

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, 2014 to December 31, 2014



FILED
12/08/2016

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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	01-01-11 to 12-31-18
County Sheriff	Robert E. Land	01-01-11 to 12-31-18
County Prosecutor	William C. Hartley, Jr.	01-01-11 to 12-31-18
County Recorder	Lori J. Draper	01-01-11 to 12-31-18
President of the Board of County Commissioners	Scott E. Givens Brian K. Hauptert Barry J. Eppley	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	James R. Kaltenmark Michael B. Ridenour	01-01-14 to 12-31-14 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, 2014, 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 (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

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, 2014, 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 the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


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 October 24, 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

October 24, 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, 2014, and the related notes to the financial statement, and have issued our report thereon dated October 24, 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.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001, 2014-002, 2014-003, and 2014-004 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 items 2014-001.

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

October 24, 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, 2014

Fund	Cash and Investments			Cash and Investments 12-31-14
	01-01-14	Receipts	Disbursements	
Sheriff Inmate Trust	\$ 462	\$ 215,596	\$ 212,717	\$ 3,341
Clerk Cashbook	1,257,386	2,413,943	3,066,025	605,304
Sheriff Commissary	25,938	152,247	143,983	34,202
County General	1,273,608	8,631,381	8,206,688	1,698,301
Accident Report Fees	3,701	3,781	-	7,482
CAGIT County Certified Shares	293,811	1,735,965	1,890,707	139,069
CEDIT - County Share	1,668,140	670,517	990,796	1,347,861
City/Town Court Costs	11,632	9,110	6,466	14,276
Clerk Records Perpetuation	26,964	23,425	20,667	29,722
Community Corrections Grant	(46,075)	514,525	410,546	57,904
Community Transition Program	136,993	54,880	145,044	46,829
County Sales Disclosure Fees	4,771	3,260	3,750	4,281
Covered Bridges	15,787	3,700	2,807	16,680
Cumulative Bridge	3,253,698	1,434,935	1,283,343	3,405,290
Cumulative Capital Development	865,623	224,761	212,300	878,084
Drug Free Community	37,869	21,748	21,669	37,948
Emergency Planning and Right to Know	10,581	4,894	5,613	9,862
Enhanced Access	1,554	8,808	2,503	7,859
County Extradition	1,612	-	-	1,612
Firearm Permit Fees	4,650	7,275	5,134	6,791
General Drain Improvement	202,213	38,692	31,356	209,549
Health	90,174	227,250	294,840	22,584
Security Protection	22,577	2,262	15,900	8,939
Local Health Maintenance	206,147	112,001	102,840	215,308
Local Road and Street	1,178,098	288,751	694,060	772,789
County Misdemeanant	30,375	25,122	18,934	36,563
County Highway	1,078,309	2,693,304	2,046,347	1,725,266
Auditor Plat Book	10,146	7,400	13,836	3,710
Rainy Day	1,398,531	2,575	429,622	971,484
Reassessment 2012	397	-	397	-
Reassessment 2017	351,997	116,673	110,762	357,908
Recorder Record Perpetuation	67,871	36,315	42,862	61,324
Riverboat Distribution County Revenue	154,135	84,955	188,757	50,333
County Sex Offender Administration	9,666	3,407	2,127	10,946
County Sheriff Pension	1,677	34,323	36,000	-
Solid Waste Administrative Fees	17,004	7,876	-	24,880
Supplemental Public Defender Services	121,766	40,021	63,465	98,322
Surplus Tax	6,711	17,976	15,713	8,974
Surveyor Corner Perpetuation	57,135	5,885	16,870	46,150
Tax Sale Redemption	11,021	20,921	1,792	30,150
Tax Sale Surplus	136,006	40,166	78,622	97,550
Local Health Department Trust	48,897	20,550	21,620	47,827
Unsafe Premises	30,942	13,668	-	44,610
CASA	22,910	95,708	68,830	49,788
Auditor Ineligible Deductions	599	-	510	89
County Elected Officials Training	3,771	2,262	1,718	4,315
Statewide 9-1-1	148,854	487,536	443,774	192,616
Adult Probation Administrative	28,677	21,638	-	50,315
Juvenile Probation Administrative	4,456	8,061	-	12,517
Adult Probation User Fees	570,393	66,350	79,024	557,719
Juvenile Probation User Fees	102,334	30,567	45,117	87,784
County User Fees	85,627	30,930	116,557	-
Drain Maintenance	610,745	206,883	158,286	659,342
County Historical Museum	3,470	-	-	3,470
Children First Collections	500	-	-	500
County Law Enforcement Continuing Education	6,484	11,124	11,618	5,990
TIF District - POET Chester	-	473,181	473,181	-
Self-Funded Insurance	1,565,395	1,234,672	851,219	1,948,848
Payroll Clearing	-	3,563,897	3,563,897	-
Payroll Donations - United Way	727	598	1,325	-
Payroll AFLAC Life	104	135	143	96
Payroll Voluntary PERF	-	4,293	4,293	-
Payroll Child Support Payment	-	8,523	8,523	-
Payroll IN Deferred Comp Plan	-	68,947	68,947	-
Payroll Federal Withholding	-	464,357	464,357	-
Payroll Medicare (FICA)	-	373,117	373,117	-
Payroll CAGIT	-	128,019	128,019	-

