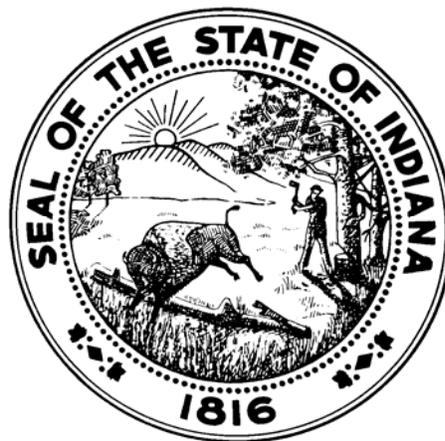


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2006

WAYNE COUNTY, INDIANA



FILED
07/11/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials.....	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards	3-4
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.....	5
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis	6
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds.....	7
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds	8
Notes to Financial Statements	9-20
Required Supplementary Information:	
Schedules of Funding Progress.....	21
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	22-39
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds	40-43
Schedule of Capital Assets.....	44
Schedule of Long-Term Debt.....	45
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	48-49
Schedule of Expenditures of Federal Awards.....	50-51
Note to Schedule of Expenditures of Federal Awards	52
Schedule of Findings and Questioned Costs.....	53
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings.....	54
Exit Conference.....	55

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Christopher H. Beeson	01-01-03 to 12-31-06
	Karen L. Stevens	01-01-07 to 12-31-10
Treasurer	Karen A. Pipes	09-03-05 to 01-15-06
	Kelly Parks	01-16-06 to 01-26-06
	Linda L. Corder	01-27-06 to 12-31-08
Clerk	Sue Ann Lower	01-01-05 to 12-31-08
Sheriff	Paul M. Strittmatter	01-01-07 to 12-31-10
Recorder	Debora Resh	01-01-07 to 12-31-10
President of the Board of County Commissioners	Thomas A. Dickman	01-01-06 to 12-31-06
	Mary C. Heyob	01-01-07 to 12-31-07
President of the County Council	Jeffrey C. Plasterer	01-01-06 to 12-31-06
	Myron Moyer	01-01-07 to 12-31-07



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 FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated June 6, 2007, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 6, 2007



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 AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the financial statements of Wayne County (County), as of and for the year ended December 31, 2006, and have issued our report thereon dated June 6, 2007. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 6, 2007

WAYNE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2006

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets Primary Government</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	
Primary government:					
Governmental activities:					
General government	\$ 12,152,228	\$ 1,459,121	\$ 399,341	\$ 45,676	\$ (10,248,090)
Public safety	14,757,766	2,577,842	1,055,605	-	(11,124,319)
Highways and streets	5,333,086	5,760	3,411,262	-	(1,916,064)
Sanitation	46,000	-	-	-	(46,000)
Health and welfare	6,268,989	899,575	1,799,505	-	(3,569,909)
Economic development	2,808,579	1,196,833	450,733	34,230	(1,126,783)
Culture and recreation	951,549	-	-	117,782	(833,767)
Interest on long-term debt	1,348,277	-	-	-	(1,348,277)
Total primary government	<u>\$ 43,666,474</u>	<u>\$ 6,139,131</u>	<u>\$ 7,116,446</u>	<u>\$ 197,688</u>	<u>(30,213,209)</u>

General receipts:		14,699,635
Property taxes		137,260
Financial institution tax		1,217,080
Excise tax		168,480
Commercial vehicle excise tax		7,354,938
Property tax replacement credit/certified shares		142,319
Inheritance tax		2,042,384
Economic development income tax		138,970
Riverboat revenue		457,103
Innkeepers tax		491,626
Other local sources		66,074
Bonds and loans		1,697,915
Unrestricted investment earnings		738,050
Special items:		738,050
County share of repayments		738,050
Total general receipts and special items		<u>29,351,834</u>
Change in net assets		(861,375)
Net assets - beginning		<u>32,699,341</u>
Net assets - ending		<u>\$ 31,837,966</u>

Assets

Cash and investments	\$ 6,940,629
Restricted assets:	
Cash and investments	<u>24,897,337</u>
Total assets	<u>\$ 31,837,966</u>

Net Assets

Restricted for:	
Culture and recreation	\$ 98,658
Highways and streets	6,080,858
Health and welfare	1,477,444
Debt service	3,220,572
Other purposes	14,019,805
Unrestricted	<u>6,940,629</u>
Total net assets	<u>\$ 31,837,966</u>

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

WAYNE COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006

	General	Cumulative Bridge	Jail Lease	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 14,845,878	\$ 875,439	\$ 2,704,806	\$ 6,694,118	\$ 25,120,241
Special assessments	-	-	-	295,869	295,869
Licenses and permits	64,905	-	-	103,134	168,039
Intergovernmental	2,527,601	304,954	-	7,536,439	10,368,994
Charges for services	1,919,795	-	-	1,806,777	3,726,572
Fines and forfeits	22,644	-	-	531,309	553,953
Other	1,831,550	-	-	673,809	2,505,359
Total receipts	21,212,373	1,180,393	2,704,806	17,641,455	42,739,027
Disbursements:					
General government	10,722,247	-	-	1,429,982	12,152,229
Public safety	8,221,434	-	-	5,506,333	13,727,767
Highways and streets	-	783,399	-	4,549,687	5,333,086
Sanitation	46,000	-	-	-	46,000
Health and welfare	803,786	-	-	5,465,202	6,268,988
Culture and recreation	310,425	-	-	641,125	951,550
Economic development	-	-	-	2,663,579	2,663,579
Debt service:					
Principal	-	-	1,030,000	145,000	1,175,000
Interest	-	-	1,261,000	87,277	1,348,277
Total disbursements	20,103,892	783,399	2,291,000	20,488,185	43,666,476
Excess (deficiency) of receipts over disbursements	1,108,481	396,994	413,806	(2,846,730)	(927,449)
Other financing sources (uses)					
Bond proceeds	-	-	-	66,074	66,074
Transfers in	-	-	-	295,000	295,000
Transfers out	-	-	-	(295,000)	(295,000)
Total other financing sources	-	-	-	66,074	66,074
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,108,481	396,994	413,806	(2,780,656)	(861,375)
Cash and investment fund balance - beginning	5,832,148	3,633,128	2,805,922	20,428,143	32,699,341
Cash and investment fund balance - ending	<u>\$ 6,940,629</u>	<u>\$ 4,030,122</u>	<u>\$ 3,219,728</u>	<u>\$ 17,647,487</u>	<u>\$ 31,837,966</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ 6,940,629	\$ -	\$ -	\$ -	\$ 6,940,629
Restricted assets:					
Cash and investments	-	4,030,122	3,219,728	17,647,487	24,897,337
Total cash and investment assets - December 31	<u>\$ 6,940,629</u>	<u>\$ 4,030,122</u>	<u>\$ 3,219,728</u>	<u>\$ 17,647,487</u>	<u>\$ 31,837,966</u>
Cash and Investment Fund Balance - December 31					
Restricted for:					
Culture and recreation	\$ -	\$ -	\$ -	\$ 98,658	\$ 98,658
Highways and streets	-	4,030,122	-	2,050,736	6,080,858
Health and welfare	-	-	-	1,477,444	1,477,444
Debt service	-	-	3,219,728	844	3,220,572
Other purposes	-	-	-	14,019,805	14,019,805
Unrestricted	6,940,629	-	-	-	6,940,629
Total cash and investment fund balance - December 31	<u>\$ 6,940,629</u>	<u>\$ 4,030,122</u>	<u>\$ 3,219,728</u>	<u>\$ 17,647,487</u>	<u>\$ 31,837,966</u>

