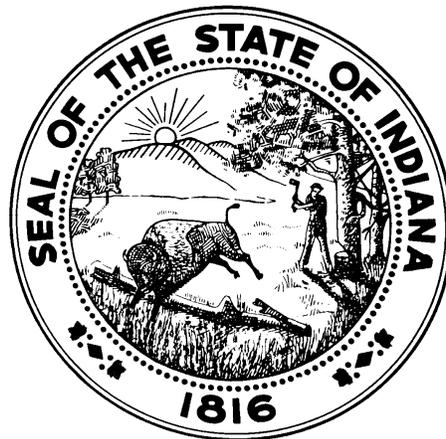


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

WAYNE COUNTY, INDIANA



FILED

10/30/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen L. Stevens	01-01-07 to 12-31-10
Treasurer	Linda L. Corder	01-27-06 to 12-31-12
Clerk	Sue Ann Lower Jo Ann Stewart	01-01-05 to 12-31-08 01-01-09 to 12-31-12
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	Mary C. Heyob Kenneth Paust	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Myron Moyer Tony Gillam	01-01-08 to 12-31-08 01-01-09 to 12-31-09



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, 2008, 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, 2008, 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 October 7, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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

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

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.

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

October 7, 2009



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS 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 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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 7, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, County Commissioners, 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

October 7, 2009

WAYNE COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipts and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government</u>
					<u>Governmental Activities</u>
Primary government:					
Governmental activities:					
General government	\$ 19,414,997	\$ 462,398	\$ -	\$ -	\$ (18,952,599)
Public safety	13,537,479	2,383,054	-	-	(11,154,425)
Highways and streets	5,035,455	-	2,195,456	390,871	(2,449,128)
Health and welfare	6,766,174	1,302,905	2,484,247	-	(2,979,022)
Economic development	1,025,439	-	-	-	(1,025,439)
Culture and recreation	1,077,667	12,917	-	-	(1,064,750)
	<u>\$ 46,857,211</u>	<u>\$ 4,161,274</u>	<u>\$ 4,679,703</u>	<u>\$ 390,871</u>	<u>(37,625,363)</u>
Total governmental activities					
General receipts:					
Property taxes					10,854,243
Intergovernmental					2,910,838
Other local sources					9,851,283
Net proceeds from borrowings					2,589,535
Grants and contributions not restricted to specific programs					291,412
Investment earnings					1,514,257
					Total general receipts
					28,011,568
					Change in net assets
					(9,613,795)
					Net assets - beginning
					33,161,867
					Net assets - ending
					\$ 23,548,072
<u>Assets</u>					
Cash and investments					\$ 8,674,804
Restricted assets:					
Cash and investments					14,873,268
Total assets					\$ 23,548,072
<u>Net Assets</u>					
Restricted for:					
General government					\$ 977,455
Public safety					683,532
Highways and streets					1,731,357
Health and welfare					640,279
Debt service					4,275,554
Capital outlay					6,565,091
Unrestricted					8,674,804
Total net assets					\$ 23,548,072

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, 2008

	County General	Jail Bond Debt Service	Cumulative Bridge	Health Department	Other Governmental Funds	Totals
Receipts:						
Taxes	\$ 10,980,818	\$ -	\$ 688,725	\$ 662,115	\$ 5,290,348	\$ 17,622,006
Special assessments	-	-	-	-	31,007	31,007
Licenses and permits	-	-	-	137,844	-	137,844
Intergovernmental	1,162,177	-	64,468	61,979	7,403,338	8,691,962
Charges for services	930,887	-	20,000	1,173,385	971,429	3,095,701
Fines and forfeits	533,161	-	-	96,309	264,027	893,497
Interfund loans	-	-	-	-	63,684	63,684
Other	2,371,541	-	54,986	-	1,691,653	4,118,180
Total receipts	15,978,584	-	828,179	2,131,632	15,715,486	34,653,881
Disbursements:						
General government	12,508,897	-	-	-	5,123,127	17,632,024
Public safety	8,844,862	1,991,000	-	-	2,695,777	13,531,639
Highways and streets	-	-	830,068	-	3,723,515	4,553,583
Health and welfare	-	-	-	1,951,017	4,794,482	6,745,499
Economic development	-	-	-	-	1,025,439	1,025,439
Culture and recreation	553,952	-	-	-	523,715	1,077,667
Capital outlay:						
General government	-	-	-	-	1,782,973	1,782,973
Public safety	-	-	-	-	5,840	5,840
Highways and streets	-	-	34,247	-	447,625	481,872
Health and welfare	-	-	-	1,827	18,848	20,675
Total disbursements	21,907,711	1,991,000	864,315	1,952,844	20,141,341	46,857,211
Excess (deficiency) of receipts over disbursements	(5,929,127)	(1,991,000)	(36,136)	178,788	(4,425,855)	(12,203,330)
Other financing sources (uses):						
Transfers in	-	-	-	-	775,930	775,930
Transfers out	(665,000)	-	-	(80,000)	(30,930)	(775,930)
Net proceeds from borrowings	-	2,589,535	-	-	-	2,589,535
Total other financing sources (uses):	(665,000)	2,589,535	-	(80,000)	745,000	2,589,535
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,594,127)	598,535	(36,136)	98,788	(3,680,855)	(9,613,795)
Cash and investment fund balance - beginning	6,598,595	3,673,614	4,497,802	230,107	18,161,749	33,161,867
Cash and investment fund balance - ending	\$ 4,468	\$ 4,272,149	\$ 4,461,666	\$ 328,895	\$ 14,480,894	23,548,072
Cash and Investment Assets - Ending						
Cash and investments	\$ 4,468	\$ -	\$ -	\$ -	\$ 8,670,336	\$ 8,674,804
Restricted assets:						
Cash and investments	-	4,272,149	4,461,666	328,895	5,810,558	14,873,268
Total cash and investment assets - ending	\$ 4,468	\$ 4,272,149	\$ 4,461,666	\$ 328,895	\$ 14,480,894	\$ 23,548,072
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 977,455	\$ 977,455
Public safety	-	-	-	-	683,532	683,532
Highways and streets	-	-	-	-	1,731,357	1,731,357
Health and welfare	-	-	-	328,895	311,384	640,279
Debt service	-	4,272,149	-	-	3,405	4,275,554
Capital outlay	-	-	4,461,666	-	2,103,425	6,565,091
Unrestricted	4,468	-	-	-	8,670,336	8,674,804
Total cash and investment fund balance - ending	\$ 4,468	\$ 4,272,149	\$ 4,461,666	\$ 328,895	\$ 14,480,894	\$ 23,548,072