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Payroll State Gross Income Tax	-	164,870	164,870	-
Payroll Wage Garnishment	-	16,657	16,657	-
Settlement	-	20,916,781	20,916,781	-
LOIT Operating Levy	475,843	3,934,363	4,410,206	-
LOIT Stabilization	2,212,830	-	1,295,041	917,789
CVET - Commercial Vehicle Excise	-	192,973	192,973	-
Weed Lien Collections	-	10,201	10,201	-
Sewage Lien Collections	-	28,215	28,215	-
Financial Institution Tax	-	144,397	144,397	-
CEDIT Homestead Credit	32,056	1,340,735	1,348,161	24,630
HEA1001-2008 State HSC	(466)	466	-	-
LOIT Homestead Credit	10,678	-	-	10,678
LOIT PTRC	81,648	3,146,307	3,158,464	69,491
LOIT Qualifying Residential PTRC	53,791	2,097,539	2,102,102	49,228
Fines and Forfeitures	659	2,619	2,832	446
Infraction Judgment Fees	3,150	39,528	39,736	2,942
Special Death Benefit Fees	170	1,840	1,955	55
State Sales Disclosure Fees	490	3,260	3,325	425
Coroner Continuing Education Fees	312	3,683	3,657	338
Adult Offender Interstate Compact	-	63	63	-
Mortgage Recording Fees	247	2,440	2,498	189
State Sex Offender Administration	17	379	361	35
Pro Bono Legal Services	262	-	-	262
Inheritance Tax	5,069	44,790	49,859	-
Education Plate Fees	19	319	319	19
Riverboat Revenue Sharing	-	194,826	194,826	-
Innkeeper's Tax - County Tourism	69	137,631	137,700	-
Law Enforcement Continuing Education	29,769	18,050	15,765	32,054
CAGIT	-	5,243,846	5,243,846	-
CEDIT - State Distribution	-	1,340,735	1,340,735	-
93.563 Prosecutor PCA	718	3,652	3,708	662
93.563 ARRA Clerk	6,022	-	6,022	-
93.563 County IV-D Incentive	50,234	16,625	7,150	59,709
93.563 Prosecutor IV-D Incentive	161,477	25,019	11,079	175,417
93.563 Clerk IV-D Incentive-Prior	26,374	-	1,100	25,274
93.563 Clerk IV-D Incentive	36,286	16,625	19,319	33,592
Community Corrections Project Income	132,871	205,257	233,784	104,344
Treasurer Cashbook	534,051	704,693	533,301	705,443
False Alarm Fees	25	-	-	25
K-2 Ordinance	1,428	9	-	1,437
TIF Liberty/LaFontaine	2,313	970	-	3,283
TIF Cinergy 7 Noble	-	2,295	2,295	-
TIF Cinergy 9 Wabash	-	122,110	122,110	-
TIF Cinergy Chester	-	31,699	31,699	-
Pre-Trial Diversion	-	86,513	14,893	71,620
TIF Cinergy Pleasant	-	1,428	1,428	-
TIF Cinergy Main Street	-	134,809	134,809	-
TIF Ford Meter	-	32,883	32,883	-
TIF FMB 9 Wabash	-	60,699	60,699	-
TIF Miami/Market Street	-	26,576	26,576	-
TIF Business Park	-	302,583	302,583	-
TIF Cinergy 8 Wabash-Noble	-	383,252	383,252	-
Payroll Cancer and ICU	1,308	767	798	1,277
Payroll Cancer 125	512	6,572	6,852	232
Payroll Dental	1,014	8,928	9,236	706
Payroll Life	1,261	23,803	23,129	1,935
Payroll Short Term Disability	235	2,667	2,787	115
Payroll Vision Comp	1,161	11,298	11,381	1,078
Payroll Critical Illness	4,549	11,800	15,550	799
Payroll Accidental 125	162	2,713	2,816	59
Payroll Dependent Life	881	2,880	3,041	720
Payroll Voluntary Life	1,228	15,400	15,998	630
Payroll ROTH 457	-	26,434	26,434	-
TIF Cinergy N. Manchester	-	111,149	111,149	-
Jury Pay	15,526	4,593	12,364	7,755
Alcohol and Drug Program	333,663	63,719	58,604	338,778
Drug Court	10,371	4,787	6,166	8,992

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, 2014

(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Infraction Deferral	-	17,710	17,710	-
Grossnickle Drain Local Match	45,587	-	45,587	-
EMA Sprint Reimbursement	-	18,925	-	18,925
LEPC Special Projects	1,142	1,500	500	2,142
Soil and Water Payroll Reimbursement	16	1,238	1,211	43
Commissary Payroll	2,094	30,590	30,335	2,349
EMA Volunteer Support	2,965	9,515	5,040	7,440
Commissioners Tax Certificate Sale	55,210	36,240	28,542	62,908
Payroll Health Insurance 125	64,605	407,164	409,347	62,422
SWETA - State Welfare Excise Tax	-	1,186,341	1,186,341	-
Solid Waste Fee Collections	-	275,432	275,432	-
Common School	3,725	1,045	-	4,770
11.554 GIS Data Exchange Program	3,000	-	1,000	2,000
16.607 Bulletproof Vest Grant	-	4,240	4,240	-
16.710 Child Restraint Grant	1,744	-	-	1,744
16.738 Justice Assistance Grant	-	56,270	56,270	-
20.509 Wabash County Transit Grant	-	330,992	330,992	-
20.609 Operation Pullover 2013 Grant	192	985	985	192
20.609 Operation Pullover 2014 Grant	582	2,600	3,174	8
20.703 LEPC HazMat	-	5,550	7,561	(2,011)
93.268 Immunization Program Grant	14	-	-	14
93.507 SPHI Health Grant	20,194	80,532	70,532	30,194
SPHI Grant	-	9,000	9,000	-
20.602 Dangerous Driving Enforcement	(80)	80	-	-
97.042 EMA HLS Equipment Grant	121	-	-	121
97.042 EMPG Equipment	-	5,179	5,179	-
97.067 Homeland Security	-	10,000	10,000	-
97.073 EMA 2010 HLS Grant	14	-	-	14
Jail Inmate GED Program Grant	232	401	633	-
Communtiy Corrections Local Grant	15	-	-	15
WC Jail Inmate GED Program Grant	(228)	633	405	-
Sheriff Cashbook	300	438,338	432,522	6,116
Totals	<u>\$ 21,667,273</u>	<u>\$ 71,668,862</u>	<u>\$ 73,713,013</u>	<u>\$ 19,623,122</u>

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

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes, which can include one or more of the following: property 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, which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, dog tax licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts, which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of these types of receipts include, but are not limited to, the following: federal grants, state grants, 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, which can include, but are not limited to, the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits, which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts, which include amounts received from various sources 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, which include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies, which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

WABASH COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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. Cash Balance Deficits

The financial statement contains the 20.703 LEPC HazMat fund with a deficit in cash. This is a result of the local matching share not being transferred in to the fund by December 31, 2014, to reimburse expenses paid.

Note 8. Combined Funds

Funds related to County User Fee funds, County Law Enforcement Continuing Education funds, TIF funds, and Payroll Withholding funds were reported individually in the current financial statement, but were combined into three funds in the prior financial statement.

