

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
WAYNE COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
09/08/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Karen L. Stevens	01-01-11 to 12-31-14
	Robert K. Coddington	01-01-15 to 06-04-17
	Kimberly A. Walton	06-05-17 to 12-31-18
County Treasurer	Cathy Williams	01-01-13 to 12-31-20
Clerk of the Circuit Court	Debra Berry	01-01-14 to 12-31-20
County Sheriff	Jeff Cappa	01-01-11 to 12-31-18
County Recorder	Debra S. Tiemann	01-01-11 to 12-31-18
President of the Board of County Commissioners	Dennis A. Burns	01-01-14 to 12-31-14
	Kenneth E. Paust	01-01-15 to 12-31-17
President of the County Council	Jeffrey C. Plasterer	01-01-14 to 12-31-14
	Peter Zaleski	01-01-15 to 12-31-17



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Wayne County (County), which comprises the financial position and results of operations for the year ended December 31, 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 from 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 to 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 and Schedule of Leases and Debt, 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 July 19, 2017, 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

July 19, 2017



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

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Wayne County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated July 19, 2017, 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 a deficiency in internal control over financial reporting that we consider to be a material weakness.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001 to be a material weakness.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-001.

Wayne County's Response to Findings

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

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

July 19, 2017

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Treasurer After Settlement Collection	\$ 1,548,865	\$ 1,499,662	\$ 1,548,865	\$ 1,499,662
Inmate Trust	24,615	1,160,244	1,158,788	26,071
Sheriff Commissary	191,789	433,245	398,538	226,496
Clerk Trust	997,187	7,799,655	7,857,680	939,162
County General	6,500,331	18,171,556	18,099,415	6,572,472
Accident Report-Sheriff	14,436	6,824	3,795	17,465
Aviation -Sheriff Department	704	-	-	704
Contractor's Bid	22,370	-	-	22,370
CAGIT- County Certified Shares	561,905	3,326,434	3,821,540	66,799
Campaign Finance Enforcement	4,100	205	-	4,305
Wayne Co EDIT Unincorporated	913,967	415,749	12,687	1,317,029
City and Town Court Costs	29,516	21,160	40,535	10,141
Clerk Record Perpetuation	97,533	39,310	27,302	109,541
Community Correction	13,469	218,358	235,959	(4,132)
DOC Community Transition	30,029	10,976	5,516	35,489
County Sales Disclosure	17,705	7,890	2,895	22,700
Bridge 1135	5,316,201	1,118,163	869,939	5,564,425
Cumulative Capital Development-Co	1,446,478	381,356	572,067	1,255,767
Cumulative Building Courthouse	1,136,846	263,003	136,653	1,263,196
County Drug Free Community	57,877	65,590	55,036	68,431
GIS-Interlocal Agreement	263,869	125,969	178,059	211,779
Wayne County 911	424,587	674,995	638,430	461,152
Recorder Enhanced Access	23,669	-	-	23,669
Extradition and Sheriff Assistance	30,544	694	8,605	22,633
Firearms-Sheriff	29,726	10,609	36,297	4,038
General Drain Improvement	30,511	2,063	-	32,574
Health Department	852,606	2,448,274	2,536,630	764,250
ID Security Protection	72,589	4,784	41,291	36,082
Levy Excess	-	1,893	-	1,893
Local Road and Street 1169	138,338	360,220	415,085	83,473
Co Med Care Inmates	78,118	15,059	34,628	58,549
Misdemeanant -Sheriff	78,964	51,651	66,634	63,981
Highway1176	446,782	3,046,042	3,127,953	364,871
Plat Book Maintenance	56,326	14,740	14,688	56,378
Rainy Day	2,890,514	-	-	2,890,514
Reassessment 2015	426,310	72	5,516	420,866
Recorder's Perpetuation	338,801	93,206	97,514	334,493
Supp Public Defender	241,926	96,822	97,519	241,229
Surplus Tax	15,964	13,001	15,202	13,763
Surveyor Corner Perpetuation	63,618	12,964	6,226	70,356
Tax Sale Redemption	30,124	80,436	86,058	24,502
Tax Sale Surplus	558,243	227,117	372,900	412,460
Unsafe Building-County	1,264	-	-	1,264
Victim Assist Coord Grant	-	31,870	42,129	(10,259)
Gal/Casa Program	119,072	22,570	16,484	125,158
Elected Officials Training	12,026	4,784	264	16,546
Adult Probation Users	54,154	219,333	258,283	15,204
Juvenile Probation Users	28,863	3,627	-	32,490
User Fee	515,515	34,566	6,652	543,429
General Drain Maintenance	68,944	8,916	2,508	75,352
Convention -Bond and Int Acct	7	55,585	55,586	6
Drug Task Force	59,748	47,480	44,718	62,510
DUI Task Force Indiana-City/Co	5	16,353	16,353	5
Foreign Language Interpreter Grant	26,400	6,000	26,700	5,700
Wayne Employee Health Trust	1,558,366	4,037,799	4,011,225	1,584,940
AFLAC Section 125 Insurance	-	30,498	28,218	2,280
Sheriff Pension Trust	22,235	45,028	50,000	17,263
Late Payment Special Assessment	-	47,697,824	47,697,824	-
Weed Collections	-	14,618	14,618	-
Sewer Collections	-	97,445	97,445	-
Financial Institution Tax	-	769,146	769,146	-
HEA 1001-2008 St Homestead Cr	8,901	-	8,901	-
State Fines and Forfeitures	4,721	33,018	33,043	4,696
State General Fees	5,769	88,461	89,280	4,950
Overweight Vehicles	16,221	155,911	160,581	11,551
Spec Death Benefit Fees	435	6,480	6,445	470
State Sales Disclosure	835	7,890	7,860	865
Coroners Cont Educ	1,058	12,534	12,648	944
Interstate Compact Fees-Prob	-	1,125	1,125	-
Mortgage Fee	405	4,578	4,680	303
Child Restraint Syst Violation	375	1,550	1,925	-
Inheritance Tax	7,731	85,676	51,789	41,618
Education Plate Fee	75	938	938	75
Riverboat Revenue Sharing	-	408,259	408,259	-
Convention Bureau	41,245	595,458	563,879	72,824
Certified Shares - Local	-	7,635,729	7,635,729	-