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, 2008

	<u>Pension Trust Funds</u>	<u>Private-Purpose Trust Funds</u>	<u>Agency Funds</u>
Additions:			
Contributions:			
Employer	\$ 246,635	\$ -	
Plan members	<u>93,106</u>	<u>-</u>	
Total contributions	<u>339,741</u>	<u>-</u>	
Investment earnings:			
Dividends	<u>175,793</u>	<u>-</u>	
Total investment earnings	175,793	-	
Less realized loss on sale of investments	<u>(1,089,977)</u>	<u>-</u>	
Net investment earnings	<u>(914,184)</u>	<u>-</u>	
Total additions	<u>(574,443)</u>	<u>-</u>	
Deductions:			
Benefits	271,477	-	
Insurance premiums	9,623	-	
Administrative and general	<u>20,572</u>	<u>-</u>	
Total deductions	<u>301,672</u>	<u>-</u>	
Deficiency of total additions over total deductions	(876,115)	-	
Cash and investment fund balance - beginning	<u>6,311,911</u>	<u>46,904</u>	
Cash and investment fund balance - ending	<u>\$ 5,435,796</u>	<u>\$ 46,904</u>	<u>\$ 25,024,699</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 Unit:	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:

Component Unit	Description/Inclusion Criteria	Fund Included In
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.	Convention and Tourism

WAYNE COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

Component Unit	Description/Inclusion Criteria	Fund Included In
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.	Economic Development

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 nonexchange 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, 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 bond debt service fund accounts for the financial resources used for the jail lease.

The health department fund accounts for the financial resources used in administering the health department.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

The private-purpose trust fund accounts for the principal for the congressional school fund.

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, proprietary 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.

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.

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 or internal service 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. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the School Corporation on or prior to December 31 of the year collected.

3. Capital Assets

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

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental 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.

5. 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.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

E. Receipts and Disbursements

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.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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:

Primary government and component unit activity and balances – Resource flows between the primary government and the discretely-presented component units are reported as if they were external transactions and are classified separately from internal balances and activities within the primary government.

II. Stewardship, Compliance and Accountability

A. 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.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Disbursements in Excess of Appropriations

For the year ended December 31, 2008, disbursements exceeded budgeted appropriations in the following funds by the amounts below:

Fund	2008
Homestead Credit Rebates	\$ 2,619
Consolidated EDIT	28,478
Total	\$ 31,097

These disbursements were funded by greater than expected revenues.

C. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2008
Child Restraint System Violations	\$ 25
Homestead Credit Rebates	1,672

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

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. The County does not have a deposit policy for custodial credit risk. The bank 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

As of December 31, 2008, the County and the Sheriff's Retirement and Benefit Plan had the following investments:

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Investment Type	Primary Government Market Value	Sheriffs Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ -	\$ 1,740,815
U.S. agencies	-	455,843
Mutual funds	-	1,909,079
Corporate bonds	-	587,968
Certificates of deposit	7,546,904	50,000
Totals	<u>\$ 7,546,904</u>	<u>\$ 4,743,705</u>

Statutory Authorization for Investments

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 County 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 County'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.

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

The following investments held by the County and the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Primary Government:

Investment Type	2008 In the Government's Name
Certificates of deposit	\$ 7,546,904

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2008 In the Government's Name
U.S. treasuries and securities	\$ 1,740,815
U.S. agencies	455,843
Stocks	1,909,079
Certificates of deposit	50,000
Corporate bonds	587,968
Total	\$ 4,743,705

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 County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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	\$ 203,906	\$ 304,935	\$ 1,231,974
U.S. agencies	-	240,343	215,500
Corporate bonds	249,220	236,143	102,605
Totals	<u>\$ 453,126</u>	<u>\$ 781,421</u>	<u>\$ 1,550,079</u>

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. The County does not have a formal investment policy for credit risk for investments.

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

Sheriff's Retirement and Benefit Pension Plan:

Standard and Poor's Rating	Moody's Rating	Corporate Bonds
Unrated	Unrated	<u>\$ 587,968</u>

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.

The County and the Sheriff's Retirement and Benefit Pension Plan held the following investments that were exposed to concentration of credit risk:

Primary Government:

Issuer	2008
Flagstar Bank	\$ 2,500,000
Firstbank Richmond	<u>5,000,000</u>
Total	<u>\$ 7,500,000</u>

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plan:

Issuer	2008
Firstbank Richmond	<u>\$ 2,497,047</u>

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.