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

WAYNE COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2006

	<u>Pension Trust Funds</u>	<u>Agency Funds</u>
Additions:		
Contributions:		
Employer	\$ 267,804	\$ -
Plan members	<u>53,569</u>	<u>-</u>
Total contributions	<u>321,373</u>	<u>-</u>
Investment earnings:		
Net increase in fair value of investments	47,618	-
Investments sold	24,826	-
Dividends	<u>203,876</u>	<u>-</u>
Total investment earnings	276,320	-
Agency fund additions	<u>-</u>	<u>201,469,633</u>
Total additions	<u>597,693</u>	<u>201,469,633</u>
Deductions:		
Benefits	206,893	-
Administrative and general	27,928	-
Insurance premiums	8,856	-
Agency fund deductions	<u>-</u>	<u>200,887,108</u>
Total deductions	<u>243,677</u>	<u>200,887,108</u>
Excess of total additions over total deductions	354,016	582,525
Cash and investment fund balance - beginning	<u>430,992</u>	<u>4,288,872</u>
Cash and investment fund balance - ending	<u>\$ 785,008</u>	<u>\$ 4,871,397</u>

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Wayne County
Blended Component Units: Wayne County Convention and Tourism Bureau and Economic Development Corporation of Wayne County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component units are presented below:

<u>Component Unit</u>	<u>Description/Inclusion Criteria</u>	<u>Fund Included In</u>
Wayne County Convention and Tourism Bureau	The Wayne County Convention and Tourism Bureau is a significant blended component unit of the County. The Wayne County Convention and Tourism Bureau is fiscally dependent on the primary government. Although it is legally separate from the County, the Wayne County Convention and Tourism Bureau is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.	Other Governmental
Economic Development Corporation of Wayne County	The Economic Development Corporation of Wayne County is a significant blended component unit of the County. The Economic Development Corporation of Wayne County is fiscally dependent on the primary government. Although it is legally separate from the County, the Economic Development Corporation of Wayne County is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.	Other Governmental

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The cumulative bridge fund accounts for the financial resources used for bridge construction.

The jail lease fund accounts for the financial resources used for the jail lease.

Additionally, the County reports the following fund types:

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's pension benefit pension funds, which accumulate resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for other governmental entities and serve as control accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets – Cash and Investment Basis.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. Balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2006, the County had the following investments:

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
U.S. Treasuries and securities	\$ -	\$ 101,879
U.S. Agencies	2,634,847	630,100
Stocks	-	2,914,397
Mutual funds	-	503,820
Corporate bonds	-	981,529
Totals	<u>\$ 2,634,847</u>	<u>\$ 5,131,725</u>

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2006, the County held investments in investment pools in the amount of \$2,634,847. At December 31, 2006, the Sheriff's Retirement and Benefit Plans held investments in Municipal Obligations, Government Securities, Corporate Bonds and Equities in the amount of \$5,131,725. All of these investments were held in the name of the County.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Primary Government:

Investment Type	Investment Maturities (in Years) Less Than 1
U.S. Agencies	<u>\$ 2,634,847</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. Treasuries and securities	\$ -	\$ 101,879	\$ -
Corporate bonds	<u>100,032</u>	<u>582,942</u>	<u>298,555</u>
Totals	<u>\$ 100,032</u>	<u>\$ 684,821</u>	<u>\$ 298,555</u>

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Primary Government:

Standard and Poor's Rating	Moody's Rating	Government Sponsored Enterprise
AAA	Aaa	\$ 2,634,847

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
AAA	Aaa	\$ 199,016
AA	Aa	380,637
A	A	401,876
Total		\$ 981,529

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk. There are no foreign currency related investments.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, were as follows:

Transfer From	Transfer To	2006
Other governmental	Other governmental	\$ 295,000

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The County is 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 (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents. The risk financing fund is accounted for in the General Fund where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$50,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years.

B. Holding Corporation

The County has entered into a capital lease with the 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 totaled \$2,291,000.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment medical benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 60 with at least 20 years of service. Currently, 6 retirees meet these eligibility requirements. The County and retirees provide 61.22% and 31.78%, respectively, of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2006, disbursements of \$12,216 were recognized for postemployment benefits.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF 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 member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which 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. 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 and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 408,800	\$ 251,023	\$ 8,070
Interest on net pension obligation	(36,580)	456	-
Adjustment to annual required contribution	<u>41,686</u>	<u>(975)</u>	<u>-</u>
Annual pension cost	413,906	250,504	8,070
Contributions made	<u>484,319</u>	<u>259,734</u>	<u>8,070</u>
Decrease in net pension obligation	(70,413)	(9,230)	-
Net pension obligation, beginning of year	<u>(504,558)</u>	<u>6,074</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (574,971)</u>	<u>\$ (3,156)</u>	<u>\$ -</u>

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	4.75%	19%	1%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

<u>Actuarial Assumptions</u>	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PERF	06-30-03	\$ 419,235	97%	\$ (412,808)
	06-30-04	343,292	127%	(504,558)
	06-30-05	413,906	141%	(574,971)
County Police Retirement Plan	12-31-04	218,430	105%	17,905
	12-31-05	240,867	104%	6,074
	12-31-06	251,023	104%	(3,156)
County Police Benefit Plan	12-31-04	8,437	100%	-
	12-31-05	8,853	100%	-
	12-31-06	8,070	100%	-