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

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

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Edit	-	2,590,846	2,517,167	73,679
Local Option Property Tax Replace	-	5,090,486	5,090,486	-
Clerk ARRA 8894	4,132	-	-	4,132
Title IV-D Incentive-8895	132,707	36,733	3,580	165,860
Prosecutor Law Enforcement	19,652	14,063	13,828	19,887
New-Prosecutor 4D Incent-8897	177,443	55,267	53,257	179,453
Clerk 4D Incentive	135,848	-	30,054	105,794
New-Clerk 4D Incentive-8899	131,146	36,734	17,964	149,916
Adult Protection	(1,208)	86,262	86,402	(1,348)
Federal Equitable Sharing Acct	2,024	8,832	-	10,856
Health Donations	9,206	720	3,553	6,373
Highway Safety Big City/County	892	12,671	12,671	892
HIV Grant	26,300	48,399	47,563	27,136
Translator Fees	12,388	100	425	12,063
Fairgrounds Donations	886	206	1,092	-
Equipment Grant-WCSD and RPD	1	25,970	17,703	8,268
Bioterrorism Grant-Health	59	13,382	7,700	5,741
Maternal and Child Health (MCH)	38,543	-	-	38,543
4-D Court	85,240	162,269	153,372	94,137
Pdfwc Spf-Sig Grant-Comm Corr	23,961	-	-	23,961
Jail Bond Debt Service	7,346,811	2,545,243	1,995,000	7,897,054
Dare Donations - Sheriff - Misc	3,026	-	640	2,386
K-9 Donations - Sheriff - Misc	9,812	7,285	5,842	11,255
H1N1 Grant	3,251	-	-	3,251
Health Maintenance	60,163	48,858	63,094	45,927
Emergency Planning/Right	62,434	6,143	3,541	65,036
County Offender Transportation	3,125	1,125	-	4,250
Revolving Loan	375,679	55,761	5,940	425,500
Comm Correction Project Income	268,924	83,243	119,496	232,671
Mobile Home Tax Sale Cost	6,533	380	2,611	4,302
Sheriff Donations	2,088	-	-	2,088
Consolidated EDIT	3,185,543	1,052,973	1,075,261	3,163,255
Community Health Center	65,152	280,309	282,243	63,218
Commissioners Tax Sale	4,710	45,302	24,520	25,492
Donations For County Use	2,130	-	1,005	1,125
Federal Withholding	-	1,391,362	1,391,362	-
State Withholding	-	439,721	439,721	-
CAGIT Withholding	-	187,314	187,314	-
FICA Withholding	-	996,045	996,045	-
Health Insurance Withholding	14,379	684,440	683,819	15,000
Health Insurance-Retirees	1,863	22,267	24,130	-
Sec 125 Dental Withholding	2,381	117,902	117,902	2,381
AFLAC Group	-	19,554	19,554	-
Garnishee Withholding	-	38,198	38,198	-
Garnishee-Child Support	-	34,828	34,828	-
Boston Mutual Life	-	57,533	53,299	4,234
Future Funds -Hoosier Start	-	121,641	121,641	-
AIG Insurance	-	4,789	4,789	-
Voluntary Life Insurance	786	41,970	41,896	860
Great West Insurance	-	380	380	-
United Way Withholding	-	2,791	2,791	-
FOP Dues-Sheriff	-	3,800	3,800	-
Republican Party Withholding	-	5,164	5,164	-
County Retirement	-	316,931	316,931	-
Highway Retirement Withholding	-	40,599	40,599	-
Sheriff Retirement Withholding	-	80,758	80,758	-
Sec 125 Reimbursement	-	63,562	63,562	-
PERF-Voluntary Post	-	8,309	8,309	-
Sec 125 Child Care Reimb	-	3,289	3,289	-
Fringe Benefit Clearing	-	8,492	8,492	-
Wayne County Property Taxes	-	14,915	14,915	-
Meaningful Use Funds-Health	5,808	25,500	19,876	11,432
Wayne Co Redevelopment Commiss	76,053	327,801	216,379	187,475
Health-Immunization Program	29	73,423	67,041	6,411
County Law Enforce Continuing Ed	2,256	4,232	2,166	4,322
Pre-Trail Diversion	7,908	1,430	-	9,338
Health Master Tobacco Settlement	4,337	32,108	25,270	11,175
Infraction Deferral Program	35,216	45,919	42,115	39,020
Clerk Child Support	17,994	923,971	928,103	13,862
JDAI Coordination Grant	-	69,857	19,343	50,514
JDAI Alternative Program	-	30,813	19,391	11,422
2013 EMA Performance Grant	-	5,179	5,179	-
Vasia Grant	-	19,125	-	19,125
Sheriff's Federal Seizure	-	6,168	-	6,168
Totals	<u>\$ 40,940,033</u>	<u>\$ 122,982,682</u>	<u>\$ 122,436,041</u>	<u>\$ 41,486,674</u>

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

WAYNE 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.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursement grants.

Note 8. Holding Corporation

The County has entered into a capital lease with Wayne County Jail Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2014 totaled \$1,989,028.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Other Postemployment Benefits

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

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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.