Primary Government:

Investment Type and Currency Denomination	2008 U.S. Dollar
Cash	\$ 42,291,304
Certificates of deposit	<u>7,546,904</u>
Total	<u>\$ 49,838,208</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type and Currency Denomination	2008 U.S. Dollar
Cash	\$ 692,091
Certificates of deposit	50,000
U.S. government agency	455,843
Corporate bonds	587,968
U.S. government obligations	1,740,815
Securities	<u>1,909,079</u>
Total	<u>\$ 5,435,796</u>

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	2008
County General	Other governmental funds	\$ 665,000
Health Department	Other governmental funds	80,000
Other governmental funds	Other governmental funds	30,930
Total		\$ 775,930

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. 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 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 \$3,430,416.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

C. Subsequent Events

Beginning in 2009, the State Pension Relief Fund shall pay to each unit of local government with Pre-1977 Local Police and Fire Fighter Pension obligations, the total amount of pension, disability, and survivor benefit payments. The Pre-1977 funds include the 1925 Police Pension Fund, the 1937 Firefighters' Fund, and the 1953 Police Pension Fund. For property taxes due and payable after December 31, 2008, the Department of Local Government Finance shall reduce the maximum permissible property tax levy of any civil taxing unit and special service district by the amount of the payment to be made in 2009 by the State for the obligations.

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.

E. 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 seven retirees meet these eligibility requirements. The County and retirees provide 30.6% and 69.4%, respectively, of these postemployment benefits. Disbursements for postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2008, disbursements of \$27,336 were recognized for postemployment benefits.

F. 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:

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 720,945	\$ 228,049	\$ 9,616
Interest on net pension obligation	(27,731)	(1,650)	-
Adjustment to annual required contribution	<u>31,602</u>	<u>3,531</u>	<u>-</u>
Annual pension cost	724,816	229,930	9,616
Contributions made	<u>661,898</u>	<u>237,019</u>	<u>9,616</u>
Increase (decrease) in net pension obligation	62,918	(7,089)	-
Net pension obligation, beginning of year	<u>(382,501)</u>	<u>(22,000)</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (319,583)</u>	<u>\$ (29,089)</u>	<u>\$ -</u>
	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Contribution rates:			
County	6%	17%	100%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
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	30 years	30 years	30 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)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
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

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 623,934	80%	\$ (450,906)
	06-30-07	651,854	90%	(382,501)
	06-30-08	724,816	91%	(319,583)
County Police Retirement Plan	12-31-06	250,504	104%	(3,156)
	12-31-07	266,420	107%	(22,000)
	12-31-08	229,930	104%	(29,089)
County Police Benefit Plan	12-31-06	8,070	100%	-
	12-31-07	8,856	100%	-
	12-31-08	9,616	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)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 9,867,214	\$ 10,489,266	\$ (622,052)	94%	\$ 10,439,788	(6%)
07-01-07	10,948,447	11,836,556	(888,109)	92%	11,142,155	(8%)
07-01-08	11,821,681	13,151,700	(1,330,019)	90%	11,411,940	(12%)

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)
01-01-04	\$ 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%)
01-01-06	5,277,139	5,830,576	(553,437)	91%	1,231,150	(45%)
01-01-07	5,776,740	6,310,864	(534,124)	92%	1,343,363	(40%)
01-01-08	6,275,237	6,943,540	(668,303)	90%	1,353,692	(49%)
01-01-09	6,316,663	7,242,883	(926,220)	87%	1,351,344	(69%)

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, 2008

	Local Road And Street	Aviation Fund	Accident Report	Firearms Training	Donations For County Use	County Law Enforcement Continuing Education	Clerk Record Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	390,871	-	-	-	-	-	-
Charges for services	-	-	8,171	16,340	-	2,742	-
Fines and forfeits	-	-	-	-	-	-	25,491
Interfund loans	-	-	-	-	-	-	-
Other	-	14,260	-	-	2,565	-	-
Total receipts	390,871	14,260	8,171	16,340	2,565	2,742	25,491
Disbursements:							
General government	-	4,975	-	-	3,193	-	27,425
Public safety	-	-	5,104	13,486	-	-	-
Highways and streets	454,010	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	454,010	4,975	5,104	13,486	3,193	-	27,425
Excess (deficiency) of receipts over disbursements	(63,139)	9,285	3,067	2,854	(628)	2,742	(1,934)
Other financing sources (uses):							
Transfers in	-	(3,523)	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	(3,523)	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(63,139)	5,762	3,067	2,854	(628)	2,742	(1,934)
Cash and investment fund balance - beginning	1,032,377	-	1,395	17,056	2,079	4,089	159,807
Cash and investment fund balance - ending	<u>\$ 969,238</u>	<u>\$ 5,762</u>	<u>\$ 4,462</u>	<u>\$ 19,910</u>	<u>\$ 1,451</u>	<u>\$ 6,831</u>	<u>\$ 157,873</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 5,762	\$ -	\$ -	\$ 1,451	\$ 6,831	\$ -
Restricted assets:							
Cash and investments	969,238	-	4,462	19,910	-	-	157,873
Total cash and investment assets - ending	<u>\$ 969,238</u>	<u>\$ 5,762</u>	<u>\$ 4,462</u>	<u>\$ 19,910</u>	<u>\$ 1,451</u>	<u>\$ 6,831</u>	<u>\$ 157,873</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,873
Public safety	-	-	4,462	19,910	-	-	-
Highways and streets	969,238	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	5,762	-	-	1,451	6,831	-
Total cash and investment fund balance - ending	<u>\$ 969,238</u>	<u>\$ 5,762</u>	<u>\$ 4,462</u>	<u>\$ 19,910</u>	<u>\$ 1,451</u>	<u>\$ 6,831</u>	<u>\$ 157,873</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, 2008
 (Continued)