WAYNE COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 8,471,750	\$ 7,679,368	\$ 792,382	110%	\$ 8,909,576	9%
07-01-04	8,588,424	8,372,480	215,944	103%	9,310,706	2%
07-01-05	8,971,338	10,321,132	(1,349,794)	87%	10,500,908	(13%)

County Sheriff's Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-00	\$ 4,222,285	\$ 4,222,285	-	100%	\$ 905,297	0%
01-01-01	4,234,564	4,234,564	-	100%	914,713	0%
01-01-02	4,261,410	4,261,410	-	100%	1,145,000	0%
01-01-03	4,337,971	4,337,971	-	100%	1,130,500	0%
01-01-04	4,611,652	5,366,557	(754,905)	86%	1,188,500	(64%)
01-01-05	4,801,803	5,528,424	(726,621)	87%	1,203,500	(60%)

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006

	Family and Children	Highway	Local Road and Street	Health	Emergency Telephone	Adult Protection Grant
Receipts:						
Taxes	\$ 548,769	\$ 900,000	\$ -	\$ 720,408	\$ -	\$ -
Special assessments	-	-	-	-	260,521	-
Licenses and permits	-	5,760	-	89,154	-	-
Intergovernmental	1,102,635	2,983,007	428,254	76,149	193,706	80,583
Charges for services	-	-	-	810,422	-	-
Fines and forfeits	-	-	-	-	-	-
Other	154,868	35,124	-	6,805	10,620	-
Total receipts	1,806,272	3,923,891	428,254	1,702,938	464,847	80,583
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	550,998	70,961
Highways and streets	-	3,976,154	539,303	-	-	-
Health and welfare	2,462,042	-	-	1,988,199	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	2,462,042	3,976,154	539,303	1,988,199	550,998	70,961
Excess (deficiency) of receipts over disbursements	(655,770)	(52,263)	(111,049)	(285,261)	(86,151)	9,622
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	130,000	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	130,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(655,770)	(52,263)	(111,049)	(155,261)	(86,151)	9,622
Cash and investment fund balance - beginning	1,863,735	1,285,967	928,082	418,214	532,463	-
Cash and investment fund balance - ending	<u>\$ 1,207,965</u>	<u>\$ 1,233,704</u>	<u>\$ 817,033</u>	<u>\$ 262,953</u>	<u>\$ 446,312</u>	<u>\$ 9,622</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 1,207,965</u>	<u>\$ 1,233,704</u>	<u>\$ 817,033</u>	<u>\$ 262,953</u>	<u>\$ 446,312</u>	<u>\$ 9,622</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	1,233,703	817,033	-	-	-
Health and welfare	1,207,965	-	-	262,952	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	446,311	9,623
Total cash and investment fund balance - December 31	<u>\$ 1,207,965</u>	<u>\$ 1,233,703</u>	<u>\$ 817,033</u>	<u>\$ 262,952</u>	<u>\$ 446,311</u>	<u>\$ 9,623</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Drainage Maintenance	Drug Task Force	Prosecutor Block Grant	Surveyor's Corner Perpetuation	Health Donations	Electronic Map Generation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	22,934	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	153,334	22,619	-	-	-
Charges for services	-	-	-	15,964	-	225,000
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	22,934	153,334	22,619	15,964	-	225,000
Disbursements:						
General government	32,523	-	-	15,907	-	236,720
Public safety	-	164,512	9,047	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	629	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	32,523	164,512	9,047	15,907	629	236,720
Excess (deficiency) of receipts over disbursements	(9,589)	(11,178)	13,572	57	(629)	(11,720)
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,589)	(11,178)	13,572	57	(629)	(11,720)
Cash and investment fund balance - beginning	59,104	20,196	19,110	74,979	7,156	606,100
Cash and investment fund balance - ending	<u>\$ 49,515</u>	<u>\$ 9,018</u>	<u>\$ 32,682</u>	<u>\$ 75,036</u>	<u>\$ 6,527</u>	<u>\$ 594,380</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 49,515</u>	<u>\$ 9,018</u>	<u>\$ 32,682</u>	<u>\$ 75,036</u>	<u>\$ 6,527</u>	<u>\$ 594,380</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	6,527	-
Debt service	-	-	-	-	-	-
Other purposes	49,515	9,018	32,682	75,036	-	594,380
Total cash and investment fund balance - December 31	<u>\$ 49,515</u>	<u>\$ 9,018</u>	<u>\$ 32,682</u>	<u>\$ 75,036</u>	<u>\$ 6,527</u>	<u>\$ 594,380</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Campaign Enforcement	Victim Assistance Coordinator Grant	City-County Seatbelt	Highway Safety	County Extradition	Accident Report
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	57,346	8,030	12,049	-	-
Charges for services	-	-	-	-	234	4,071
Fines and forfeits	400	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	400	57,346	8,030	12,049	234	4,071
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	48,881	8,034	14,148	778	4,347
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	-	48,881	8,034	14,148	778	4,347
Excess (deficiency) of receipts over disbursements	400	8,465	(4)	(2,099)	(544)	(276)
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	400	8,465	(4)	(2,099)	(544)	(276)
Cash and investment fund balance - beginning	2,173	-	4	2,101	28,050	12,874
Cash and investment fund balance - ending	<u>2,573</u>	<u>8,465</u>	<u>-</u>	<u>2</u>	<u>27,506</u>	<u>12,598</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>2,573</u>	<u>8,465</u>	<u>-</u>	<u>2</u>	<u>27,506</u>	<u>12,598</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	2,573	8,465	-	2	27,506	12,598
Total cash and investment fund balance - December 31	<u>2,573</u>	<u>8,465</u>	<u>-</u>	<u>2</u>	<u>27,506</u>	<u>12,598</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Firearms Training	HIV Grant	Childhood Obesity Grant	Prevention Health Services	Mortgage Fees State Share	Child Psych Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,556
Special assessments	-	-	-	-	-	-
Licenses and permits	8,220	-	-	-	-	-
Intergovernmental	-	63,812	4,965	-	-	22,682
Charges for services	-	-	-	-	11,840	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	<u>8,220</u>	<u>63,812</u>	<u>4,965</u>	<u>-</u>	<u>11,840</u>	<u>239,238</u>
Disbursements:						
General government	-	-	-	-	11,070	-
Public safety	3,808	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	56,757	6,893	-	-	170,375
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	<u>3,808</u>	<u>56,757</u>	<u>6,893</u>	<u>-</u>	<u>11,070</u>	<u>170,375</u>
Excess (deficiency) of receipts over disbursements	<u>4,412</u>	<u>7,055</u>	<u>(1,928)</u>	<u>-</u>	<u>770</u>	<u>68,863</u>
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(15,000)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>4,412</u>	<u>(7,945)</u>	<u>(1,928)</u>	<u>-</u>	<u>770</u>	<u>68,863</u>
Cash and investment fund balance - beginning	<u>1,064</u>	<u>25,372</u>	<u>4,082</u>	<u>58</u>	<u>-</u>	<u>64,203</u>
Cash and investment fund balance - ending	<u>\$ 5,476</u>	<u>\$ 17,427</u>	<u>\$ 2,154</u>	<u>\$ 58</u>	<u>\$ 770</u>	<u>\$ 133,066</u>
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ 5,476</u>	<u>\$ 17,427</u>	<u>\$ 2,154</u>	<u>\$ 58</u>	<u>\$ 770</u>	<u>\$ 133,066</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	<u>5,476</u>	<u>17,427</u>	<u>2,154</u>	<u>58</u>	<u>770</u>	<u>133,066</u>
Total cash and investment fund balance - December 31	<u>\$ 5,476</u>	<u>\$ 17,427</u>	<u>\$ 2,154</u>	<u>\$ 58</u>	<u>\$ 770</u>	<u>\$ 133,066</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Sheriff Aviation Donation	Sheriff's Special Firearms	Community Health Center Capital Grant	Community Development Block Grant	ID Securities Protection	Translator Fees
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	96,163	47,011	-	-
Charges for services	-	-	-	-	28,956	-
Fines and forfeits	-	-	-	-	-	2,061
Other	7,500	-	-	-	-	-
Total receipts	7,500	-	96,163	47,011	28,956	2,061
Disbursements:						
General government	-	-	-	-	-	39
Public safety	8,702	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	96,163	47,011	10,680	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	8,702	-	96,163	47,011	10,680	39
Excess (deficiency) of receipts over disbursements	(1,202)	-	-	-	18,276	2,022
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,202)	-	-	-	18,276	2,022
Cash and investment fund balance - beginning	2,878	8	-	-	-	544