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

	Treasurer After Settlement Collection	Inmate Trust	Sheriff Commissary	Clerk Trust	County General	Accident Report-Sheriff	Aviation -Sheriff Department
Cash and investments - beginning	\$ 1,548,865	\$ 24,615	\$ 191,789	\$ 997,187	\$ 6,500,331	\$ 14,436	\$ 704
Receipts:							
Taxes	1,499,662	-	-	-	14,240,406	-	-
Licenses and permits	-	-	-	-	66,269	-	-
Intergovernmental receipts	-	-	-	-	1,343,295	-	-
Charges for services	-	1,160,244	433,245	-	573,416	6,824	-
Fines and forfeits	-	-	-	7,799,655	-	-	-
Other receipts	-	-	-	-	1,948,170	-	-
Total receipts	<u>1,499,662</u>	<u>1,160,244</u>	<u>433,245</u>	<u>7,799,655</u>	<u>18,171,556</u>	<u>6,824</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	11,398,634	-	-
Supplies	-	-	-	-	645,028	-	-
Other services and charges	-	1,158,788	-	-	4,911,448	-	-
Capital outlay	-	-	-	-	6,986	-	-
Other disbursements	<u>1,548,865</u>	<u>-</u>	<u>398,538</u>	<u>7,857,680</u>	<u>1,137,319</u>	<u>3,795</u>	<u>-</u>
Total disbursements	<u>1,548,865</u>	<u>1,158,788</u>	<u>398,538</u>	<u>7,857,680</u>	<u>18,099,415</u>	<u>3,795</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(49,203)</u>	<u>1,456</u>	<u>34,707</u>	<u>(58,025)</u>	<u>72,141</u>	<u>3,029</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,499,662</u>	<u>\$ 26,071</u>	<u>\$ 226,496</u>	<u>\$ 939,162</u>	<u>\$ 6,572,472</u>	<u>\$ 17,465</u>	<u>\$ 704</u>

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

	Contractor's Bid	CAGIT- County Certified Shares	Campaign Finance Enforcement	Wayne Co EDIT Unincorporated	City and Town Court Costs	Clerk Record Perpetuation	Community Correction
Cash and investments - beginning	\$ 22,370	\$ 561,905	\$ 4,100	\$ 913,967	\$ 29,516	\$ 97,533	\$ 13,469
Receipts:							
Taxes	-	3,326,434	-	415,749	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	218,358
Charges for services	-	-	-	-	-	39,310	-
Fines and forfeits	-	-	205	-	21,160	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	3,326,434	205	415,749	21,160	39,310	218,358
Disbursements:							
Personal services	-	-	-	-	-	23,359	206,987
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	17,265
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	3,821,540	-	12,687	40,535	3,943	11,707
Total disbursements	-	3,821,540	-	12,687	40,535	27,302	235,959
Excess (deficiency) of receipts over (under) disbursements	-	(495,106)	205	403,062	(19,375)	12,008	(17,601)
Cash and investments - ending	\$ 22,370	\$ 66,799	\$ 4,305	\$ 1,317,029	\$ 10,141	\$ 109,541	\$ (4,132)

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

	DOC Community Transition	County Sales Disclosure	Bridge 1135	Cumulative Capital Development-Co	Cumulative Building Courthouse	County Drug Free Community	GIS-Interlocal Agreement
Cash and investments - beginning	\$ 30,029	\$ 17,705	\$ 5,316,201	\$ 1,446,478	\$ 1,136,846	\$ 57,877	\$ 263,869
Receipts:							
Taxes	-	-	891,699	352,626	243,190	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	10,976	-	72,649	28,730	19,813	65,590	-
Charges for services	-	7,890	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	153,815	-	-	-	125,969
Total receipts	<u>10,976</u>	<u>7,890</u>	<u>1,118,163</u>	<u>381,356</u>	<u>263,003</u>	<u>65,590</u>	<u>125,969</u>
Disbursements:							
Personal services	-	-	125,301	490,642	-	11,719	72,351
Supplies	-	2,895	41,835	-	116,398	-	1,320
Other services and charges	1,242	-	-	-	20,255	-	100,017
Capital outlay	-	-	696,323	81,425	-	-	-
Other disbursements	4,274	-	6,480	-	-	43,317	4,371
Total disbursements	<u>5,516</u>	<u>2,895</u>	<u>869,939</u>	<u>572,067</u>	<u>136,653</u>	<u>55,036</u>	<u>178,059</u>
Excess (deficiency) of receipts over (under) disbursements	<u>5,460</u>	<u>4,995</u>	<u>248,224</u>	<u>(190,711)</u>	<u>126,350</u>	<u>10,554</u>	<u>(52,090)</u>
Cash and investments - ending	<u>\$ 35,489</u>	<u>\$ 22,700</u>	<u>\$ 5,564,425</u>	<u>\$ 1,255,767</u>	<u>\$ 1,263,196</u>	<u>\$ 68,431</u>	<u>\$ 211,779</u>

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

	Wayne County 911	Recorder Enhanced Access	Extradition and Sheriff Assistance	Firearms-Sheriff	General Drain Improvement	Health Department	ID Security Protection
Cash and investments - beginning	\$ 424,587	\$ 23,669	\$ 30,544	\$ 29,726	\$ 30,511	\$ 852,606	\$ 72,589
Receipts:							
Taxes	-	-	-	-	-	828,875	-
Licenses and permits	-	-	-	-	-	185,748	-
Intergovernmental receipts	674,913	-	-	-	2,063	84,766	-
Charges for services	-	-	-	10,609	-	1,271,185	4,784
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	82	-	694	-	-	77,700	-
Total receipts	674,995	-	694	10,609	2,063	2,448,274	4,784
Disbursements:							
Personal services	398,065	-	-	-	-	1,886,082	-
Supplies	-	-	-	-	-	215,158	-
Other services and charges	207,671	-	-	-	-	266,216	-
Capital outlay	11,259	-	-	-	-	731	-
Other disbursements	21,435	-	8,605	36,297	-	168,443	41,291
Total disbursements	638,430	-	8,605	36,297	-	2,536,630	41,291
Excess (deficiency) of receipts over (under) disbursements	36,565	-	(7,911)	(25,688)	2,063	(88,356)	(36,507)
Cash and investments - ending	\$ 461,152	\$ 23,669	\$ 22,633	\$ 4,038	\$ 32,574	\$ 764,250	\$ 36,082