	GIS - Interlocal Agreement	Unsafe Building	Riverboat Revenue Sharing	911	County Drug Free Community	General Drain Maintenance	Emergency Response Plan
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	31,007	-
Intergovernmental	-	-	445,996	236,777	-	-	32,555
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	70,715	-	-
Interfund loans	-	-	-	-	-	-	-
Other	239,756	-	-	332,822	-	-	-
Total receipts	239,756	-	445,996	569,599	70,715	31,007	32,555
Disbursements:							
General government	225,486	-	445,996	-	-	23,052	-
Public safety	-	-	-	596,158	78,263	-	27,424
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	2,929
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	225,486	-	445,996	596,158	78,263	23,052	30,353
Excess (deficiency) of receipts over disbursements	14,270	-	-	(26,559)	(7,548)	7,955	2,202
Other financing sources (uses):							
Transfers in	-	-	-	-	-	9,273	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	9,273	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,270	-	-	(26,559)	(7,548)	17,228	2,202
Cash and investment fund balance - beginning	446,125	5,000	-	207,195	85,615	45,244	56,707
Cash and investment fund balance - ending	<u>\$ 460,395</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 180,636</u>	<u>\$ 78,067</u>	<u>\$ 62,472</u>	<u>\$ 58,909</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 460,395	\$ 5,000	\$ -	\$ -	\$ -	\$ 62,472	\$ 58,909
Restricted assets:							
Cash and investments	-	-	-	180,636	78,067	-	-
Total cash and investment assets - ending	<u>\$ 460,395</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 180,636</u>	<u>\$ 78,067</u>	<u>\$ 62,472</u>	<u>\$ 58,909</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	180,636	78,067	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	460,395	5,000	-	-	-	62,472	58,909
Total cash and investment fund balance - ending	<u>\$ 460,395</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 180,636</u>	<u>\$ 78,067</u>	<u>\$ 62,472</u>	<u>\$ 58,909</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, 2008
 (Continued)

	Highway	Property Reassessment	IV-D Court	County Extradition Sheriff	Juvenile Probation Service	Adult Probation Users	Recorder's Perpetuation
Receipts:							
Taxes	\$ 900,000	\$ 172,181	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	2,195,456	16,117	-	-	-	-	-
Charges for services	-	-	74,812	7,542	7,551	264,627	87,140
Fines and forfeits	7,685	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	306,472	15,521	-	-	-	-	-
Total receipts	3,409,613	203,819	74,812	7,542	7,551	264,627	87,140
Disbursements:							
General government	-	411,100	-	-	-	-	458,914
Public safety	-	-	-	-	9,000	279,038	-
Highways and streets	3,269,505	-	-	-	-	-	-
Health and welfare	-	-	136,168	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	4,576	-	-	-	-	-
Public safety	-	-	-	-	-	2,911	-
Highways and streets	447,625	-	-	-	-	-	-
Health and welfare	-	-	128	-	-	-	-
Total disbursements	3,717,130	415,676	136,296	-	9,000	281,949	458,914
Excess (deficiency) of receipts over disbursements	(307,517)	(211,857)	(61,484)	7,542	(1,449)	(17,322)	(371,774)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(307,517)	(211,857)	(61,484)	7,542	(1,449)	(17,322)	(371,774)
Cash and investment fund balance - beginning	1,069,636	651,638	120,083	27,792	14,224	317,660	459,340
Cash and investment fund balance - ending	<u>\$ 762,119</u>	<u>\$ 439,781</u>	<u>\$ 58,599</u>	<u>\$ 35,334</u>	<u>\$ 12,775</u>	<u>\$ 300,338</u>	<u>\$ 87,566</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ -	\$ 58,599	\$ 35,334	\$ 12,775	\$ 300,338	\$ -
Restricted assets:							
Cash and investments	762,119	439,781	-	-	-	-	87,566
Total cash and investment assets - ending	<u>\$ 762,119</u>	<u>\$ 439,781</u>	<u>\$ 58,599</u>	<u>\$ 35,334</u>	<u>\$ 12,775</u>	<u>\$ 300,338</u>	<u>\$ 87,566</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ 439,781	\$ -	\$ -	\$ -	\$ -	\$ 87,566
Public safety	-	-	-	-	-	-	-
Highways and streets	762,119	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	-	58,599	35,334	12,775	300,338	-
Total cash and investment fund balance - ending	<u>\$ 762,119</u>	<u>\$ 439,781</u>	<u>\$ 58,599</u>	<u>\$ 35,334</u>	<u>\$ 12,775</u>	<u>\$ 300,338</u>	<u>\$ 87,566</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, 2008
 (Continued)

	User Fee	Drug Eradication Grant	Family & Children	Health Maintenance	Community Correction Project	Pre-Trial Diversion	Guardian Ad Litem
Receipts:							
Taxes	\$ -	\$ -	\$ 633,657	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	1,379,553	36,644	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	29,667	-	-	-	-	2,860	-
Interfund loans	-	-	-	-	-	-	-
Other	14,550	-	60	-	119,499	-	-
Total receipts	44,217	-	2,013,270	36,644	119,499	2,860	-
Disbursements:							
General government	13,278	-	-	-	-	-	-
Public safety	-	8,670	-	-	104,842	9,907	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	3,364,480	68,065	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	16,000	-	-	-
Total disbursements	13,278	8,670	3,364,480	84,065	104,842	9,907	-
Excess (deficiency) of receipts over disbursements	30,939	(8,670)	(1,351,210)	(47,421)	14,657	(7,047)	-
Other financing sources (uses):							
Transfers in	-	3,523	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	3,523	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	30,939	(5,147)	(1,351,210)	(47,421)	14,657	(7,047)	-
Cash and investment fund balance - beginning	333,844	5,147	1,507,990	47,993	208,688	8,270	205
Cash and investment fund balance - ending	<u>\$ 364,783</u>	<u>\$ -</u>	<u>\$ 156,780</u>	<u>\$ 572</u>	<u>\$ 223,345</u>	<u>\$ 1,223</u>	<u>\$ 205</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 364,783	\$ -	\$ -	\$ 572	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	156,780	-	223,345	1,223	205
Total cash and investment assets - ending	<u>\$ 364,783</u>	<u>\$ -</u>	<u>\$ 156,780</u>	<u>\$ 572</u>	<u>\$ 223,345</u>	<u>\$ 1,223</u>	<u>\$ 205</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205
Public safety	-	-	-	-	223,345	1,223	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	156,780	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	364,783	-	-	572	-	-	-
Total cash and investment fund balance - ending	<u>\$ 364,783</u>	<u>\$ -</u>	<u>\$ 156,780</u>	<u>\$ 572</u>	<u>\$ 223,345</u>	<u>\$ 1,223</u>	<u>\$ 205</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, 2008
 (Continued)