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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, 2014

	Sheriff Inmate Trust	Clerk Cashbook	Sheriff Commissary	County General	Accident Report Fees	CAGIT County Certified Shares	CEDIT - County Share
Cash and investments - beginning	\$ 462	\$ 1,257,386	\$ 25,938	\$ 1,273,608	\$ 3,701	\$ 293,811	\$ 1,668,140
Receipts:							
Taxes	-	-	-	3,804,951	-	1,701,468	-
Licenses and permits	-	-	-	609	-	-	-
Intergovernmental receipts	-	-	-	990,441	-	-	646,611
Charges for services	-	-	-	620,127	3,781	-	-
Fines and forfeits	-	-	-	126,200	-	-	-
Other receipts	215,596	2,413,943	152,247	3,089,053	-	34,497	23,906
Total receipts	<u>215,596</u>	<u>2,413,943</u>	<u>152,247</u>	<u>8,631,381</u>	<u>3,781</u>	<u>1,735,965</u>	<u>670,517</u>
Disbursements:							
Personal services	-	-	-	4,755,920	-	838,162	-
Supplies	-	-	-	397,001	-	-	-
Other services and charges	-	-	-	1,821,504	-	1,052,545	957,159
Capital outlay	-	-	-	170,886	-	-	33,637
Other disbursements	212,717	3,066,025	143,983	1,061,377	-	-	-
Total disbursements	<u>212,717</u>	<u>3,066,025</u>	<u>143,983</u>	<u>8,206,688</u>	<u>-</u>	<u>1,890,707</u>	<u>990,796</u>
Excess (deficiency) of receipts over disbursements	<u>2,879</u>	<u>(652,082)</u>	<u>8,264</u>	<u>424,693</u>	<u>3,781</u>	<u>(154,742)</u>	<u>(320,279)</u>
Cash and investments - ending	<u>\$ 3,341</u>	<u>\$ 605,304</u>	<u>\$ 34,202</u>	<u>\$ 1,698,301</u>	<u>\$ 7,482</u>	<u>\$ 139,069</u>	<u>\$ 1,347,861</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	City/Town Court Costs	Clerk Records Perpetuation	Community Corrections Grant	Community Transition Program	County Sales Disclosure Fees	Covered Bridges	Cumulative Bridge
Cash and investments - beginning	\$ 11,632	\$ 26,964	\$ (46,075)	\$ 136,993	\$ 4,771	\$ 15,787	\$ 3,253,698
Receipts:							
Taxes	-	-	-	-	-	-	276,274
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	187,761	-	-	3,700	129,554
Charges for services	-	3,895	-	54,880	3,260	-	21,899
Fines and forfeits	-	18,157	-	-	-	-	-
Other receipts	9,110	1,373	326,764	-	-	-	1,007,208
Total receipts	9,110	23,425	514,525	54,880	3,260	3,700	1,434,935
Disbursements:							
Personal services	-	14,957	271,864	-	-	-	-
Supplies	-	471	16,833	354	-	-	-
Other services and charges	-	2,011	121,849	3,475	-	2,807	1,128,094
Capital outlay	-	3,228	-	-	-	-	155,249
Other disbursements	6,466	-	-	141,215	3,750	-	-
Total disbursements	6,466	20,667	410,546	145,044	3,750	2,807	1,283,343
Excess (deficiency) of receipts over disbursements	2,644	2,758	103,979	(90,164)	(490)	893	151,592
Cash and investments - ending	\$ 14,276	\$ 29,722	\$ 57,904	\$ 46,829	\$ 4,281	\$ 16,680	\$ 3,405,290

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cumulative Capital Development	Drug Free Community	Emergency Planning and Right to Know	Enhanced Access	County Extradition	Firearm Permit Fees	General Drain Improvement
Cash and investments - beginning	\$ 865,623	\$ 37,869	\$ 10,581	\$ 1,554	\$ 1,612	\$ 4,650	\$ 202,213
Receipts:							
Taxes	203,179	-	-	-	-	-	4,580
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	19,958	-	4,829	-	-	-	-
Charges for services	-	21,748	-	7,802	-	7,275	100
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,624	-	65	1,006	-	-	34,012
Total receipts	224,761	21,748	4,894	8,808	-	7,275	38,692
Disbursements:							
Personal services	-	2,102	-	-	-	-	-
Supplies	-	284	758	-	-	-	-
Other services and charges	45,036	19,283	4,855	2,503	-	-	-
Capital outlay	167,264	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	5,134	31,356
Total disbursements	212,300	21,669	5,613	2,503	-	5,134	31,356
Excess (deficiency) of receipts over disbursements	12,461	79	(719)	6,305	-	2,141	7,336
Cash and investments - ending	\$ 878,084	\$ 37,948	\$ 9,862	\$ 7,859	\$ 1,612	\$ 6,791	\$ 209,549

