN 46992
Sharon K. Shaw, Treasurer
(260) 563-0661, ext. 1259
treasurer@wabashcounty.in.gov

CORRECTIVE ACTION PLAN

FINDING 2015-003

Contact Person Responsible for Corrective Action: Sharon K. Shaw
Contact Phone Number: (260) 563-0661, ext. 1259

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan: The monthly bank reconcilements are performed by the Deputy Treasurer. Upon her completion I, as Treasurer, also review the reconcilements when I prepare the County Treasurer's Monthly Report. In 2013 it was strongly suggested by State Board of Accounts that I have a council member review each monthly reconciliation and sign it. Each year each office has a council member liaison assigned to us. Each year I have asked my liaison to review the bank statements and reconciliations. The liaison is reviewing them but not on a monthly basis. He may come into my office and review two (2) or more months at a time. In the future this office will ask a council member that can assure us that he or she has the time to come in each month to review the reconcilements.

It was suggested by State Board of Accounts during the 2014 audit that was completed in 2016 that the Deputy Treasurer sign the bank statement after reconciling. This is being done now. As I stated in the corrective action plan for 2014 these controls would have been in place had I known. There are only two (2) employees in this office so there are many shared duties.

Anticipated Completion Date: Immediately

The Wabash County Treasurer's Internal Control Policy and Transaction Map for Receipting of Cash and Checks for Payments are available in the Wabash County Treasurer's Office for review.

Sharon L Shaw
Wabash County Treasurer
November 29, 2016

Clerk of the Wabash Circuit Court

Wabash County Judicial Center

69 West Hill Street

Wabash, Indiana 46992

Elaine J. Martin, Clerk

Phone (260) 563-0661 Fax: (260) 569-1352

CORRECTIVE ACTION PLAN

FINDING 2015-004

Contact Person Responsible for Corrective Action: Elaine J. Martin, Clerk
Contact Phone Number: 260-563-0661 x-1230

Views of Responsible Official: The findings by the SBOA for 2015 are almost identical with their findings for 2014, with no corrective action plan done by this office in between those two years since the SBOA conducted both audits at the same time.

This Clerk has been in the Wabash County Clerk's office since 1995 and will note that the practices of receipt of money and disbursements of checks have continued to be the same since 1995.

In January 2014 when I received approval from the Wabash County Council to add a second bookkeeper to the job description of one of the Deputy Clerks, many of the bookkeepers' responsibilities were shared. Unfortunately the bookkeepers fell into a habit of comfort and did not adequately continue the practice of "signing off" on their daily procedures, which the SBOA pointed out in the 2014 audit. That has now been corrected since the SBOA audit was completed in Oct 2016 for 2014.

The 2015-004 Finding, second paragraph under Lack of Segregation of Duties states that "one Deputy Clerk was solely responsible for balancing the drawers each day, preparing the deposit slip, depositing the money in the bank, and occasionally completely the monthly bank reconciliation". That is not entirely correct. I, as Clerk, take the money deposits to the bank almost 90% of the time throughout the year. I do occasionally need the bookkeepers to take the deposits on the days I am not in the office, i.e. vacation days, sick days, conference/seminars, and the week or two prior to each Election. Also, the second bookkeeper does those duties of the first bookkeeper when the first bookkeeper is off work, balancing the drawers each day, preparing the deposit slips. Additionally, the second bookkeeper does review and confirm the bank deposit slips daily.

Description of Corrective Action Plan:

(1) Cash – This office has two (2) bookkeepers. #1 Bookkeeper will prepare the bank reconciliation one month and have the Clerk review and sign the Monthly Report. The #2 bookkeeper will prepare the bank reconciliation the next month and have the Clerk review and sign the Monthly Report before it is submitted to the Auditor. The bookkeepers will alternate each month doing the bank reconciliation.

(2) Receipts – The bookkeepers will both be responsible for balancing the drawers each day and preparing the deposit slip on an every other week schedule. #1 Bookkeeper will balance the drawers and prepare the bank deposit slips. #2 Bookkeeper will verify the money and initial the deposit slips for accuracy. The bookkeepers will no longer take the bank deposits to the bank. The majority of the time the bank deposits are taken to the bank by the Clerk. However, there are occasions when the Clerk is not able to do so, in those instances a First Deputy will take the bank deposits.

(3) Disbursements – Issuing checks from our Trust account out of our CSI case management system occur twice per month. #1 bookkeeper will print and signature stamp the Trust check in preparation for mailing. #2 bookkeeper will review the Trust checks and mail the Trust check. This procedure will alternate every two weeks between the bookkeepers.

ISETS – The child support Deputy Clerk will print the child support checks and verify the checks by signing the Check Register. One of the two bookkeepers will then review the checks, sign the Check Register and mail the support checks.