	Casa Donation	Plat Book Maintenance	Misdemeanant - Sheriff	Supplemental Public Defender	Child Psych Resident	Clerk IV-D Incentive	Surveyor's Corner Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 79,829	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	51,651	-	7,473	-	-
Charges for services	-	14,499	-	-	-	-	13,265
Fines and forfeits	-	-	-	63,781	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	24,135	-	-	-	-	-	-
Total receipts	24,135	14,499	51,651	63,781	87,302	-	13,265
Disbursements:							
General government	9,605	11,027	-	-	-	-	4,473
Public safety	-	-	18,543	61,365	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	518,696	23,160	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	4,659
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	9,605	11,027	18,543	61,365	518,696	23,160	9,132
Excess (deficiency) of receipts over disbursements	14,530	3,472	33,108	2,416	(431,394)	(23,160)	4,133
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,530	3,472	33,108	2,416	(431,394)	(23,160)	4,133
Cash and investment fund balance - beginning	336	52,134	41,621	204,071	433,628	162,419	58,733
Cash and investment fund balance - ending	<u>\$ 14,866</u>	<u>\$ 55,606</u>	<u>\$ 74,729</u>	<u>\$ 206,487</u>	<u>\$ 2,234</u>	<u>\$ 139,259</u>	<u>\$ 62,866</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 55,606	\$ 74,729	\$ 206,487	\$ 2,234	\$ 139,259	\$ -
Restricted assets:							
Cash and investments	14,866	-	-	-	-	-	62,866
Total cash and investment assets - ending	<u>\$ 14,866</u>	<u>\$ 55,606</u>	<u>\$ 74,729</u>	<u>\$ 206,487</u>	<u>\$ 2,234</u>	<u>\$ 139,259</u>	<u>\$ 62,866</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ 14,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,866
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	55,606	74,729	206,487	2,234	139,259	-
Total cash and investment fund balance - ending	<u>\$ 14,866</u>	<u>\$ 55,606</u>	<u>\$ 74,729</u>	<u>\$ 206,487</u>	<u>\$ 2,234</u>	<u>\$ 139,259</u>	<u>\$ 62,866</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, 2008
 (Continued)

	Health Donations	Youth Center Donations	Sheriff Donations	Reassessment 2009	Rainy Day	County Medical Care Inmates	County Sales Disclosures
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	12,091	7,550
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	400	-	-	-	-	-
Total receipts	-	400	-	-	-	12,091	7,550
Disbursements:							
General government	-	-	-	-	-	-	8,130
Public safety	-	-	1,710	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	-	1,710	-	-	-	8,130
Excess (deficiency) of receipts over disbursements	-	400	(1,710)	-	-	12,091	(580)
Other financing sources (uses):							
Transfers in	-	-	-	-	665,000	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	665,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	400	(1,710)	-	665,000	12,091	(580)
Cash and investment fund balance - beginning	6,752	86	4,651	1,567	1,176,030	17,591	27,833
Cash and investment fund balance - ending	<u>6,752</u>	<u>486</u>	<u>2,941</u>	<u>1,567</u>	<u>1,841,030</u>	<u>29,682</u>	<u>27,253</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 6,752	\$ 486	\$ -	\$ 1,567	\$ 1,841,030	\$ 29,682	\$ 27,253
Restricted assets:							
Cash and investments	-	-	2,941	-	-	-	-
Total cash and investment assets - ending	<u>\$ 6,752</u>	<u>\$ 486</u>	<u>\$ 2,941</u>	<u>\$ 1,567</u>	<u>\$ 1,841,030</u>	<u>\$ 29,682</u>	<u>\$ 27,253</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	2,941	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	6,752	486	-	1,567	1,841,030	29,682	27,253
Total cash and investment fund balance - ending	<u>\$ 6,752</u>	<u>\$ 486</u>	<u>\$ 2,941</u>	<u>\$ 1,567</u>	<u>\$ 1,841,030</u>	<u>\$ 29,682</u>	<u>\$ 27,253</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, 2008
 (Continued)

	Prosecutor Law Enforcement	Infraction Deferral	Dare Program - Sheriff Department	Master Tobacco Settlement	Family & Children Prosecutor Block Grant	Adult Protection	Local Law Enforcement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	34,071	-	64,562	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	61,478	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	29,183	-	-	-	-	-	-
	<u>29,183</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total receipts	<u>29,183</u>	<u>61,478</u>	<u>-</u>	<u>34,071</u>	<u>-</u>	<u>64,562</u>	<u>-</u>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	25,015	41,565	-	-	18,893	62,022	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	38,687	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	2,720	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,720</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>25,015</u>	<u>41,565</u>	<u>-</u>	<u>41,407</u>	<u>18,893</u>	<u>62,022</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,168</u>	<u>19,913</u>	<u>-</u>	<u>(7,336)</u>	<u>(18,893)</u>	<u>2,540</u>	<u>-</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	(1,302)	-	-	-	-	-
	<u>-</u>	<u>(1,302)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses):	<u>-</u>	<u>(1,302)</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>4,168</u>	<u>18,611</u>	<u>-</u>	<u>(7,336)</u>	<u>(18,893)</u>	<u>2,540</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>23,480</u>	<u>54,055</u>	<u>506</u>	<u>79,613</u>	<u>21,638</u>	<u>6,370</u>	<u>11</u>
Cash and investment fund balance - ending	<u>\$ 27,648</u>	<u>\$ 72,666</u>	<u>\$ 506</u>	<u>\$ 72,277</u>	<u>\$ 2,745</u>	<u>\$ 8,910</u>	<u>\$ 11</u>
<u>Cash and Investment Assets - Ending</u>							
Cash and investments	\$ 27,648	\$ 72,666	\$ 506	\$ 72,277	\$ 2,745	\$ 8,910	\$ 11
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 27,648</u>	<u>\$ 72,666</u>	<u>\$ 506</u>	<u>\$ 72,277</u>	<u>\$ 2,745</u>	<u>\$ 8,910</u>	<u>\$ 11</u>
<u>Cash and Investment Fund Balance - Ending</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	<u>27,648</u>	<u>72,666</u>	<u>506</u>	<u>72,277</u>	<u>2,745</u>	<u>8,910</u>	<u>11</u>
Total cash and investment fund balance - ending	<u>\$ 27,648</u>	<u>\$ 72,666</u>	<u>\$ 506</u>	<u>\$ 72,277</u>	<u>\$ 2,745</u>	<u>\$ 8,910</u>	<u>\$ 11</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, 2008
 (Continued)