Cash and investment fund balance - ending	<u>\$ 1,676</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,276</u>	<u>\$ 2,566</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 1,676</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,276</u>	<u>\$ 2,566</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	1,676	8	-	-	18,276	2,566
Total cash and investment fund balance - December 31	<u>\$ 1,676</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,276</u>	<u>\$ 2,566</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Clerk's Record Perpetuation	Tobacco Cessation	Clerk IV-D	Prosecutor Law Enforcement	Drug Eradication	Youth Center Donation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	38,202	-	-	-	-
Charges for services	22,483	-	-	-	-	-
Fines and forfeits	-	-	-	22,802	-	-
Other	-	-	-	-	-	3,000
Total receipts	22,483	38,202	-	22,802	-	3,000
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	5,369	2,360	-
Highways and streets	-	-	-	-	-	-
Health and welfare	365	22,637	11,546	-	-	-
Culture and recreation	-	-	-	-	-	148
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	365	22,637	11,546	5,369	2,360	148
Excess (deficiency) of receipts over disbursements	22,118	15,565	(11,546)	17,433	(2,360)	2,852
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	22,118	15,565	(11,546)	17,433	(2,360)	2,852
Cash and investment fund balance - beginning	116,038	14,736	173,965	13,747	11,254	14
Cash and investment fund balance - ending	<u>\$ 138,156</u>	<u>\$ 30,301</u>	<u>\$ 162,419</u>	<u>\$ 31,180</u>	<u>\$ 8,894</u>	<u>\$ 2,866</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 138,156</u>	<u>\$ 30,301</u>	<u>\$ 162,419</u>	<u>\$ 31,180</u>	<u>\$ 8,894</u>	<u>\$ 2,866</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,866
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	138,156	30,301	162,419	31,180	8,894	-
Total cash and investment fund balance - December 31	<u>\$ 138,156</u>	<u>\$ 30,301</u>	<u>\$ 162,419</u>	<u>\$ 31,180</u>	<u>\$ 8,894</u>	<u>\$ 2,866</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Cardinal Greenway	I-70 Sewer Project	Indiana Housing Authority Grant	Historic National Road	Industry Road Grant	Equipment Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	150,000	34,230	87,825	45,676
Charges for services	-	20,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	117,783	-	-	-	-	-
Total receipts	117,783	20,000	150,000	34,230	87,825	45,676
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	45,676
Highways and streets	-	-	-	34,230	-	-
Health and welfare	-	-	150,000	-	-	-
Culture and recreation	127,169	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	127,169	-	150,000	34,230	-	45,676
Excess (deficiency) of receipts over disbursements	(9,386)	20,000	-	-	87,825	-
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(9,386)	20,000	-	-	87,825	-
Cash and investment fund balance - beginning	42,000	32,500	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 32,614</u>	<u>\$ 52,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,825</u>	<u>\$ -</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 32,614</u>	<u>\$ 52,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,825</u>	<u>\$ -</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	32,614	52,500	-	-	87,825	-
Total cash and investment fund balance - December 31	<u>\$ 32,614</u>	<u>\$ 52,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 87,825</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Inmate Medical	Alcohol and Drug Services	Health Bioterrorism Grant	Homeland Security Grant	Law Enforcement Terror Grant	Foreign Language Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	67,927	174,968	87,097	8,250
Charges for services	5,449	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	506	-	-	-	-
	<u>-</u>	<u>506</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>5,449</u>	<u>506</u>	<u>67,927</u>	<u>174,968</u>	<u>87,097</u>	<u>8,250</u>
Disbursements:						
General government	-	-	-	-	-	4,433
Public safety	-	-	-	174,968	87,097	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	71,228	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>-</u>	<u>-</u>	<u>71,228</u>	<u>174,968</u>	<u>87,097</u>	<u>4,433</u>
Excess (deficiency) of receipts over disbursements	<u>5,449</u>	<u>506</u>	<u>(3,301)</u>	<u>-</u>	<u>-</u>	<u>3,817</u>
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(15,000)	-	-	-
	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>5,449</u>	<u>506</u>	<u>(18,301)</u>	<u>-</u>	<u>-</u>	<u>3,817</u>
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>39,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 5,449</u>	<u>\$ 506</u>	<u>\$ 21,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,817</u>
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ 5,449</u>	<u>\$ 506</u>	<u>\$ 21,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,817</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	5,449	506	21,209	-	-	3,817
	<u>5,449</u>	<u>506</u>	<u>21,209</u>	<u>-</u>	<u>-</u>	<u>3,817</u>
Total cash and investment fund balance - December 31	<u>\$ 5,449</u>	<u>\$ 506</u>	<u>\$ 21,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,817</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	IV-D Court Fund	Clerk IV-D Incentive	Prosecutor IV-D Incentive	Police Pension	Misdemeanant Fund	Recorder's Record Perpetuation
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	31,275	48,043	-	51,601	-
Charges for services	-	-	-	23,145	-	102,119
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	31,275	48,043	23,145	51,601	102,119
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	51,317	38,721
Highways and streets	-	-	-	-	-	-
Health and welfare	-	4,490	13,333	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	-	4,490	13,333	-	51,317	38,721
Excess (deficiency) of receipts over disbursements	-	26,785	34,710	23,145	284	63,398
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	165,000	-	-	-	-	-
Transfers out	-	(80,000)	(85,000)	-	-	-
Total other financing sources (uses)	165,000	(80,000)	(85,000)	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	165,000	(53,215)	(50,290)	23,145	284	63,398
Cash and investment fund balance - beginning	-	110,299	110,127	20,196	7,932	319,020
Cash and investment fund balance - ending	<u>\$ 165,000</u>	<u>\$ 57,084</u>	<u>\$ 59,837</u>	<u>\$ 43,341</u>	<u>\$ 8,216</u>	<u>\$ 382,418</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 165,000</u>	<u>\$ 57,084</u>	<u>\$ 59,837</u>	<u>\$ 43,341</u>	<u>\$ 8,216</u>	<u>\$ 382,418</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	165,000	57,084	59,837	43,341	8,216	382,418
Total cash and investment fund balance - December 31	<u>\$ 165,000</u>	<u>\$ 57,084</u>	<u>\$ 59,837</u>	<u>\$ 43,341</u>	<u>\$ 8,216</u>	<u>\$ 382,418</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Plat Book	Traffic Safety	Law Enforcement Continuing Education	Adult Probation Services	Juvenile Probation Services	County User Fee
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	16,783	-	-	-	-	-
Fines and forfeits	-	-	5,092	261,448	8,128	39,559
Other	-	-	-	-	-	-
Total receipts	16,783	-	5,092	261,448	8,128	39,559
Disbursements:						
General government	6,836	-	-	-	-	18,543
Public safety	-	-	6,268	245,575	9,500	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	6,836	-	6,268	245,575	9,500	18,543
Excess (deficiency) of receipts over disbursements	9,947	-	(1,176)	15,873	(1,372)	21,016
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	9,947	-	(1,176)	15,873	(1,372)	21,016
Cash and investment fund balance - beginning	38,330	1,705	1,690	302,677	16,728	291,895
Cash and investment fund balance - ending	\$ 48,277	\$ 1,705	\$ 514	\$ 318,550	\$ 15,356	\$ 312,911
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	\$ 48,277	\$ 1,705	\$ 514	\$ 318,550	\$ 15,356	\$ 312,911
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	48,277	1,705	514	318,550	15,356	312,911
Total cash and investment fund balance - December 31	\$ 48,277	\$ 1,705	\$ 514	\$ 318,550	\$ 15,356	\$ 312,911