(4) Financial Close and Reporting -- Both of the bookkeepers will prepare the County Annual Report (CAR-1). After preparation and review by BOTH bookkeepers each bookkeeper will "sign off" on a written copy for submission to the Clerk for review. The Clerk will personally sign the CAR-1 prior to submission to the County Auditor for inclusion in the Financial Statement.

Anticipated Completion Date: started August 2016, will be fully implemented in January 2017 upon the return of the second bookkeeper from maternity leave.

(1) The ISETS changes have been completely implemented.

(2) Neither bookkeeper takes the daily bank deposits to the bank: done only by the Clerk, or First Deputy.


(Signature)

Wabash County Clerk of Circuit Court
(Title)

November 18, 2016
(Date)

Wabash County Board Of Commissioners
One West Hill Street, Suite 102
Wabash, IN 46992

CORRECTIVE ACTION PLAN

Finding 2015-005

Contact Person Responsible for Corrective Action:

Barry J. Eppley, Wabash County Commissioner

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0221

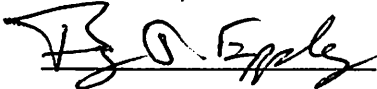
We concur with the finding.

Descriptive of Corrective Plan:

With the continuing quarterly visits to the Commissioners meetings by the Transit Department, the Commissioner are requesting detailed documentation of how these monies are being spent.

Anticipated Completion date:

Immediately



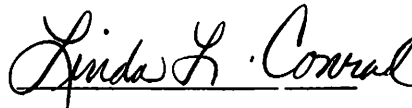
Signature

President Commissioners

Title

11-21-16

Date



Signature

Auditor

Title

November 17, 2016

Date



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

CORRECTIVE ACTION PLAN

FINDING 2015-006

Contact Person Responsible for Corrective Action: DEBBIE TIFFANY
Contact Phone Number: (260) 563-1105 ext. 1319

Views of Responsible Official: See attached response

Description of Corrective Action Plan:

County has now downloaded monthly expenditure forms from the State, including:

Report of Personal Services Expenditure
Personnel Activity Report

County Office has requested and is receiving monthly Cash Expenditure reports from County Auditor's Office, as well as a report for actual insurance costs paid.

County Office is using Auditor's reports to match which claims were paid, and when claims were actually paid, as opposed to Claims schedule which was not accurate.

County Office has forwarded revised claims to the State Child Support Bureau for their review, and will be meeting to sign an agreement as to a pay-back schedule.

Anticipated Completion Date: December 31, 2016



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

November 17, 2016

Indiana State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, IN 46204-2765

RE: Proposed Audit Findings 2015-006

Dear State Board of Accounts:

This letter is a follow-up to the proposed findings mentioned above. The Wabash County Prosecutor's Office acknowledges that the child support division unintentionally over-reported employer health insurance expenses when requesting federal reimbursement and the Prosecutor's Office will be working with the State Child Support Bureau to reimburse these amounts. The Prosecutor's Office will be taking corrective action to ensure this overstatement does not occur again.

With respect to the issue of employee salary and employer FICA expenses related to a part-time deputy prosecutor's pay, the Prosecutor's Office acknowledges that there will need to be adjustments and reimbursements made to the State but disputes that the full amount should be considered "questioned costs". Specifically, my child support staff mistakenly believed that whatever was paid out of our county child support budget for child support salary could be submitted for reimbursement under the Title IV-D Program. That practice has since been corrected. We will be taking steps to reimburse for any over-reporting and we will be working with the State Child Support Bureau for the amount that should be reimbursed. For future purposes we have put in place a corrective action plan that should resolve these potential issues. If you have any questions or comments regarding this response, please do not hesitate to call.

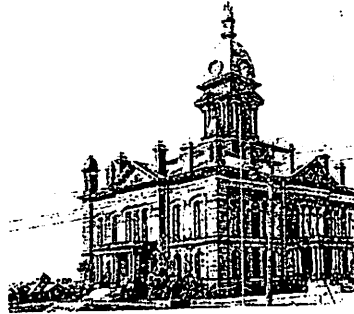
Very truly yours,

William C. Hartley, Jr.
Prosecuting Attorney

WCH/dt

Wabash County Auditor
Linda L Conrad

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



Corrective Action Plan

Finding 2015-007

2016

Contact Person Responsible for Corrective Action:

Linda L Conrad, Wabash County Auditor

Contact Phone # 260-563-0221

We concur with the finding.

Description of Corrective Action Plan::

The County contracts an outside consultant to prepare the indirect cost allocation program. The Auditor's Office supplies the company with reports in which they derive their information for reimbursement. Moving forward the Auditors' Office will ask for reports from the Consultant to explain where they get the information and how they derive at the percentages of reimbursement they are requesting for the County from IDCS.

Anticipated completion date:

January 2, 2017

Linda L. Conrad

Signature

Auditor

Title

November 17, 2016

Date

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.