	ID Security Protection	New - Prosecutor IV-D Incentive	New - Clerk IV-D Incentive	Drug Task Force	DUI Task Force	Police Pension Trust	Campaign Finance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	47,586	-	44,430	18,633	-	-
Charges for services	22,494	-	-	-	-	70,459	-
Fines and forfeits	-	-	-	-	-	-	200
Interfund loans	-	-	-	-	-	-	-
Other	-	-	31,629	-	-	-	-
Total receipts	22,494	47,586	31,629	44,430	18,633	70,459	200
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	12,028	-	-	38,926	17,444	54,004	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	20,095	9,045	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	12,028	20,095	9,045	38,926	17,444	54,004	-
Excess (deficiency) of receipts over disbursements	10,466	27,491	22,584	5,504	1,189	16,455	200
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,466	27,491	22,584	5,504	1,189	16,455	200
Cash and investment fund balance - beginning	13,285	22,203	27,232	14,708	-	39,818	3,011
Cash and investment fund balance - ending	\$ 23,751	\$ 49,694	\$ 49,816	\$ 20,212	\$ 1,189	\$ 56,273	\$ 3,211
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 49,694	\$ 49,816	\$ 20,212	\$ 1,189	\$ 56,273	\$ 3,211
Restricted assets:							
Cash and investments	23,751	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 23,751	\$ 49,694	\$ 49,816	\$ 20,212	\$ 1,189	\$ 56,273	\$ 3,211
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	23,751	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	49,694	49,816	20,212	1,189	56,273	3,211
Total cash and investment fund balance - ending	\$ 23,751	\$ 49,694	\$ 49,816	\$ 20,212	\$ 1,189	\$ 56,273	\$ 3,211

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, 2008
 (Continued)

	Highway Safety/Big City	HIV Grant	Preventative Health & Health Services	Special Firearms Sheriff	Translator Fees	Tobacco Cessation	Convention Bond & Interest
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	28,911	33,702	-	-	-	38,774	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	2,150	-	-
Interfund loans	-	-	-	-	-	-	63,684
Other	-	-	-	-	-	-	-
Total receipts	28,911	33,702	-	-	2,150	38,774	63,684
Disbursements:							
General government	29,393	-	-	-	3,519	-	115,128
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	47,569	-	-	-	35,281	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	29,393	47,569	-	-	3,519	35,281	115,128
Excess (deficiency) of receipts over disbursements	(482)	(13,867)	-	-	(1,369)	3,493	(51,444)
Other financing sources (uses):							
Transfers in	-	15,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	15,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(482)	1,133	-	-	(1,369)	3,493	(51,444)
Cash and investment fund balance - beginning	2,218	27,566	58	8	4,000	26,911	51,448
Cash and investment fund balance - ending	<u>\$ 1,736</u>	<u>\$ 28,699</u>	<u>\$ 58</u>	<u>\$ 8</u>	<u>\$ 2,631</u>	<u>\$ 30,404</u>	<u>\$ 4</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,736	\$ -	\$ 58	\$ 8	\$ 2,631	\$ -	\$ 4
Restricted assets:							
Cash and investments	-	28,699	-	-	-	30,404	-
Total cash and investment assets - ending	<u>\$ 1,736</u>	<u>\$ 28,699</u>	<u>\$ 58</u>	<u>\$ 8</u>	<u>\$ 2,631</u>	<u>\$ 30,404</u>	<u>\$ 4</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	28,699	-	-	-	30,404	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,736	-	58	8	2,631	-	4
Total cash and investment fund balance - ending	<u>\$ 1,736</u>	<u>\$ 28,699</u>	<u>\$ 58</u>	<u>\$ 8</u>	<u>\$ 2,631</u>	<u>\$ 30,404</u>	<u>\$ 4</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, 2008
 (Continued)

	Cardinal Greenway	I-70 & SR 1 Sewer Project	Historic National Road	State Industry	Equipment Grant - WCSD	Bioterrorism Grant - Health	Recorder Enhanced Access
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	18,524	38,650	-
Charges for services	-	-	-	-	-	-	3,643
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	17,500	37,159	18,507	-	-	-
Total receipts	-	17,500	37,159	18,507	18,524	38,650	3,643
Disbursements:							
General government	16,007	-	37,159	75,826	32,554	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	43,825	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	7,000	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	16,007	-	37,159	75,826	32,554	50,825	-
Excess (deficiency) of receipts over disbursements	(16,007)	17,500	-	(57,319)	(14,030)	(12,175)	3,643
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(16,007)	17,500	-	(57,319)	(14,030)	(12,175)	3,643
Cash and investment fund balance - beginning	16,007	12,500	-	75,826	14,030	19,515	2,749
Cash and investment fund balance - ending	\$ -	\$ 30,000	\$ -	\$ 18,507	\$ -	\$ 7,340	\$ 6,392
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 30,000	\$ -	\$ 18,507	\$ -	\$ -	\$ 6,392
Restricted assets:							
Cash and investments	-	-	-	-	-	7,340	-
Total cash and investment assets - ending	\$ -	\$ 30,000	\$ -	\$ 18,507	\$ -	\$ 7,340	\$ 6,392
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	7,340	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	30,000	-	18,507	-	-	6,392
Total cash and investment fund balance - ending	\$ -	\$ 30,000	\$ -	\$ 18,507	\$ -	\$ 7,340	\$ 6,392