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Local Health Maintenance	County Unsafe Building	CASA Donation	Emergency Response Plan	Wayne County Community Corrections	Community Corrections Project Income
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	89,643	-	-	8,838	188,363	-
Charges for services	-	-	-	-	-	127,848
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	89,643	-	-	8,838	188,363	127,848
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	35	15,264	237,425	93,696
Highways and streets	-	-	-	-	-	-
Health and welfare	57,584	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	57,584	-	35	15,264	237,425	93,696
Excess (deficiency) of receipts over disbursements	32,059	-	(35)	(6,426)	(49,062)	34,152
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	32,059	-	(35)	(6,426)	(49,062)	34,152
Cash and investment fund balance - beginning	26,271	5,000	370	61,318	67,147	148,322
Cash and investment fund balance - ending	<u>\$ 58,330</u>	<u>\$ 5,000</u>	<u>\$ 335</u>	<u>\$ 54,892</u>	<u>\$ 18,085</u>	<u>\$ 182,474</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 58,330</u>	<u>\$ 5,000</u>	<u>\$ 335</u>	<u>\$ 54,892</u>	<u>\$ 18,085</u>	<u>\$ 182,474</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	58,331	5,000	335	54,892	18,085	182,474
Total cash and investment fund balance - December 31	<u>\$ 58,331</u>	<u>\$ 5,000</u>	<u>\$ 335</u>	<u>\$ 54,892</u>	<u>\$ 18,085</u>	<u>\$ 182,474</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Revolving Loan	Watershed Grant	Reassessment	Community Response Team	Supplemental Public Defender	Guardian Ad Litem/ Court
Receipts:						
Taxes	\$ -	\$ -	\$ 343,858	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	35,832	33,791	-	-	3,642
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	51,940	-
Other	56,065	-	28,497	-	-	-
Total receipts	<u>56,065</u>	<u>35,832</u>	<u>406,146</u>	<u>-</u>	<u>51,940</u>	<u>3,642</u>
Disbursements:						
General government	20,000	37,554	618,833	-	-	-
Public safety	-	-	-	90	53,409	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	12,600
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	<u>20,000</u>	<u>37,554</u>	<u>618,833</u>	<u>90</u>	<u>53,409</u>	<u>12,600</u>
Excess (deficiency) of receipts over disbursements	<u>36,065</u>	<u>(1,722)</u>	<u>(212,687)</u>	<u>(90)</u>	<u>(1,469)</u>	<u>(8,958)</u>
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>36,065</u>	<u>(1,722)</u>	<u>(212,687)</u>	<u>(90)</u>	<u>(1,469)</u>	<u>(8,958)</u>
Cash and investment fund balance - beginning	<u>325,460</u>	<u>2,863</u>	<u>906,700</u>	<u>886</u>	<u>218,609</u>	<u>12,600</u>
Cash and investment fund balance - ending	<u>\$ 361,525</u>	<u>\$ 1,141</u>	<u>\$ 694,013</u>	<u>\$ 796</u>	<u>\$ 217,140</u>	<u>\$ 3,642</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 361,525</u>	<u>\$ 1,141</u>	<u>\$ 694,013</u>	<u>\$ 796</u>	<u>\$ 217,140</u>	<u>\$ 3,642</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	<u>361,525</u>	<u>1,141</u>	<u>694,013</u>	<u>796</u>	<u>217,140</u>	<u>3,642</u>
Total cash and investment fund balance - December 31	<u>\$ 361,525</u>	<u>\$ 1,141</u>	<u>\$ 694,013</u>	<u>\$ 796</u>	<u>\$ 217,140</u>	<u>\$ 3,642</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Pretrial Diversion	City/County Juvenile Grant	County Drug Free Community	Sheriff's Donation Fund	Working Poor Grant	Juvenile Account
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	64,735
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,510	-	76,834	-	-	-
Other	-	-	-	4,575	-	-
Total receipts	4,510	-	76,834	4,575	-	64,735
Disbursements:						
General government	-	-	-	-	-	-
Public safety	2,500	-	78,694	4,046	-	65,988
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	6,275	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	2,500	-	78,694	4,046	6,275	65,988
Excess (deficiency) of receipts over disbursements	2,010	-	(1,860)	529	(6,275)	(1,253)
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,010	-	(1,860)	529	(6,275)	(1,253)
Cash and investment fund balance - beginning	1,860	1,751	84,684	572	6,480	2,390
Cash and investment fund balance - ending	<u>\$ 3,870</u>	<u>\$ 1,751</u>	<u>\$ 82,824</u>	<u>\$ 1,101</u>	<u>\$ 205</u>	<u>\$ 1,137</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 3,870</u>	<u>\$ 1,751</u>	<u>\$ 82,824</u>	<u>\$ 1,101</u>	<u>\$ 205</u>	<u>\$ 1,137</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	3,870	1,751	82,824	1,101	205	1,137
Total cash and investment fund balance - December 31	<u>\$ 3,870</u>	<u>\$ 1,751</u>	<u>\$ 82,824</u>	<u>\$ 1,101</u>	<u>\$ 205</u>	<u>\$ 1,137</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Department of Correction Juvenile	Hepatitis Grant	Local Law Enforcement Block Grant	Tobacco Master	Health Dept Tobacco Settlement	Proslink
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,633	-	-	31,775	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	8,633	-	-	31,775	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	9,490	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	18,293	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	9,490	-	-	18,293	-	-
Excess (deficiency) of receipts over disbursements	(857)	-	-	13,482	-	-
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(857)	-	-	13,482	-	-
Cash and investment fund balance - beginning	1,937	382	11	42,183	1,100	2,879
Cash and investment fund balance - ending	<u>\$ 1,080</u>	<u>\$ 382</u>	<u>\$ 11</u>	<u>\$ 55,665</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 1,080</u>	<u>\$ 382</u>	<u>\$ 11</u>	<u>\$ 55,665</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	1,080	382	11	55,665	1,100	2,879
Total cash and investment fund balance - December 31	<u>\$ 1,080</u>	<u>\$ 382</u>	<u>\$ 11</u>	<u>\$ 55,665</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Bulletproof Vest Program	Deferral Program	LHM/Tobacco Grant	Community Health Center	DOC Transition	Sales Disclosure
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	13,380	-	-	316,258	19,995	-
Charges for services	-	-	-	-	-	9,625
Fines and forfeits	-	58,535	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	13,380	58,535	-	316,258	19,995	9,625
Disbursements:						
General government	-	-	-	-	-	6,740
Public safety	19,380	52,187	-	-	44,144	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	40,784	217,318	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	19,380	52,187	40,784	217,318	44,144	6,740
Excess (deficiency) of receipts over disbursements	(6,000)	6,348	(40,784)	98,940	(24,149)	2,885
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(100,000)	-	-
Total other financing sources (uses)	-	-	-	(100,000)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,000)	6,348	(40,784)	(1,060)	(24,149)	2,885
Cash and investment fund balance - beginning	6,000	16,881	40,784	76,949	40,743	20,199
Cash and investment fund balance - ending	\$ -	\$ 23,229	\$ -	\$ 75,889	\$ 16,594	\$ 23,084
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	\$ -	\$ 23,229	\$ -	\$ 75,889	\$ 16,594	\$ 23,084
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	23,229	-	75,889	16,594	23,084
Total cash and investment fund balance - December 31	\$ -	\$ 23,229	\$ -	\$ 75,889	\$ 16,594	\$ 23,084