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

	Levy Excess	Local Road and Street 1169	Co Med Care Inmates	Misdemeanant -Sheriff	Highway 1176	Plat Book Maintenance	Rainy Day
Cash and investments - beginning	\$ -	\$ 138,338	\$ 78,118	\$ 78,964	\$ 446,782	\$ 56,326	\$ 2,890,514
Receipts:							
Taxes	-	-	-	-	9,280	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	3,014,018	-	-
Charges for services	-	-	15,059	51,651	-	14,740	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,893	360,220	-	-	22,744	-	-
Total receipts	1,893	360,220	15,059	51,651	3,046,042	14,740	-
Disbursements:							
Personal services	-	-	-	-	796,826	12,282	-
Supplies	-	415,085	-	-	1,935,883	982	-
Other services and charges	-	-	-	-	388,198	1,424	-
Capital outlay	-	-	-	-	7,046	-	-
Other disbursements	-	-	34,628	66,634	-	-	-
Total disbursements	-	415,085	34,628	66,634	3,127,953	14,688	-
Excess (deficiency) of receipts over (under) disbursements	1,893	(54,865)	(19,569)	(14,983)	(81,911)	52	-
Cash and investments - ending	\$ 1,893	\$ 83,473	\$ 58,549	\$ 63,981	\$ 364,871	\$ 56,378	\$ 2,890,514

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

	Reassessment 2015	Recorder's Perpetuation	Supp Public Defender	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 426,310	\$ 338,801	\$ 241,926	\$ 15,964	\$ 63,618	\$ 30,124	\$ 558,243
Receipts:							
Taxes	72	-	-	13,001	-	80,436	227,117
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	93,206	-	-	12,964	-	-
Fines and forfeits	-	-	96,822	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>72</u>	<u>93,206</u>	<u>96,822</u>	<u>13,001</u>	<u>12,964</u>	<u>80,436</u>	<u>227,117</u>
Disbursements:							
Personal services	-	19,127	97,519	-	2,320	-	-
Supplies	-	-	-	-	2,794	-	-
Other services and charges	5,516	-	-	-	1,112	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	78,387	-	15,202	-	86,058	372,900
Total disbursements	<u>5,516</u>	<u>97,514</u>	<u>97,519</u>	<u>15,202</u>	<u>6,226</u>	<u>86,058</u>	<u>372,900</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(5,444)</u>	<u>(4,308)</u>	<u>(697)</u>	<u>(2,201)</u>	<u>6,738</u>	<u>(5,622)</u>	<u>(145,783)</u>
Cash and investments - ending	<u>\$ 420,866</u>	<u>\$ 334,493</u>	<u>\$ 241,229</u>	<u>\$ 13,763</u>	<u>\$ 70,356</u>	<u>\$ 24,502</u>	<u>\$ 412,460</u>

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

	Unsafe Building-County	Victim Assist Coord Grant	Gal/Casa Program	Elected Officials Training	Adult Probation Users	Juvenile Probation Users	User Fee
Cash and investments - beginning	\$ 1,264	\$ -	\$ 119,072	\$ 12,026	\$ 54,154	\$ 28,863	\$ 515,515
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	31,870	22,570	-	-	-	-
Charges for services	-	-	-	4,784	219,333	3,627	-
Fines and forfeits	-	-	-	-	-	-	34,566
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>31,870</u>	<u>22,570</u>	<u>4,784</u>	<u>219,333</u>	<u>3,627</u>	<u>34,566</u>
Disbursements:							
Personal services	-	41,132	8,448	-	249,883	-	-
Supplies	-	-	890	-	-	-	-
Other services and charges	-	-	6,543	-	8,400	-	6,652
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	997	603	264	-	-	-
Total disbursements	<u>-</u>	<u>42,129</u>	<u>16,484</u>	<u>264</u>	<u>258,283</u>	<u>-</u>	<u>6,652</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(10,259)</u>	<u>6,086</u>	<u>4,520</u>	<u>(38,950)</u>	<u>3,627</u>	<u>27,914</u>
Cash and investments - ending	<u>\$ 1,264</u>	<u>\$ (10,259)</u>	<u>\$ 125,158</u>	<u>\$ 16,546</u>	<u>\$ 15,204</u>	<u>\$ 32,490</u>	<u>\$ 543,429</u>

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

	General Drain Maintenance	Convention -Bond and Int Acct	Drug Task Force	DUI Task Force Indiana-City/Co	Foreign Language Interpreter Grant	Wayne Employee Health Trust	AFLAC Section 125 Insurance
Cash and investments - beginning	\$ 68,944	\$ 7	\$ 59,748	\$ 5	\$ 26,400	\$ 1,558,366	\$ -
Receipts:							
Taxes	-	55,585	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	8,916	-	47,480	16,353	6,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	4,037,799	30,498
Total receipts	<u>8,916</u>	<u>55,585</u>	<u>47,480</u>	<u>16,353</u>	<u>6,000</u>	<u>4,037,799</u>	<u>30,498</u>
Disbursements:							
Personal services	-	-	-	16,353	26,400	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	300	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,508	55,586	44,718	-	-	4,011,225	28,218
Total disbursements	<u>2,508</u>	<u>55,586</u>	<u>44,718</u>	<u>16,353</u>	<u>26,700</u>	<u>4,011,225</u>	<u>28,218</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,408</u>	<u>(1)</u>	<u>2,762</u>	<u>-</u>	<u>(20,700)</u>	<u>26,574</u>	<u>2,280</u>
Cash and investments - ending	<u>\$ 75,352</u>	<u>\$ 6</u>	<u>\$ 62,510</u>	<u>\$ 5</u>	<u>\$ 5,700</u>	<u>\$ 1,584,940</u>	<u>\$ 2,280</u>