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Health	Security Protection	Local Health Maintenance	Local Road and Street	County Misdemeanant	County Highway	Auditor Plat Book
Cash and investments - beginning	\$ 90,174	\$ 22,577	\$ 206,147	\$ 1,178,098	\$ 30,375	\$ 1,078,309	\$ 10,146
Receipts:							
Taxes	154,862	-	-	-	-	2,403	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	15,212	-	33,139	286,734	25,122	2,662,313	-
Charges for services	56,576	2,262	28,330	-	-	19,355	7,400
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	600	-	50,532	2,017	-	9,233	-
Total receipts	<u>227,250</u>	<u>2,262</u>	<u>112,001</u>	<u>288,751</u>	<u>25,122</u>	<u>2,693,304</u>	<u>7,400</u>
Disbursements:							
Personal services	273,580	-	22,466	-	-	1,186,918	13,836
Supplies	4,531	-	1,063	694,060	-	534,530	-
Other services and charges	16,259	15,900	61,315	-	-	302,673	-
Capital outlay	-	-	17,996	-	-	17,891	-
Other disbursements	470	-	-	-	18,934	4,335	-
Total disbursements	<u>294,840</u>	<u>15,900</u>	<u>102,840</u>	<u>694,060</u>	<u>18,934</u>	<u>2,046,347</u>	<u>13,836</u>
Excess (deficiency) of receipts over disbursements	<u>(67,590)</u>	<u>(13,638)</u>	<u>9,161</u>	<u>(405,309)</u>	<u>6,188</u>	<u>646,957</u>	<u>(6,436)</u>
Cash and investments - ending	<u>\$ 22,584</u>	<u>\$ 8,939</u>	<u>\$ 215,308</u>	<u>\$ 772,789</u>	<u>\$ 36,563</u>	<u>\$ 1,725,266</u>	<u>\$ 3,710</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Rainy Day	Reassessment 2012	Reassessment 2017	Recorder Record Perpetuation	Riverboat Distribution County Revenue	County Sex Offender Administration	County Sheriff Pension
Cash and investments - beginning	\$ 1,398,531	\$ 397	\$ 351,997	\$ 67,871	\$ 154,135	\$ 9,666	\$ 1,677
Receipts:							
Taxes	-	-	105,306	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	10,344	-	84,955	-	-
Charges for services	-	-	-	36,315	-	-	206
Fines and forfeits	-	-	-	-	-	3,407	21,775
Other receipts	2,575	-	1,023	-	-	-	12,342
Total receipts	2,575	-	116,673	36,315	84,955	3,407	34,323
Disbursements:							
Personal services	203,101	-	1,000	14,719	-	-	36,000
Supplies	-	-	-	899	14,947	-	-
Other services and charges	179,521	-	109,762	16,547	173,810	2,127	-
Capital outlay	47,000	-	-	10,697	-	-	-
Other disbursements	-	397	-	-	-	-	-
Total disbursements	429,622	397	110,762	42,862	188,757	2,127	36,000
Excess (deficiency) of receipts over disbursements	(427,047)	(397)	5,911	(6,547)	(103,802)	1,280	(1,677)
Cash and investments - ending	\$ 971,484	\$ -	\$ 357,908	\$ 61,324	\$ 50,333	\$ 10,946	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Solid Waste Administrative Fees	Supplemental Public Defender Services	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust
Cash and investments - beginning	\$ 17,004	\$ 121,766	\$ 6,711	\$ 57,135	\$ 11,021	\$ 136,006	\$ 48,897
Receipts:							
Taxes	-	-	-	-	-	40,166	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	7,876	39,948	-	5,885	-	-	20,550
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	73	17,976	-	20,921	-	-
Total receipts	<u>7,876</u>	<u>40,021</u>	<u>17,976</u>	<u>5,885</u>	<u>20,921</u>	<u>40,166</u>	<u>20,550</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	16,870	-	-	18,450
Capital outlay	-	-	-	-	-	-	3,170
Other disbursements	-	63,465	15,713	-	1,792	78,622	-
Total disbursements	<u>-</u>	<u>63,465</u>	<u>15,713</u>	<u>16,870</u>	<u>1,792</u>	<u>78,622</u>	<u>21,620</u>
Excess (deficiency) of receipts over disbursements	<u>7,876</u>	<u>(23,444)</u>	<u>2,263</u>	<u>(10,985)</u>	<u>19,129</u>	<u>(38,456)</u>	<u>(1,070)</u>
Cash and investments - ending	<u>\$ 24,880</u>	<u>\$ 98,322</u>	<u>\$ 8,974</u>	<u>\$ 46,150</u>	<u>\$ 30,150</u>	<u>\$ 97,550</u>	<u>\$ 47,827</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Unsafe Premises	CASA	Auditor Ineligible Deductions	County Elected Officials Training	Statewide 9-1-1	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 30,942	\$ 22,910	\$ 599	\$ 3,771	\$ 148,854	\$ 28,677	\$ 4,456
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	62,405	-	-	285,896	-	-
Charges for services	13,668	29,500	-	2,262	201,370	21,578	5,316
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,803	-	-	270	60	2,745
Total receipts	13,668	95,708	-	2,262	487,536	21,638	8,061
Disbursements:							
Personal services	-	62,928	-	-	-	-	-
Supplies	-	513	-	-	-	-	-
Other services and charges	-	5,050	-	1,718	325,360	-	-
Capital outlay	-	339	-	-	118,414	-	-
Other disbursements	-	-	510	-	-	-	-
Total disbursements	-	68,830	510	1,718	443,774	-	-
Excess (deficiency) of receipts over disbursements	13,668	26,878	(510)	544	43,762	21,638	8,061
Cash and investments - ending	\$ 44,610	\$ 49,788	\$ 89	\$ 4,315	\$ 192,616	\$ 50,315	\$ 12,517

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Adult Probation User Fees	Juvenile Probation User Fees	County User Fees	Drain Maintenance	County Historical Museum	Children First Collections	County Law Enforcement Continuing Education
Cash and investments - beginning	\$ 570,393	\$ 102,334	\$ 85,627	\$ 610,745	\$ 3,470	\$ 500	\$ 6,484
Receipts:							
Taxes	-	-	-	206,448	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	65,184	24,567	-	-	-	-	11,124
Fines and forfeits	1,091	-	30,930	-	-	-	-
Other receipts	75	6,000	-	435	-	-	-
Total receipts	66,350	30,567	30,930	206,883	-	-	11,124
Disbursements:							
Personal services	11,315	44,155	34,105	-	-	-	-
Supplies	2,352	835	-	-	-	-	-
Other services and charges	29,440	-	6,226	-	-	-	232
Capital outlay	35,777	-	15,984	-	-	-	-
Other disbursements	140	127	60,242	158,286	-	-	11,386
Total disbursements	79,024	45,117	116,557	158,286	-	-	11,618
Excess (deficiency) of receipts over disbursements	(12,674)	(14,550)	(85,627)	48,597	-	-	(494)
Cash and investments - ending	<u>\$ 557,719</u>	<u>\$ 87,784</u>	<u>\$ -</u>	<u>\$ 659,342</u>	<u>\$ 3,470</u>	<u>\$ 500</u>	<u>\$ 5,990</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	TIF District - POET Chester	Self-Funded Insurance	Payroll Clearing	Payroll Donations - United Way	Payroll AFLAC Life	Payroll Voluntary PERF	Payroll Child Support Payment
Cash and investments - beginning	\$ -	\$ 1,565,395	\$ -	\$ 727	\$ 104	\$ -	\$ -
Receipts:							
Taxes	473,181	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,234,672	3,563,897	598	135	4,293	8,523
Total receipts	473,181	1,234,672	3,563,897	598	135	4,293	8,523
Disbursements:							
Personal services	-	918	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	473,181	850,301	3,563,897	1,325	143	4,293	8,523
Total disbursements	473,181	851,219	3,563,897	1,325	143	4,293	8,523
Excess (deficiency) of receipts over disbursements	-	383,453	-	(727)	(8)	-	-
Cash and investments - ending	\$ -	\$ 1,948,848	\$ -	\$ -	\$ 96	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll IN Deferred Comp Plan	Payroll Federal Withholding	Payroll Medicare (FICA)	Payroll CAGIT	Payroll State Gross Income Tax	Payroll Wage Garnishment	Settlement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	19,271,413
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	1,645,368
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	68,947	464,357	373,117	128,019	164,870	16,657	-
Total receipts	68,947	464,357	373,117	128,019	164,870	16,657	20,916,781
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	68,947	464,357	373,117	128,019	164,870	16,657	20,916,781
Total disbursements	68,947	464,357	373,117	128,019	164,870	16,657	20,916,781
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	LOIT Operating Levy	LOIT Stabilization	CVET - Commercial Vehicle Excise	Weed Lien Collections	Sewage Lien Collections	Financial Institution Tax	CEDIT Homestead Credit
Cash and investments - beginning	\$ 475,843	\$ 2,212,830	\$ -	\$ -	\$ -	\$ -	\$ 32,056
Receipts:							
Taxes	2,639,323	-	-	10,201	28,200	-	1,340,735
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	192,973	-	-	144,397	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,295,040	-	-	-	15	-	-
Total receipts	<u>3,934,363</u>	<u>-</u>	<u>192,973</u>	<u>10,201</u>	<u>28,215</u>	<u>144,397</u>	<u>1,340,735</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,410,206	1,295,041	192,973	10,201	28,215	144,397	1,348,161
Total disbursements	<u>4,410,206</u>	<u>1,295,041</u>	<u>192,973</u>	<u>10,201</u>	<u>28,215</u>	<u>144,397</u>	<u>1,348,161</u>
Excess (deficiency) of receipts over disbursements	<u>(475,843)</u>	<u>(1,295,041)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,426)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 917,789</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,630</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	HEA1001-2008 State HSC	LOIT Homestead Credit	LOIT PTRC	LOIT Qualifying Residential PTRC	Fines and Forfeitures	Infraction Judgment Fees	Special Death Benefit Fees
Cash and investments - beginning	\$ (466)	\$ 10,678	\$ 81,648	\$ 53,791	\$ 659	\$ 3,150	\$ 170
Receipts:							
Taxes	-	-	3,146,307	2,097,539	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,840
Fines and forfeits	-	-	-	-	2,619	39,528	-
Other receipts	466	-	-	-	-	-	-
Total receipts	466	-	3,146,307	2,097,539	2,619	39,528	1,840
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	3,158,464	2,102,102	2,832	39,736	1,955
Total disbursements	-	-	3,158,464	2,102,102	2,832	39,736	1,955
Excess (deficiency) of receipts over disbursements	466	-	(12,157)	(4,563)	(213)	(208)	(115)
Cash and investments - ending	\$ -	\$ 10,678	\$ 69,491	\$ 49,228	\$ 446	\$ 2,942	\$ 55