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	DUI Task Force Indiana	Rainy Day Fund	Sheriff's Grant	Lead Mini Grant	Christmas Party Donations	Sheriff's Commissary
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,681	-	-	-	-	-
Charges for services	-	-	-	-	-	382,838
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	3,710	-
Total receipts	8,681	-	-	-	3,710	382,838
Disbursements:						
General government	-	-	-	-	3,126	-
Public safety	9,005	-	1,540	-	-	417,383
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	9,005	-	1,540	-	3,126	417,383
Excess (deficiency) of receipts over disbursements	(324)	-	(1,540)	-	584	(34,545)
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(324)	-	(1,540)	-	584	(34,545)
Cash and investment fund balance - beginning	324	1,176,030	2,287	500	1,892	115,185
Cash and investment fund balance - ending	\$ -	\$ 1,176,030	\$ 747	\$ 500	\$ 2,476	\$ 80,640
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	\$ -	\$ 1,176,030	\$ 747	\$ 500	\$ 2,476	\$ 80,640
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	1,176,030	747	500	2,476	80,640
Total cash and investment fund balance - December 31	\$ -	\$ 1,176,030	\$ 747	\$ 500	\$ 2,476	\$ 80,640

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Criminal Investigation	Convention and Tourism	Economic Development	Convention and Tourism Bonds	General Obligation Bonds	Cumulative Building
Receipts:						
Taxes	\$ -	\$ -	\$ 1,176,833	\$ -	\$ -	\$ 243,843
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	457,103	-	-	-	25,583
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	18,018	-	-	-	16,738	-
Total receipts	18,018	457,103	1,176,833	-	16,738	269,426
Disbursements:						
General government	-	-	-	-	26,745	382,457
Public safety	18,518	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	447,734	-	66,074	-	-
Economic development	-	-	1,192,780	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total disbursements	18,518	447,734	1,192,780	66,074	26,745	382,457
Excess (deficiency) of receipts over disbursements	(500)	9,369	(15,947)	(66,074)	(10,007)	(113,031)
Other financing sources (uses)						
Bond proceeds	-	-	-	66,074	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	66,074	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(500)	9,369	(15,947)	-	(10,007)	(113,031)
Cash and investment fund balance - beginning	3,000	86,423	320,356	-	10,851	728,992
Cash and investment fund balance - ending	<u>\$ 2,500</u>	<u>\$ 95,792</u>	<u>\$ 304,409</u>	<u>\$ -</u>	<u>\$ 844</u>	<u>\$ 615,961</u>
Cash and Investment Assets - December 31						
Restricted assets:						
Cash and investments	<u>\$ 2,500</u>	<u>\$ 95,792</u>	<u>\$ 304,409</u>	<u>\$ -</u>	<u>\$ 844</u>	<u>\$ 615,961</u>
Cash and Investment Fund Balance - December 31						
Restricted for:						
Culture and recreation	\$ -	\$ 95,792	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	844	-
Other purposes	2,500	-	304,409	-	-	615,961
Total cash and investment fund balance - December 31	<u>\$ 2,500</u>	<u>\$ 95,792</u>	<u>\$ 304,409</u>	<u>\$ -</u>	<u>\$ 844</u>	<u>\$ 615,961</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	Cumulative Capital Development	General Drain Improvement	Jail Asset Management	EDIT Unincorporated	Consolidated EDIT	Totals
Receipts:						
Taxes	\$ 501,467	\$ -	\$ -	\$ 426,143	\$ 1,616,241	\$ 6,694,118
Special assessments	-	12,414	-	-	-	295,869
Licenses and permits	-	-	-	-	-	103,134
Intergovernmental	52,748	-	-	-	-	7,536,439
Charges for services	-	-	-	-	-	1,806,777
Fines and forfeits	-	-	-	-	-	531,309
Other	-	-	210,000	-	-	673,809
Total receipts	<u>554,215</u>	<u>12,414</u>	<u>210,000</u>	<u>426,143</u>	<u>1,616,241</u>	<u>17,641,455</u>
Disbursements:						
General government	7,348	1,108	-	-	-	1,429,982
Public safety	-	-	2,832,472	-	-	5,506,333
Highways and streets	-	-	-	-	-	4,549,687
Health and welfare	-	-	-	-	-	5,465,202
Culture and recreation	-	-	-	-	-	641,125
Economic development	-	-	-	84,571	1,386,228	2,663,579
Debt service:						
Principal	-	-	-	145,000	-	145,000
Interest	-	-	-	87,277	-	87,277
Total disbursements	<u>7,348</u>	<u>1,108</u>	<u>2,832,472</u>	<u>316,848</u>	<u>1,386,228</u>	<u>20,488,185</u>