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

	Sheriff Pension Trust	Late Payment Special Assessment	Weed Collections	Sewer Collections	Financial Institution Tax	HEA 1001- 2008 St Homestead Cr	State Fines and Forfeitures
Cash and investments - beginning	\$ 22,235	\$ -	\$ -	\$ -	\$ -	\$ 8,901	\$ 4,721
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	769,146	-	-
Charges for services	45,028	-	-	-	-	-	-
Fines and forfeits	-	-	14,618	97,445	-	-	33,018
Other receipts	-	47,697,824	-	-	-	-	-
Total receipts	<u>45,028</u>	<u>47,697,824</u>	<u>14,618</u>	<u>97,445</u>	<u>769,146</u>	<u>-</u>	<u>33,018</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	50,000	47,697,824	14,618	97,445	769,146	8,901	33,043
Total disbursements	<u>50,000</u>	<u>47,697,824</u>	<u>14,618</u>	<u>97,445</u>	<u>769,146</u>	<u>8,901</u>	<u>33,043</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,972)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,901)</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 17,263</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,696</u>

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

	State General Fees	Overweight Vehicles	Spec Death Benefit Fees	State Sales Disclosure	Coroners Cont Educ	Interstate Compact Fees-Prob	Mortgage Fee
Cash and investments - beginning	\$ 5,769	\$ 16,221	\$ 435	\$ 835	\$ 1,058	\$ -	\$ 405
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	88,461	-	6,480	7,890	12,534	1,125	4,578
Fines and forfeits	-	155,911	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>88,461</u>	<u>155,911</u>	<u>6,480</u>	<u>7,890</u>	<u>12,534</u>	<u>1,125</u>	<u>4,578</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	89,280	160,581	6,445	7,860	12,648	1,125	4,680
Total disbursements	<u>89,280</u>	<u>160,581</u>	<u>6,445</u>	<u>7,860</u>	<u>12,648</u>	<u>1,125</u>	<u>4,680</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(819)</u>	<u>(4,670)</u>	<u>35</u>	<u>30</u>	<u>(114)</u>	<u>-</u>	<u>(102)</u>
Cash and investments - ending	<u>\$ 4,950</u>	<u>\$ 11,551</u>	<u>\$ 470</u>	<u>\$ 865</u>	<u>\$ 944</u>	<u>\$ -</u>	<u>\$ 303</u>

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

	Child Restraint Syst Violation	Inheritance Tax	Education Plate Fee	Riverboat Revenue Sharing	Convention Bureau	Certified Shares - Local	Edit
Cash and investments - beginning	\$ 375	\$ 7,731	\$ 75	\$ -	\$ 41,245	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	595,458	7,635,729	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	85,676	938	408,259	-	-	2,590,846
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,550	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	1,550	85,676	938	408,259	595,458	7,635,729	2,590,846
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,925	51,789	938	408,259	563,879	7,635,729	2,517,167
Total disbursements	1,925	51,789	938	408,259	563,879	7,635,729	2,517,167
Excess (deficiency) of receipts over (under) disbursements	(375)	33,887	-	-	31,579	-	73,679
Cash and investments - ending	\$ -	\$ 41,618	\$ 75	\$ -	\$ 72,824	\$ -	\$ 73,679

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

	Local Option Property Tax Replace	Clerk ARRA 8894	Title IV-D Incentive-8895	Prosecutor Law Enforcement	New-Prosecutor 4D Incent-8897	Clerk 4D Incentive	New-Clerk 4D Incentive-8899
Cash and investments - beginning	\$ -	\$ 4,132	\$ 132,707	\$ 19,652	\$ 177,443	\$ 135,848	\$ 131,146
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,090,486	-	36,733	-	55,267	-	36,734
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	14,063	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	5,090,486	-	36,733	14,063	55,267	-	36,734
Disbursements:							
Personal services	-	-	-	-	47,438	-	11,559
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,090,486	-	3,580	13,828	5,819	30,054	6,405
Total disbursements	5,090,486	-	3,580	13,828	53,257	30,054	17,964
Excess (deficiency) of receipts over (under) disbursements	-	-	33,153	235	2,010	(30,054)	18,770
Cash and investments - ending	\$ -	\$ 4,132	\$ 165,860	\$ 19,887	\$ 179,453	\$ 105,794	\$ 149,916

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

	Adult Protection	Federal Equitable Sharing Acct	Health Donations	Highway Safety Big City/County	HIV Grant	Translator Fees	Fairgrounds Donations
Cash and investments - beginning	\$ (1,208)	\$ 2,024	\$ 9,206	\$ 892	\$ 26,300	\$ 12,388	\$ 886
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,671	48,399	-	-
Charges for services	-	-	-	-	-	100	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	86,262	8,832	720	-	-	-	206
Total receipts	86,262	8,832	720	12,671	48,399	100	206
Disbursements:							
Personal services	73,506	-	-	12,671	1,717	-	-
Supplies	3,987	-	-	-	-	-	-
Other services and charges	3,794	-	-	-	45,715	425	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,115	-	3,553	-	131	-	1,092
Total disbursements	86,402	-	3,553	12,671	47,563	425	1,092
Excess (deficiency) of receipts over (under) disbursements	(140)	8,832	(2,833)	-	836	(325)	(886)
Cash and investments - ending	\$ (1,348)	\$ 10,856	\$ 6,373	\$ 892	\$ 27,136	\$ 12,063	\$ -

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

	Equipment Grant-WCSD and RPD	Bioterrorism Grant-Health	Maternal and Child Health (MCH)	4-D Court	Pdfwc Spf-Sig Grant-Comm Corr	Jail Bond Debt Service	Dare Donations - Sheriff - Misc
Cash and investments - beginning	\$ 1	\$ 59	\$ 38,543	\$ 85,240	\$ 23,961	\$ 7,346,811	\$ 3,026
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	25,970	13,382	-	162,269	-	2,545,243	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	25,970	13,382	-	162,269	-	2,545,243	-
Disbursements:							
Personal services	-	-	-	144,130	-	-	-
Supplies	-	-	-	130	-	-	-
Other services and charges	-	-	-	513	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	17,703	7,700	-	8,599	-	1,995,000	640
Total disbursements	17,703	7,700	-	153,372	-	1,995,000	640
Excess (deficiency) of receipts over (under) disbursements	8,267	5,682	-	8,897	-	550,243	(640)
Cash and investments - ending	\$ 8,268	\$ 5,741	\$ 38,543	\$ 94,137	\$ 23,961	\$ 7,897,054	\$ 2,386