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	State Sales Disclosure Fees	Coroner Continuing Education Fees	Adult Offender Interstate Compact	Mortgage Recording Fees	State Sex Offender Adminstration	Pro Bono Legal Services	Inheritance Tax
Cash and investments - beginning	\$ 490	\$ 312	\$ -	\$ 247	\$ 17	\$ 262	\$ 5,069
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	44,785
Charges for services	3,260	3,683	63	2,440	379	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	5
Total receipts	<u>3,260</u>	<u>3,683</u>	<u>63</u>	<u>2,440</u>	<u>379</u>	<u>-</u>	<u>44,790</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,325	3,657	63	2,498	361	-	49,859
Total disbursements	<u>3,325</u>	<u>3,657</u>	<u>63</u>	<u>2,498</u>	<u>361</u>	<u>-</u>	<u>49,859</u>
Excess (deficiency) of receipts over disbursements	<u>(65)</u>	<u>26</u>	<u>-</u>	<u>(58)</u>	<u>18</u>	<u>-</u>	<u>(5,069)</u>
Cash and investments - ending	<u>\$ 425</u>	<u>\$ 338</u>	<u>\$ -</u>	<u>\$ 189</u>	<u>\$ 35</u>	<u>\$ 262</u>	<u>\$ -</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Education Plate Fees	Riverboat Revenue Sharing	Innkeeper's Tax - County Tourism	Law Enforcement Continuing Education	CAGIT	CEDIT - State Distribution	93.563 Prosecutor PCA
Cash and investments - beginning	\$ 19	\$ -	\$ 69	\$ 29,769	\$ -	\$ -	\$ 718
Receipts:							
Taxes	-	-	137,631	-	3,932,884	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	194,826	-	-	1,310,962	1,340,735	1,600
Charges for services	319	-	-	-	-	-	564
Fines and forfeits	-	-	-	7,630	-	-	-
Other receipts	-	-	-	10,420	-	-	1,488
Total receipts	319	194,826	137,631	18,050	5,243,846	1,340,735	3,652
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	14,954	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	319	194,826	137,700	811	5,243,846	1,340,735	3,708
Total disbursements	319	194,826	137,700	15,765	5,243,846	1,340,735	3,708
Excess (deficiency) of receipts over disbursements	-	-	(69)	2,285	-	-	(56)
Cash and investments - ending	\$ 19	\$ -	\$ -	\$ 32,054	\$ -	\$ -	\$ 662

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 ARRA Clerk	93.563 County IV-D Incentive	93.563 Prosecutor IV-D Incentive	93.563 Clerk IV-D Incentive-Prior	93.563 Clerk IV-D Incentive	Community Corrections Project Income	Treasurer Cashbook
Cash and investments - beginning	\$ 6,022	\$ 50,234	\$ 161,477	\$ 26,374	\$ 36,286	\$ 132,871	\$ 534,051
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	16,625	25,019	-	16,625	-	-
Charges for services	-	-	-	-	-	180,977	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	24,280	704,693
Total receipts	-	16,625	25,019	-	16,625	205,257	704,693
Disbursements:							
Personal services	4,479	-	-	-	18,812	-	-
Supplies	128	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	450	-	-	600	460	23,000	-
Other disbursements	965	7,150	11,079	500	47	210,784	533,301
Total disbursements	6,022	7,150	11,079	1,100	19,319	233,784	533,301
Excess (deficiency) of receipts over disbursements	(6,022)	9,475	13,940	(1,100)	(2,694)	(28,527)	171,392
Cash and investments - ending	\$ -	\$ 59,709	\$ 175,417	\$ 25,274	\$ 33,592	\$ 104,344	\$ 705,443

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	False Alarm Fees	K-2 Ordinance	TIF Liberty/ LaFontaine	TIF Cinergy 7 Noble	TIF Cinergy 9 Wabash	TIF Cinergy Chester	Pre-Trial Diversion
Cash and investments - beginning	\$ 25	\$ 1,428	\$ 2,313	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	970	2,295	122,110	31,699	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	9	-	-	-	-	8,531
Other receipts	-	-	-	-	-	-	77,982
Total receipts	-	9	970	2,295	122,110	31,699	86,513
Disbursements:							
Personal services	-	-	-	-	-	-	14,069
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	775
Capital outlay	-	-	-	-	-	-	49
Other disbursements	-	-	-	2,295	122,110	31,699	-
Total disbursements	-	-	-	2,295	122,110	31,699	14,893
Excess (deficiency) of receipts over disbursements	-	9	970	-	-	-	71,620
Cash and investments - ending	\$ 25	\$ 1,437	\$ 3,283	\$ -	\$ -	\$ -	\$ 71,620