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, 2008
 (Continued)

	Foreign Language Interpreter	Maternal & Child Health	Misc Traffic Safety Grant	Community Corrections	Revolving Loan	Section 319 Grant (Watershed)	Community Emergency Response
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Intergovernmental	8,750	-	-	223,122	-	1,186	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	109,415	-	-	143,328	-	12
Total receipts	8,750	109,415	-	223,122	143,328	1,186	12
Disbursements:							
General government	14,479	-	-	-	-	1,186	-
Public safety	-	-	-	215,856	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	131,807	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	14,479	131,807	-	215,856	-	1,186	-
Excess (deficiency) of receipts over disbursements	(5,729)	(22,392)	-	7,266	143,328	-	12
Other financing sources (uses):							
Transfers in	-	15,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	-	15,000	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(5,729)	(7,392)	-	7,266	143,328	-	12
Cash and investment fund balance - beginning	7,529	7,504	900	37,467	407,857	-	796
Cash and investment fund balance - ending	<u>1,800</u>	<u>112</u>	<u>900</u>	<u>44,733</u>	<u>551,185</u>	<u>-</u>	<u>808</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,800	\$ -	\$ 900	\$ -	\$ 551,185	\$ -	\$ 808
Restricted assets:							
Cash and investments	-	112	-	44,733	-	-	-
Total cash and investment assets - ending	<u>\$ 1,800</u>	<u>\$ 112</u>	<u>\$ 900</u>	<u>\$ 44,733</u>	<u>\$ 551,185</u>	<u>\$ -</u>	<u>\$ 808</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	44,733	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	112	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,800	-	900	-	551,185	-	808
Total cash and investment fund balance - ending	<u>\$ 1,800</u>	<u>\$ 112</u>	<u>\$ 900</u>	<u>\$ 44,733</u>	<u>\$ 551,185</u>	<u>\$ -</u>	<u>\$ 808</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, 2008
 (Continued)

	City/County Juvenile Block Grant	Working Poor Grant	Juvenile Account Block Grant	Department of Correction Juvenile	Wallace Crippled Children	Edit Unincorporated
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467,864
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	56,250	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	56,250	-	-	467,864
Disbursements:						
General government	-	-	56,250	-	-	590,237
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	56,250	-	-	590,237
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(122,373)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	-	-	(122,373)
Cash and investment fund balance - beginning	1,751	5	821	1,079	382	1,506,740
Cash and investment fund balance - ending	<u>\$ 1,751</u>	<u>\$ 5</u>	<u>\$ 821</u>	<u>\$ 1,079</u>	<u>\$ 382</u>	<u>\$ 1,384,367</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 1,751	\$ 5	\$ 821	\$ 1,079	\$ 382	\$ 1,384,367
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,751</u>	<u>\$ 5</u>	<u>\$ 821</u>	<u>\$ 1,079</u>	<u>\$ 382</u>	<u>\$ 1,384,367</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,751	5	821	1,079	382	1,384,367
Total cash and investment fund balance - ending	<u>\$ 1,751</u>	<u>\$ 5</u>	<u>\$ 821</u>	<u>\$ 1,079</u>	<u>\$ 382</u>	<u>\$ 1,384,367</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, 2008
 (Continued)

	Consolidated Edit	Health/Tobacco Settlement	Prosling Grant - State	Community Health Center	Department of Correction Community Transition	Miscellaneous Sheriff Grants
Receipts:						
Taxes	\$ 1,645,000	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	307,277	21,695	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	67,027	-	-	-	-	-
Total receipts	1,712,027	-	-	307,277	21,695	-
Disbursements:						
General government	1,308,578	-	-	-	1,966	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	357,604	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	441,947	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	1,750,525	-	-	357,604	1,966	-
Excess (deficiency) of receipts over disbursements	(38,498)	-	-	(50,327)	19,729	-
Other financing sources (uses):						
Transfers in	-	-	-	50,000	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	50,000	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(38,498)	-	-	(327)	19,729	-
Cash and investment fund balance - beginning	2,363,823	1,100	2,879	88,376	23,781	747
Cash and investment fund balance - ending	<u>\$ 2,325,325</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>	<u>\$ 88,049</u>	<u>\$ 43,510</u>	<u>\$ 747</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 2,325,325	\$ 1,100	\$ 2,879	\$ -	\$ 43,510	\$ 747
Restricted assets:						
Cash and investments	-	-	-	88,049	-	-
Total cash and investment assets - ending	<u>\$ 2,325,325</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>	<u>\$ 88,049</u>	<u>\$ 43,510</u>	<u>\$ 747</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	88,049	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	2,325,325	1,100	2,879	-	43,510	747
Total cash and investment fund balance - ending	<u>\$ 2,325,325</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>	<u>\$ 88,049</u>	<u>\$ 43,510</u>	<u>\$ 747</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, 2008
 (Continued)