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

	K-9 Donations - Sheriff - Misc	H1N1 Grant	Health Maintenance	Emergency Planning/Right	County Offender Transportation	Revolving Loan	Comm Correction Project Income
Cash and investments - beginning	\$ 9,812	\$ 3,251	\$ 60,163	\$ 62,434	\$ 3,125	\$ 375,679	\$ 268,924
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	48,858	6,143	-	-	83,243
Charges for services	-	-	-	-	1,125	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	7,285	-	-	-	-	55,761	-
Total receipts	7,285	-	48,858	6,143	1,125	55,761	83,243
Disbursements:							
Personal services	-	-	5,104	-	-	-	47,920
Supplies	-	-	-	-	-	-	936
Other services and charges	-	-	16,870	3,541	-	-	69,314
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,842	-	41,120	-	-	5,940	1,326
Total disbursements	5,842	-	63,094	3,541	-	5,940	119,496
Excess (deficiency) of receipts over (under) disbursements	1,443	-	(14,236)	2,602	1,125	49,821	(36,253)
Cash and investments - ending	<u>\$ 11,255</u>	<u>\$ 3,251</u>	<u>\$ 45,927</u>	<u>\$ 65,036</u>	<u>\$ 4,250</u>	<u>\$ 425,500</u>	<u>\$ 232,671</u>

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

	Mobile Home Tax Sale Cost	Sheriff Donations	Consolidated EDIT	Community Health Center	Commissioners Tax Sale	Donations for County Use	Federal Withholding
Cash and investments - beginning	\$ 6,533	\$ 2,088	\$ 3,185,543	\$ 65,152	\$ 4,710	\$ 2,130	\$ -
Receipts:							
Taxes	380	-	1,052,310	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	280,309	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	663	-	45,302	-	1,391,362
Total receipts	380	-	1,052,973	280,309	45,302	-	1,391,362
Disbursements:							
Personal services	-	-	-	151,155	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	71,554	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,611	-	1,075,261	59,534	24,520	1,005	1,391,362
Total disbursements	2,611	-	1,075,261	282,243	24,520	1,005	1,391,362
Excess (deficiency) of receipts over (under) disbursements	(2,231)	-	(22,288)	(1,934)	20,782	(1,005)	-
Cash and investments - ending	\$ 4,302	\$ 2,088	\$ 3,163,255	\$ 63,218	\$ 25,492	\$ 1,125	\$ -

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

	State Withholding	CAGIT Withholding	FICA Withholding	Health Insurance Withholding	Health Insurance- Retirees	Sec 125 Dental Withholding	AFLAC Group
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 14,379	\$ 1,863	\$ 2,381	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	439,721	187,314	996,045	684,440	22,267	117,902	19,554
Total receipts	439,721	187,314	996,045	684,440	22,267	117,902	19,554
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	439,721	187,314	996,045	683,819	24,130	117,902	19,554
Total disbursements	439,721	187,314	996,045	683,819	24,130	117,902	19,554
Excess (deficiency) of receipts over (under) disbursements	-	-	-	621	(1,863)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ 2,381	\$ -

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

	Garnishee Withholding	Garnishee-Child Support	Boston Mutual Life	Future Funds -Hoosier Start	AIG Insurance	Voluntary Life Insurance	Great West Insurance
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 786	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	38,198	34,828	57,533	121,641	4,789	41,970	380
Total receipts	38,198	34,828	57,533	121,641	4,789	41,970	380
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	38,198	34,828	53,299	121,641	4,789	41,896	380
Total disbursements	38,198	34,828	53,299	121,641	4,789	41,896	380
Excess (deficiency) of receipts over (under) disbursements	-	-	4,234	-	-	74	-
Cash and investments - ending	\$ -	\$ -	\$ 4,234	\$ -	\$ -	\$ 860	\$ -

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

	United Way Withholding	FOP Dues-Sheriff	Republican Party Withholding	County Retirement	Highway Retirement Withholding	Sheriff Retirement Withholding	Sec 125 Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,791	3,800	5,164	316,931	40,599	80,758	63,562
Total receipts	2,791	3,800	5,164	316,931	40,599	80,758	63,562
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,791	3,800	5,164	316,931	40,599	80,758	63,562
Total disbursements	2,791	3,800	5,164	316,931	40,599	80,758	63,562
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	PERF-Voluntary Post	Sec 125 Child Care Reimb	Fringe Benefit Clearing	Wayne County Property Taxes	Meaningful Use Funds-Health	Wayne Co Redevelopment Commiss
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 5,808	\$ 76,053
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,309	3,289	8,492	14,915	25,500	327,801
Total receipts	<u>8,309</u>	<u>3,289</u>	<u>8,492</u>	<u>14,915</u>	<u>25,500</u>	<u>327,801</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	18,396	-
Capital outlay	-	-	-	-	1,480	-
Other disbursements	8,309	3,289	8,492	14,915	-	216,379
Total disbursements	<u>8,309</u>	<u>3,289</u>	<u>8,492</u>	<u>14,915</u>	<u>19,876</u>	<u>216,379</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,624</u>	<u>111,422</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,432</u>	<u>\$ 187,475</u>