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	TIF Cinergy Pleasant	TIF Cinergy Main Street	TIF Ford Meter	TIF FMB 9 Wabash	TIF Miami/Market Street	TIF Business Park	TIF Cinergy 8 Wabash-Noble
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	1,428	134,809	32,883	60,699	26,576	302,583	383,252
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,428	134,809	32,883	60,699	26,576	302,583	383,252
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,428	134,809	32,883	60,699	26,576	302,583	383,252
Total disbursements	1,428	134,809	32,883	60,699	26,576	302,583	383,252
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Cancer and ICU	Payroll Cancer 125	Payroll Dental	Payroll Life	Payroll Short Term Disability	Payroll Vision Comp	Payroll Critical Illness
Cash and investments - beginning	\$ 1,308	\$ 512	\$ 1,014	\$ 1,261	\$ 235	\$ 1,161	\$ 4,549
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	767	6,572	8,928	23,803	2,667	11,298	11,800
Total receipts	767	6,572	8,928	23,803	2,667	11,298	11,800
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	798	6,852	9,236	23,129	2,787	11,381	15,550
Total disbursements	798	6,852	9,236	23,129	2,787	11,381	15,550
Excess (deficiency) of receipts over disbursements	(31)	(280)	(308)	674	(120)	(83)	(3,750)
Cash and investments - ending	\$ 1,277	\$ 232	\$ 706	\$ 1,935	\$ 115	\$ 1,078	\$ 799

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Accidental 125	Payroll Dependent Life	Payroll Voluntary Life	Payroll ROTH 457	TIF Cinergy N. Manchester	Jury Pay	Alcohol and Drug Program
Cash and investments - beginning	\$ 162	\$ 881	\$ 1,228	\$ -	\$ -	\$ 15,526	\$ 333,663
Receipts:							
Taxes	-	-	-	-	111,149	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	4,518	63,719
Other receipts	2,713	2,880	15,400	26,434	-	75	-
Total receipts	2,713	2,880	15,400	26,434	111,149	4,593	63,719
Disbursements:							
Personal services	-	-	-	-	-	-	46,501
Supplies	-	-	-	-	-	-	1,222
Other services and charges	-	-	-	-	-	-	10,581
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,816	3,041	15,998	26,434	111,149	12,364	300
Total disbursements	2,816	3,041	15,998	26,434	111,149	12,364	58,604
Excess (deficiency) of receipts over disbursements	(103)	(161)	(598)	-	-	(7,771)	5,115
Cash and investments - ending	\$ 59	\$ 720	\$ 630	\$ -	\$ -	\$ 7,755	\$ 338,778

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drug Court	Infraction Deferral	Grossnickle Drain Local Match	EMA Sprint Reimbursement	LEPC Special Projects	Soil and Water Payroll Reimbursement	Commissary Payroll
Cash and investments - beginning	\$ 10,371	\$ -	\$ 45,587	\$ -	\$ 1,142	\$ 16	\$ 2,094
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	3,000	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,787	17,710	-	-	-	-	-
Other receipts	-	-	-	18,925	1,500	1,238	30,590
Total receipts	4,787	17,710	-	18,925	1,500	1,238	30,590
Disbursements:							
Personal services	-	-	-	-	-	1,211	30,335
Supplies	-	-	-	-	-	-	-
Other services and charges	6,166	-	-	-	-	-	-
Capital outlay	-	-	45,587	-	-	-	-
Other disbursements	-	17,710	-	-	500	-	-
Total disbursements	6,166	17,710	45,587	-	500	1,211	30,335
Excess (deficiency) of receipts over disbursements	(1,379)	-	(45,587)	18,925	1,000	27	255
Cash and investments - ending	<u>\$ 8,992</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,925</u>	<u>\$ 2,142</u>	<u>\$ 43</u>	<u>\$ 2,349</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	EMA Volunteer Support	Commissioners Tax Certificate Sale	Payroll Health Insurance 125	SWETA - State Welfare Excise Tax	Solid Waste Fee Collections	Common School	11.554 GIS Data Exchange Program
Cash and investments - beginning	\$ 2,965	\$ 55,210	\$ 64,605	\$ -	\$ -	\$ 3,725	\$ 3,000
Receipts:							
Taxes	-	-	-	-	275,432	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,186,341	-	-	-
Charges for services	-	-	-	-	-	1,045	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,515	36,240	407,164	-	-	-	-
Total receipts	9,515	36,240	407,164	1,186,341	275,432	1,045	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,040	28,542	409,347	1,186,341	275,432	-	1,000
Total disbursements	5,040	28,542	409,347	1,186,341	275,432	-	1,000
Excess (deficiency) of receipts over disbursements	4,475	7,698	(2,183)	-	-	1,045	(1,000)
Cash and investments - ending	\$ 7,440	\$ 62,908	\$ 62,422	\$ -	\$ -	\$ 4,770	\$ 2,000

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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 2014 Grant	20.703 LEPC HazMat
Cash and investments - beginning	\$ -	\$ 1,744	\$ -	\$ -	\$ 192	\$ 582	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,240	-	56,270	330,992	-	2,600	5,550
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	985	-	-
Total receipts	4,240	-	56,270	330,992	985	2,600	5,550
Disbursements:							
Personal services	-	-	-	-	985	2,189	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,240	-	56,270	330,992	-	985	7,561
Total disbursements	4,240	-	56,270	330,992	985	3,174	7,561
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(574)	(2,011)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,744</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 192</u>	<u>\$ 8</u>	<u>\$ (2,011)</u>

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.268 Immunization Program Grant	93.507 SPHI Health Grant	SPHI Grant	20.602 Dangerous Driving Enforcement	97.042 EMA HLS Equipment Grant	97.042 EMPG Equipment	97.067 Homeland Security
Cash and investments - beginning	\$ 14	\$ 20,194	\$ -	\$ (80)	\$ 121	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	1,000	9,000	-	-	5,179	10,000
Charges for services	-	13,593	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	65,939	-	80	-	-	-
Total receipts	-	80,532	9,000	80	-	5,179	10,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	42,048	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	28,484	9,000	-	-	5,179	10,000
Total disbursements	-	70,532	9,000	-	-	5,179	10,000
Excess (deficiency) of receipts over disbursements	-	10,000	-	80	-	-	-
Cash and investments - ending	\$ 14	\$ 30,194	\$ -	\$ -	\$ 121	\$ -	\$ -