Excess (deficiency) of receipts over disbursements	<u>546,867</u>	<u>11,306</u>	<u>(2,622,472)</u>	<u>109,295</u>	<u>230,013</u>	<u>(2,846,730)</u>
Other financing sources (uses)						
Bond proceeds	-	-	-	-	-	66,074
Transfers in	-	-	-	-	-	295,000
Transfers out	-	-	-	-	-	(295,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,074</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>546,867</u>	<u>11,306</u>	<u>(2,622,472)</u>	<u>109,295</u>	<u>230,013</u>	<u>(2,780,656)</u>
Cash and investment fund balance - beginning	<u>1,453,572</u>	<u>10,835</u>	<u>3,103,273</u>	<u>1,755,860</u>	<u>1,912,552</u>	<u>20,428,143</u>
Cash and investment fund balance - ending	<u>\$ 2,000,439</u>	<u>\$ 22,141</u>	<u>\$ 480,801</u>	<u>\$ 1,865,155</u>	<u>\$ 2,142,565</u>	<u>\$ 17,647,487</u>
<u>Cash and Investment Assets - December 31</u>						
Restricted assets:						
Cash and investments	<u>\$ 2,000,439</u>	<u>\$ 22,141</u>	<u>\$ 480,801</u>	<u>\$ 1,865,155</u>	<u>\$ 2,142,565</u>	<u>\$ 17,647,487</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,658
Highways and streets	-	-	-	-	-	2,050,736
Health and welfare	-	-	-	-	-	1,477,444
Debt service	-	-	-	-	-	844
Other purposes	<u>2,000,439</u>	<u>22,141</u>	<u>480,801</u>	<u>1,865,155</u>	<u>2,142,565</u>	<u>14,019,805</u>
Total cash and investment fund balance - December 31	<u>\$ 2,000,439</u>	<u>\$ 22,141</u>	<u>\$ 480,801</u>	<u>\$ 1,865,155</u>	<u>\$ 2,142,565</u>	<u>\$ 17,647,487</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006

	Children With Special Health Care Needs	Health Care For The Indigent	Medical Assistance To Wards	Payroll Withholding	State Fees	Clerk	Sheriff
Additions:							
Agency fund additions	\$ 160,342	\$ 481,088	\$ 38,032	\$ 7,229,632	\$ 353,217	\$ 9,834,443	\$ 3,973,343
Deductions:							
Agency fund deductions	159,463	478,388	37,839	6,572,273	351,439	9,812,099	3,974,308
Excess (deficiency) of total additions over total deductions	879	2,700	193	657,359	1,778	22,344	(965)
Cash and investment fund balance - beginning	1,178	3,471	295	893,885	24,599	1,038,632	23,249
Cash and investment fund balance - ending	<u>\$ 2,057</u>	<u>\$ 6,171</u>	<u>\$ 488</u>	<u>\$ 1,551,244</u>	<u>\$ 26,377</u>	<u>\$ 1,060,976</u>	<u>\$ 22,284</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	<u>Recorder</u>	<u>Treasurer</u>	<u>Probation</u>	<u>Prosecuting Attorney</u>	<u>Home Detention</u>	<u>Surplus Tax</u>	<u>Tax Sale Redemption</u>
Additions:							
Agency fund additions	<u>\$ 364,231</u>	<u>\$ 85,558,024</u>	<u>\$ 270,138</u>	<u>\$ 18,252</u>	<u>\$ 133,186</u>	<u>\$ 214,705</u>	<u>\$ 327,894</u>
Deductions:							
Agency fund deductions	<u>364,231</u>	<u>85,256,660</u>	<u>270,175</u>	<u>18,758</u>	<u>133,186</u>	<u>320,341</u>	<u>313,244</u>
Excess (deficiency) of total additions over total deductions	-	301,364	(37)	(506)	-	(105,636)	14,650
Cash and investment fund balance - beginning	<u>-</u>	<u>500,784</u>	<u>75</u>	<u>2,170</u>	<u>-</u>	<u>169,918</u>	<u>2,201</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 802,148</u>	<u>\$ 38</u>	<u>\$ 1,664</u>	<u>\$ -</u>	<u>\$ 64,282</u>	<u>\$ 16,851</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	<u>Tax Sale Surplus</u>	<u>Tax Distribution</u>	<u>Contractor's Bid</u>	<u>Coroner's Training and Continuing Education</u>	<u>State Sales Disclosure Fee</u>	<u>Inheritance Tax</u>	<u>Recorder Enhance Fees</u>
Additions:							
Agency fund additions	<u>\$ 1,249,915</u>	<u>\$ 88,576,890</u>	<u>\$ 17,000</u>	<u>\$ 6,469</u>	<u>\$ 9,680</u>	<u>\$ 2,068,566</u>	<u>\$ 766</u>
Deductions:							
Agency fund deductions	<u>1,568,825</u>	<u>88,577,002</u>	<u>15,000</u>	<u>6,413</u>	<u>9,685</u>	<u>1,996,409</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	(318,910)	(112)	2,000	56	(5)	72,157	766
Cash and investment fund balance - beginning	<u>1,207,661</u>	<u>112</u>	<u>37,870</u>	<u>107</u>	<u>420</u>	<u>242,424</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 888,751</u>	<u>\$ -</u>	<u>\$ 39,870</u>	<u>\$ 163</u>	<u>\$ 415</u>	<u>\$ 314,581</u>	<u>\$ 766</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2006
 (Continued)