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

	Health- Immunization Program	County Law Enforce Continuing Ed	Pre-Trail Diversion	Health Master Tobacco Settlement	Infraction Deferral Program	Clerk Child Support
Cash and investments - beginning	\$ 29	\$ 2,256	\$ 7,908	\$ 4,337	\$ 35,216	\$ 17,994
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	73,423	-	-	32,108	-	-
Charges for services	-	4,232	-	-	-	-
Fines and forfeits	-	-	1,430	-	45,919	923,971
Other receipts	-	-	-	-	-	-
Total receipts	<u>73,423</u>	<u>4,232</u>	<u>1,430</u>	<u>32,108</u>	<u>45,919</u>	<u>923,971</u>
Disbursements:						
Personal services	-	-	-	16,952	5,714	-
Supplies	-	-	-	-	5,974	-
Other services and charges	-	2,166	-	8,318	30,427	-
Capital outlay	-	-	-	-	-	-
Other disbursements	67,041	-	-	-	-	928,103
Total disbursements	<u>67,041</u>	<u>2,166</u>	<u>-</u>	<u>25,270</u>	<u>42,115</u>	<u>928,103</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6,382</u>	<u>2,066</u>	<u>1,430</u>	<u>6,838</u>	<u>3,804</u>	<u>(4,132)</u>
Cash and investments - ending	<u>\$ 6,411</u>	<u>\$ 4,322</u>	<u>\$ 9,338</u>	<u>\$ 11,175</u>	<u>\$ 39,020</u>	<u>\$ 13,862</u>

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

	JDAI Coordination Grant	JDAI Alternative Program	2013 EMA Performance Grant	Vasia Grant	Sheriff's Federal Seizure	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,940,033
Receipts:						
Taxes	-	-	-	-	-	31,468,009
Licenses and permits	-	-	-	-	-	252,017
Intergovernmental receipts	-	-	-	-	-	18,074,463
Charges for services	-	-	-	-	-	4,094,424
Fines and forfeits	-	-	-	-	-	9,240,333
Other receipts	69,857	30,813	5,179	19,125	6,168	59,853,436
Total receipts	69,857	30,813	5,179	19,125	6,168	122,982,682
Disbursements:						
Personal services	-	-	-	-	-	16,401,296
Supplies	-	-	-	-	-	3,389,295
Other services and charges	-	-	-	-	-	7,372,080
Capital outlay	-	-	-	-	-	805,250
Other disbursements	19,343	19,391	5,179	-	-	94,468,120
Total disbursements	19,343	19,391	5,179	-	-	122,436,041
Excess (deficiency) of receipts over (under) disbursements	50,514	11,422	-	19,125	6,168	546,641
Cash and investments - ending	\$ 50,514	\$ 11,422	\$ -	\$ 19,125	\$ 6,168	\$ 41,486,674

WAYNE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Wayne County Jail Holding Corporation	Refinance Jail Building Debt	<u>\$ 1,985,828</u>	10-02-01	07-15-22
Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	
Governmental activities:				
Revenue bonds	Purchase Land And Buildings For Tourism	<u>\$ 381,100</u>	<u>\$ 8,052</u>	

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Wayne County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2014. The County's major federal program is 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 the County's major federal program 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 the major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on the 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 its major federal program for the year ended December 31, 2014.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002. Our opinion on the major federal program is not modified with respect to these matters.

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

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 a material weakness.

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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002 to be a material weakness.

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

July 19, 2017

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

WAYNE 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	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Commerce					
ARRA - State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558	#067BROADBAND000	\$ -	\$ 4,000
Department of Justice					
JAG Program Cluster					
Edward Byrne Memorial Justice Assistance Grant Program	Direct grant	16.738	2013-DJ-BX-0834	8,851	17,702
Total - JAG Program Cluster				8,851	17,702
Bulletproof Vest Partnership Program	Direct grant	16.607	FY2014	-	8,268
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	13VA2310	-	31,871
Total - Department of Justice				8,851	57,841
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES. 0901585 DES. 1006546 DES. 1382081 DES. 1383317	- - - -	2,143 49,322 77,979 3,763
Total - Highway Planning and Construction Cluster				-	133,207
Highway Safety Cluster					
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Richmond	20.601	3092	-	16,353
Safety Belt Performance Grants	City of Richmond	20.609	3081	-	12,671
Total - Highway Safety Cluster				-	29,024
Total - Department of Transportation				-	162,231
Department of Education					
Rehabilitation Services_Vocational Rehabilitation Grants to States	Indiana Family and Social Services Administration	84.126	FY 2013 FY2014	- -	47 540
Total - Rehabilitation Services_Vocational Rehabilitation Grants to States				-	587
Department of Health and Human Services					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	14535794 BPRS 188-70 11/1/13-11/30/13 5U90TP000521-02 15508924	- - -	3,154 10,228 14,977
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	28,359
Immunization Cooperative Agreements	Indiana Department of Health	93.268	A70-4-073141 5H23IP000723-02	- -	19,971 33,452
Total - Immunization Cooperative Agreements				-	53,423
Centers for Disease Control and Prevention_Investigations and Technical Assistance	Indiana Department of Health	93.283	FY2012 FY2013	- -	68 3,734
Total - Centers for Disease Control and Prevention_Investigations and Technical Assistance				-	3,802
Child Support Enforcement	Indiana Department of Child Services	93.563			
Circuit Court Clerk Expenditures			FY2014	-	37,335
IV-D Court Expenditures			FY2014	-	102,270
County IV-D Prosecutor Expenditures			FY2014	-	180,470
Circuit Court Clerk Incentive Funds			FY2014	-	17,964
Title IV-D Incentive Funds			FY2014	-	3,580
IV-D Prosecutors Incentive Funds			FY2014	-	53,256
Indirect Cost Expenditures			FY2014	-	117,713
Total - Child Support Enforcement				-	512,588
HIV Prevention Activities_Health Department Based	Indiana Department of Health	93.940	5U62PS003682-02 40093940CHIVP14	- -	6,904 38,705
Total - HIV Prevention Activities_Health Department Based				-	45,609
Total - Department of Health and Human Services				-	643,781
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-4-405B C44P-5-087B	- -	5,179 57,197
Total - Department of Homeland Security				-	62,376
Total federal awards expended				\$ 8,851	\$ 930,816

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

WAYNE 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*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

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

Federal Awards:

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

Identification of Major Program:

CFDA Number	Name of Federal Program or Cluster
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).