WABASH COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	97.073 EMA 2010 HLS Grant	Jail Inmate GED Program Grant	Communtiy Corrections Local Grant	WC Jail Inmate GED Program Grant	Sheriff Cashbook	Totals
Cash and investments - beginning	\$ 14	\$ 232	\$ 15	\$ (228)	\$ 300	\$ 21,667,273
Receipts:						
Taxes	-	-	-	-	-	41,062,936
Licenses and permits	-	-	-	-	-	609
Intergovernmental receipts	-	-	-	-	-	11,997,061
Charges for services	-	-	-	-	-	1,552,202
Fines and forfeits	-	-	-	-	-	347,611
Other receipts	-	401	-	633	438,338	16,708,443
Total receipts	-	401	-	633	438,338	71,668,862
Disbursements:						
Personal services	-	-	-	-	-	7,906,627
Supplies	-	-	-	-	-	1,670,781
Other services and charges	-	-	-	-	-	6,516,905
Capital outlay	-	-	-	-	-	867,678
Other disbursements	-	633	-	405	432,522	56,751,022
Total disbursements	-	633	-	405	432,522	73,713,013
Excess (deficiency) of receipts over disbursements	-	(232)	-	228	5,816	(2,044,151)
Cash and investments - ending	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ -</u>	<u>\$ 6,116</u>	<u>\$ 19,623,122</u>

WABASH COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 322,802</u>	<u>\$ 173,713</u>

WABASH COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Crossroads Bank	Emergency Management Vehicle	\$ 8,237	03/01/2012	12/01/2015
Crossroads Bank	Master Equipment Lease Purchase Central Dispatch	106,408	12/01/2010	11/01/2015
Crossroads Bank	Sheriff Department Vehicles 2014	24,552	06/30/2014	12/31/2016
Crossroads Bank	Sheriff Department Vehicles 2013	<u>24,080</u>	06/06/2013	12/06/2015
Total of annual lease payments		<u><u>\$ 163,277</u></u>		

WABASH COUNTY
SCHEDULE OF CAPITAL ASSETS
December 31, 2014

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 169,541
Infrastructure	63,384,694
Buildings	6,716,597
Machinery, equipment, and vehicles	<u>5,030,615</u>
Total capital assets	<u>\$ 75,301,447</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 *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on Child Support Enforcement

As described in items 2014-006, 2014-007, and 2014-008 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 on Child Support Enforcement* 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, 2014.

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, 2014.

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.


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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2014-005, 2014-006, 2014-007, 2014-008, and 2014-009 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

October 24, 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, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738	2012-DJ-BX-0765 2013-DJ-BX-0039	\$ 16,270 40,000
Total - JAG Program Cluster				<u>56,270</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2013-VA-GX-0036	<u>36,500</u>
Bulletproof Vest Partnership Program	Direct Grant	16.607	FY 2013	<u>4,240</u>
Total - Department of Justice				<u>97,010</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205		
North Manchester Covered Bridge #645 Enhancement			A249-13-320117	21,899
Bridge Inspections			A249-14-320056	97,351
Bridge #24 Ogden Road			A249-10-320541	<u>6,360</u>
Total - Highway Planning and Construction Cluster				<u>125,610</u>
Transit Services Programs Cluster				
New Freedom Program	Indiana Department of Transportation	20.521	A249-13-320351	<u>15,725</u>
Total - Transit Services Programs Cluster				<u>15,725</u>
Highway Safety Cluster				
State and Community Highway Safety	Indiana Criminal Justice Institute	20.600	2436-2A	<u>2,600</u>
Total - Highway Safety Cluster				<u>2,600</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	A249-13-320330 A249-14-320436	26,830 <u>184,395</u>
Total - Formula Grants for Rural Areas				<u>211,225</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	C44P-4-440B	<u>5,550</u>
Total - Department of Transportation				<u>360,710</u>
<u>Department of Health and Human Services</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563	2014	<u>280,678</u>
Voting Access for Individuals with Disabilities_Grants to States	Indiana Secretary of State	93.617		<u>3,900</u>
Total - Department of Health and Human Services				<u>284,578</u>
<u>Department of Homeland Security</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Department of Homeland Security	97.036	169-99169-01 169-UVPUL-00	14,128 <u>3,225</u>
Total - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				<u>17,353</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-4-402B C44P-5-083B	5,179 <u>29,766</u>
Total - Emergency Management Performance Grants				<u>34,945</u>
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-4-085B	<u>10,000</u>
Total - Department of Homeland Security				<u>62,298</u>
Total federal awards expended				<u>\$ 804,596</u>

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

WABASH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2014. The information in the SEFA is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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*, 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.

Note 3. Subrecipients

Of the expenditures presented in the SEFA, the County provided federal awards to subrecipients as follows for the year ended December 31, 2014:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>2014</u>
Formula Grants for Rural Areas	20.509	\$211,225
New Freedom Program	20.521	<u>15,725</u>
Total		<u>\$226,950</u>

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified for all programs except Child Support Enforcement, which was qualified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	yes

Identification of Major Programs:

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

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2014-001 - 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).

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

There were noted the following errors:

1. Crime Victim Assistance expenditures were understated by \$8,923.
2. Bulletproof Vest Partnership Program expenditures were understated by \$4,240.
3. Highway Planning and Construction Cluster expenditures were understated by \$2,294.
4. Transit Services Programs Cluster expenditures understated by \$15,725.
5. Formula Grants for Rural Areas expenditures were overstated by \$119,767.
6. Expenditures totaling \$9,000 were included in the SEFA by error.
7. Child Support Enforcement expenditures were understated by \$218,757.
8. Voting Access for Individuals with Disabilities_Grants to States expenditures were understated by \$3,900.
9. Disaster Grants - Public Assistance (Presidentially Declared Disasters) expenditures were understated by \$17,353.
10. 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)

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

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

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

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

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 2014-002 - 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.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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 2014-003 - 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 reconciliations were completed for individual bank accounts; however, there were no controls to ensure the bank reconciliations were completed consistently and timely.

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 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 2014-004 - 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.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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.

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 no 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 2014-005 - 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): A249-13-320330, A249-14-320436

Pass-Through Entity: Indiana Department of Transportation

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 constitutes 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. . . ."

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.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 2014-006 - ACTIVITIES ALLOWED OR UNALLOWED

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): 2014
Pass-Through Entity: Indiana Department of Child Services

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 compliance requirement. 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.