	City and Town Court Costs	Personal Property Collection Fee	Tourism Bureau	Congressional Interest	Interstate Compact Fee	Welfare Trust	Total
Additions:							
Agency fund additions	\$ 52,298	\$ 391	\$ 461,736	\$ -	\$ 655	\$ 68,740	\$ 201,469,633
Deductions:							
Agency fund deductions	83,313	6,594	479,145	1,876	655	79,787	200,887,108
Excess (deficiency) of total additions over total deductions	(31,015)	(6,203)	(17,409)	(1,876)	-	(11,047)	582,525
Cash and investment fund balance - beginning	47,527	6,462	27,287	33,357	-	25,188	4,288,872
Cash and investment fund balance - ending	<u>\$ 16,512</u>	<u>\$ 259</u>	<u>\$ 9,878</u>	<u>\$ 31,481</u>	<u>\$ -</u>	<u>\$ 14,141</u>	<u>\$ 4,871,397</u>

WAYNE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2006

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.

General infrastructure assets are included if acquired (purchased, constructed, or donated) after July 1, 1980, or if they received major renovations, restorations, or improvements after that date. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 13,255,700
Infrastructure	139,434
Buildings	53,934,600
Improvements other than buildings	217,120
Machinery and equipment	48,250
Construction in progress	<u>-</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 67,595,104</u>

WAYNE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 For The Year Ended December 31, 2005

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
Jail Lease	\$ 23,900,000	\$ 1,030,000
Bonds payable:		
General obligation bonds:	<u>1,930,000</u>	<u>145,000</u>
Total governmental activities long-term debt	<u>\$ 25,830,000</u>	<u>\$ 1,175,000</u>

(This page intentionally left blank.)

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 WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

Compliance

We have audited the compliance of Wayne County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 6, 2007

WAYNE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	04-JP-005	\$ 65,988
Juvenile Justice and Delinquency Prevention Allocation to States	16.540		
Community Correction		FY 05-06	49,062
Community Correction		FY 06-07	188,363
DOC Transit		FY 05-06	24,149
DOC Transit		FY 06-07	19,995
DOC Juvenile		FY 05-06	9,490
Total for program			291,059
Crime Victim Assistance	16.575		
		05VA140	19,637
		06VA154	27,648
Total for program			47,285
Edward Byrne Memorial Formula Grant	16.579		
		04-DB-045	136,120
		04-DB-051	28,393
Total for program			164,513
Bulletproof Vest Partnership Program	16.607		
		FY 2005 BVP	19,380
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-DJ-BX-1310	45,676
Total for federal grantor agency			633,901
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster DUI Task Force	20.601		
		PT-04-07-56	4,015
		PT-07-04-01-10	10,133
Pass-Through City of Richmond		15AL-05-03-03-66	9,005
Total for cluster			23,153
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management Nonpoint Source Implementation Grants	66.460	C9975482-04	37,554
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	BPRS 188-8	87,991

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

WAYNE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Family and Social Services Administration			
Child Support Enforcement	93.563		
County Prosecutor's Expenditures		2006	98,333
County Clerk of the Court Expenditures		2006	<u>96,036</u>
Total for program			<u>194,369</u>
Pass-Through Indiana State Department of Health			
HIV Prevention Activities - Health Department Based	93.940	188-3	<u>71,757</u>
Total for federal grantor agency			<u>354,117</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Homeland Security Grant Cluster			
State Homeland Security Program	97.067	DHS ODP FFY2005	174,968
Law Enforcement Terrorism Prevention	97.074	DHS ODP FFY2005	<u>87,097</u>
Total for cluster			<u>262,065</u>
Hazardous Material Training Program	97.020	FY 2004-2005 FY 2005-2006	6,426 <u>8,838</u>
Total for program			<u>15,264</u>
Emergency Management Institute (EMI) - Independent Study Program	97.027	C44P-4-195	<u>90</u>
Total for federal grantor agency			<u>277,419</u>
Total federal awards expended			<u>\$ 1,326,144</u>

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

WAYNE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Wayne County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
16.540	Juvenile Justice and Delinquency Prevention Allocation to States
16.579	Byrne Formula Grant Program
97.067	Homeland Security Program

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

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

Linda L. Corder
Treasurer of Wayne County
County Administration Building



401 East Main Street
Richmond, IN 47374-4290

<http://www.co.wayne.in.us/treasurer/>

Phone: 765-973-9238
Fax: 765-973-9383

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number 2005-1
Original SBA Audit Report Number B27583
Fiscal Year 2005
Contract Person Linda L. Corder
Wayne County Treasurer
765-973-9377

Status of Finding: Resolved

The Treasurer's Office has identified the difference in the Auditor and Treasurer's fund ledger in the amount of \$214,267 as property tax and excise tax that was not distributed during the year of 2006.

The \$214,267 was properly distributed to the proper taxing units during the June 2006 Settlement of Taxes Collected.

Yours truly,

Linda L. Corder
Wayne County Treasurer

WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2007, with Mary C. Heyob, President of the Board of County Commissioners; Christopher H. Beeson, prior Auditor; Linda L. Corder, Treasurer; Karen L. Stevens, Auditor; Myron Moyer, President of the County Council; and Anthony R. Gillam, County Council member. Our audit disclosed no material items that warrant comment at this time.