The SEFA presented for audit contained the following errors: grants that were not federal awards were included, grants that were federal awards were excluded, and grant amounts reported were incorrect based on supporting documentation presented for audit. Audit adjustments were proposed, accepted by the County, and made to the SEFA.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

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 § _____.310. . . ."

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

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

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

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal controls 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.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-002 - 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): FY2014
Pass-Through Entity: Indiana Department of Child Services

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement.

The County did not comply with the Allowable Costs/Cost Principles requirement to maintain certifications to support salaries and wages charged to the federal program. There were no certifications maintained by the Child Support Division of the Prosecutor's Office or the IV-D Court.

Context

The lack of controls and the noncompliance were systemic problems throughout the audit period. No certifications to support salaries and wages were maintained by the Child Support Division of the Prosecutor's Office or the IV-D Court.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB Circular A-87, Attachment B, section 8h(3) states:

"Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee."

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 a system of internal controls that would have ensured compliance with the Allowable Costs/Cost Principles compliance requirement.

Effect

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

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and Allowable Costs/Cost Principle compliance requirement. We also recommended that the County comply with Allowable Costs/Cost Principle compliance requirement.

View of Responsible Officials

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

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AUDITEE-PREPARED DOCUMENTS

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



Kimberly A. Walton, Auditor
Jennie K. Bailey, Chief Deputy Auditor
Wayne County Administration Building
<http://www.co.wayne.in.us/>

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2013-002

Fiscal year in which the finding initially occurred: 2013

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

Contact Person Responsible for Corrective Action:

Clerk: Debbie Berry

Prosecutor: Staci Lane

IVD Court: Jennifer Bushey

Contact Phone Number

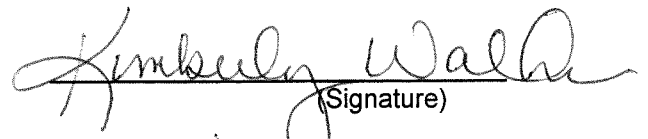
Clerk: 765-973-9224


Prosecutor: 765-973-9448

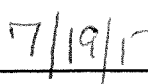
IVD Court: 765-973-9200

Status of Audit Finding:

This finding has been corrected. Each department head reviews the information prepared by the consulting firm we have contracted to ensure the accuracies for the IV-D program prior to submission.

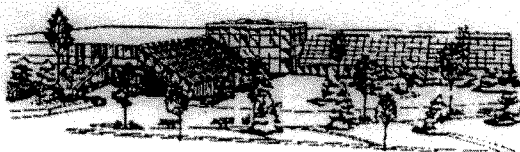


(Signature)


(Title)


(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Kimberly A. Walton, Auditor
Jennie K. Bailey, Chief Deputy Auditor
Wayne County Administration Building
<http://www.co.wayne.in.us/>

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

CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: Kimberly A. Walton
Contact Phone Number: 765-973-9317

Views of Responsible Official:

The Wayne County Auditor concurs there was not proper Internal Controls in place to ensure SEFA information was accurate and complete. The SEFA was prepared without accurate understanding of what needed to be reported.

Description of Corrective Action Plan:

The Auditor's office has worked with the State Board of Accounts to better understand the requirements for SEFA. In conjunction with State Board of Accounts, the Auditor's office will correct the 2014, 2015 and 2016 SEFA to be prepared to input into Gateway for the 2017 SEFA. The Auditor's office has also created a reconciliation process for all grants to have better readily available information. On December 1, we will audit all grants each year and insure they are uploaded to Gateway

Anticipated Completion Date: February 28, 2018

Kimberly Walton
(Signature)

Auditor
(Title)

7/17/17
(Date)

Office of the Prosecuting Attorney

17th Indiana Judicial Circuit



WAYNE COUNTY, INDIANA

MICHAEL W. SHIPMAN

Prosecuting Attorney

STACI A. LANE

Deputy Prosecuting Attorney
CHILD SUPPORT DIVISION

COURTHOUSE

RICHMOND, INDIANA 47374

PHONE (765) 973-9285

FAX (765) 973-9477

CORRECTIVE ACTION PLAN

FINDING 2014-002


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): FY2014
Pass-Through Entity: Indiana Department of Child Services
Contact Person: Staci A. Lane
Contact Person Phone#: (765) 973-9448

Corrective Action:

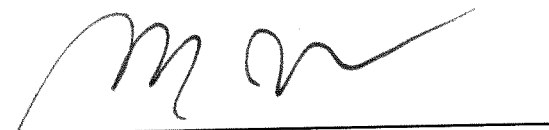
The IV-D Child Support Division already has implemented an internal controls system to ensure compliance with Allowable Costs/Cost Principles by maintaining certifications to support salaries and wages charged to the federal program.

Anticipated Completion Date:

Corrective action already was put into place for the IV-D Child Support Division for 2015, 2016, and 2017.



Staci A. Lane, Deputy Prosecuting Attorney



Michael W. Shipman, Prosecuting Attorney

IV-D COURT
301 East Main Street
Richmond, IN 47374
(765) 973-9273

CORRECTIVE ACTION PLAN

FINDING 2014-002

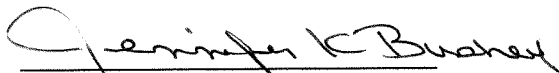
Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number) FY2014
Pass-Through Entity: Indiana Department of Child Services
Contact Person: Jennifer K. Bushey
Contact Person Phone#: (765) 973-9273

Corrective Action:


The IV-D Court already has implemented an internal controls system to ensure compliance with Allowable Cost/Cost Principles by maintaining certifications to support salaries and wages charged to the federal program.

Anticipated Completion Date:

Corrective action will be put into place for calendar year 2017 and thereafter.



Jennifer K. Bushey
IV-D Court Reporter



Gregory A. Horn
Judge, Wayne Superior Court 2

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/>.