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 \$14,353 and the employee share of FICA totaled \$1,098, resulting in questioned costs in the amount of \$15,451.

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 \$43,318; however, the correct portion should have been \$23,315, resulting in questioned costs in the amount of \$20,003.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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. . . ."

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 . . ."

Cause

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

Effect

The failure to establish internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

Questioned costs identified totaled \$35,454.

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 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 2014-007 - ALLOWABLE COSTS/COST PRINCIPLES

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): 2014
Pass-Through Entity: Indiana Department of Child Services

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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 Allowable Costs/Cost Principles compliance requirement. 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 Claim was accurately prepared.

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 \$14,353 and the employee share of FICA totaled \$1,098, resulting in questioned costs in the amount of \$15,451.

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 \$43,318; however, the correct portion should have been \$23,315, resulting in questioned costs in the amount of \$20,003.

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. . . ."

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 . . ."

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

". . . (4) 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 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 controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

Questioned costs identified totaled \$35,454.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Allowable Costs/Cost Principles 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 2014-008 - 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): 2014
Pass-Through Entity: Indiana Department of Child Services

Condition

Management of the County had not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Reporting compliance requirement. We believe the following deficiencies constitute material weaknesses.

WABASH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

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

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 \$14,353 and the employee share of FICA totaled \$1,098, resulting in questioned costs in the amount of \$15,451.

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 \$43,318; however, the correct portion should have been \$23,315, resulting in questioned costs in the amount of \$20,003.

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. . . ."

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 . . ."

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 internal controls enabled material noncompliance to go undetected which could have resulted in the loss of federal funds to the County.

Questioned Costs

Questioned costs identified totaled \$35,454.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and the Reporting 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 2014-009 - 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): 2014
Pass-Through Entity: Indiana Department of Child Services

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 Principles compliance 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. . . ."

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 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 Principles compliance requirement.

Views of Responsible Officials

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

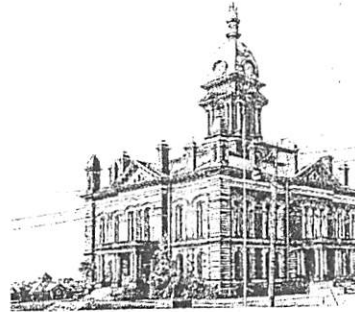
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AUDITEE-PREPARED DOCUMENT

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



CORRECTIVE ACTION PLAN

Finding 2014-001

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 Award (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 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

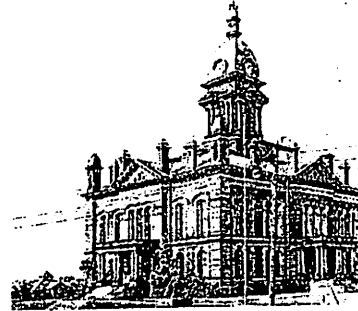
Title

October 11, 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 2014-002

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 accuracy signature and date by the Auditor when submission is completed.

Anticipated Completion date:

January 2, 2017

Linda L. Conrad

Signature

Auditor

Title

October 11, 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

CORRECTIVE ACTION PLAN

FINDING 2014-003

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 reconcilment 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 this year's audit that the deputy treasurer sign the bank statement after reconciling. This is being done now. Had I known that this should have been done in the past I certainly would have made sure that this step was in place.

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 K. Shaw
Wabash County Treasurer
October 5, 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 2014-004

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

Views of Responsible Official: I concur with the finding of the SBOA

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 January 2017


(Signature)

Wabash County Clerk of Circuit Court
(Title)

October 11, 2016
(Date)

Wabash County Board Of Commissioners

One West Hill Street, Suite 102
Wabash, IN 46992

CORRECTIVE ACTION PLAN

Finding 2014-005

Contact Person Responsible for Corrective Action:

Barry J. Eppley, Wabash County Commissioner

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

Pres.
Commissioners

Title

10-11-16

Date





10-11-16



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

CORRECTIVE ACTION PLAN

FINDING 2014-006

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 (for Alfred H. Plummer, III, part-time employee)
Reconciliation Worksheet-Budgeted vs Actual IV-D Claimed Costs for Alfred H. Plummer, III

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 is going back through last three years and re-doing all Monthly Expense Claims. County Office is meeting with representative of State Child Support on October 21, 2016 to sign an agreement as to a pay-back schedule.

Anticipated Completion Date: November 30, 2016



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

CORRECTIVE ACTION PLAN

FINDING 2014-007

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 (for Alfred H. Plummer, III, part-time employee)
Reconciliation Worksheet-Budgeted vs Actual IV-D Claimed Costs for Alfred H. Plummer, III

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County Office is going back through last three years and re-doing all Monthly Expense Claims. County Office is meeting with representative of State Child Support on October 21, 2016 to sign an agreement as to a pay-back schedule.

Anticipated Completion Date: November 30, 2016



WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

CORRECTIVE ACTION PLAN

FINDING 2014-008

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 (for Alfred H. Plummer, III, part-time employee)
Reconciliation Worksheet-Budgeted vs Actual IV-D Claimed Costs for Alfred H. Plummer, III

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 is going back through last three years and re-doing all Monthly Expense Claims. County Office is meeting with representative of State Child Support on October 21, 2016 to sign an agreement as to a pay-back schedule.

Anticipated Completion Date: November 30, 2016

STATE OF INDIANA
PROSECUTING ATTORNEY
27TH JUDICIAL CIRCUIT
WABASH, INDIANA

BRYAN J. MICHAUD
Chief Deputy Prosecuting Attorney



93 WEST HILL STREET
WABASH, IN 46992

(260) 563-3982
(260) 563-9052 (FAX)

ALFRED H. PLUMMER III
Deputy Prosecuting Attorney

WILLIAM C. HARTLEY, JR.
PROSECUTING ATTORNEY

October 11, 2016

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

RE: Proposed Audit Findings 2014-006
2014-007, and 2014-008

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 on October 21, 2016, 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.

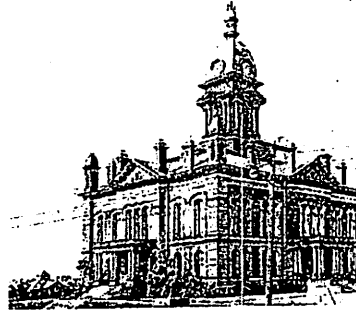
Very truly yours,

William C. Hartley, Jr.
Prosecuting Attorney

WCH/tb

**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 2014-009

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 Auditor's 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:

Start the implementation immediately.

Linda L. Conrad

Signature

Auditor

Title

October 11, 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/>.