	Mini Lead Grant Health Department	Safekeeping Account Jail	PDFWC-SPF SIG Grant	NADDI Drug Grant	2006 Emergency Management Performance Grant	Sheriff's Commissary
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	172,090	-	-	-
Charges for services	-	-	-	-	-	352,539
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	70,258
Total receipts	-	-	172,090	-	-	422,797
Disbursements:						
General government	-	-	102,509	-	-	-
Public safety	-	253,297	-	9,961	-	448,144
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	253,297	102,509	9,961	-	448,144
Excess (deficiency) of receipts over disbursements	-	(253,297)	69,581	(9,961)	-	(25,347)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(253,297)	69,581	(9,961)	-	(25,347)
Cash and investment fund balance - beginning	500	253,297	25,743	10,000	43,290	129,772
Cash and investment fund balance - ending	<u>500</u>	<u>-</u>	<u>95,324</u>	<u>39</u>	<u>43,290</u>	<u>104,425</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 500	\$ -	\$ 95,324	\$ -	\$ 43,290	\$ -
Restricted assets:						
Cash and investments	-	-	-	39	-	104,425
Total cash and investment assets - ending	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 95,324</u>	<u>\$ 39</u>	<u>\$ 43,290</u>	<u>\$ 104,425</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	39	-	104,425
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	500	-	95,324	-	43,290	-
Total cash and investment fund balance - ending	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 95,324</u>	<u>\$ 39</u>	<u>\$ 43,290</u>	<u>\$ 104,425</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, 2008
 (Continued)

	Criminal Investigation	Convention and Tourism	Economic Development	Victim Assistance Coordinator Grant	Election 2007 HHS Grant	K-9 Donations Sheriff
Receipts:						
Taxes	\$ -	\$ -	\$ 927,262	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	15,700	527,220	-	28,053	6,671	-
Charges for services	-	5,814	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	3,208	14,872	-	-	14,863
Total receipts	15,700	536,242	942,134	28,053	6,671	14,863
Disbursements:						
General government	-	-	-	-	6,671	-
Public safety	17,892	-	-	29,355	-	6,179
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	1,025,439	-	-	-
Culture and recreation	-	523,715	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	17,892	523,715	1,025,439	29,355	6,671	6,179
Excess (deficiency) of receipts over disbursements	(2,192)	12,527	(83,305)	(1,302)	-	8,684
Other financing sources (uses):						
Transfers in	-	-	-	18,134	-	-
Transfers out	-	-	-	(16,832)	-	-
Total other financing sources (uses):	-	-	-	1,302	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(2,192)	12,527	(83,305)	-	-	8,684
Cash and investment fund balance - beginning	3,000	200,963	316,668	-	-	-
Cash and investment fund balance - ending	<u>\$ 808</u>	<u>\$ 213,490</u>	<u>\$ 233,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,684</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,684
Restricted assets:						
Cash and investments	808	213,490	233,363	-	-	-
Total cash and investment assets - ending	<u>\$ 808</u>	<u>\$ 213,490</u>	<u>\$ 233,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,684</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ 808	\$ 213,490	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	233,363	-	-	-
Unrestricted	-	-	-	-	-	8,684
Total cash and investment fund balance - ending	<u>\$ 808</u>	<u>\$ 213,490</u>	<u>\$ 233,363</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,684</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, 2008
 (Continued)

	Safe Schools/ Healthy Students	Capital Project	PSIC Grant	PDFWC Town Hall	Bond- Cost Of Issuance	Rice/ Kellam Sanitary Sewer
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Intergovernmental	25,000	23,500	231,686	-	-	543,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	500	35,000	-
Total receipts	25,000	23,500	231,686	500	35,000	543,000
Disbursements:						
General government	10,784	-	-	-	26,637	-
Public safety	-	-	231,686	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay:						
General government	-	23,500	-	-	-	543,000
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	10,784	23,500	231,686	-	26,637	543,000
Excess (deficiency) of receipts over disbursements	14,216	-	-	500	8,363	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	14,216	-	-	500	8,363	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ 14,216	\$ -	\$ -	\$ 500	\$ 8,363	\$ -
Cash and Investment Assets - Ending						
Cash and investments	\$ 14,216	\$ -	\$ -	\$ 500	\$ 8,363	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 14,216	\$ -	\$ -	\$ 500	\$ 8,363	\$ -
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	14,216	-	-	500	8,363	-
Total cash and investment fund balance - ending	\$ 14,216	\$ -	\$ -	\$ 500	\$ 8,363	\$ -

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, 2008
 (Continued)

	Interstate 70 Grant	Industrial Debt Service	Cumulative Capital Development	Cumulative Courthouse	General Drain Improvement	Totals
Receipts:						
Taxes	\$ -	\$ -	\$ 276,721	\$ 187,834	\$ -	\$ 5,290,348
Special assessments	-	-	-	-	-	31,007
Intergovernmental	6,221	-	27,399	17,582	-	7,403,338
Charges for services	-	150	-	-	-	971,429
Fines and forfeits	-	-	-	-	-	264,027
Interfund loans	-	-	-	-	-	63,684
Other	-	-	-	15,988	13,164	1,691,653
Total receipts	6,221	150	304,120	221,404	13,164	15,715,486
Disbursements:						
General government	6,221	-	1,039,869	-	1,500	5,123,127
Public safety	-	-	-	-	-	2,695,777
Highways and streets	-	-	-	-	-	3,723,515
Health and welfare	-	-	-	-	-	4,794,482
Economic development	-	-	-	-	-	1,025,439
Culture and recreation	-	-	-	-	-	523,715
Capital outlay:						
General government	-	-	-	758,291	-	1,782,973
Public safety	-	-	-	-	-	5,840
Highways and streets	-	-	-	-	-	447,625
Health and welfare	-	-	-	-	-	18,848
Total disbursements	6,221	-	1,039,869	758,291	1,500	20,141,341
Excess (deficiency) of receipts over disbursements	-	150	(735,749)	(536,887)	11,664	(4,425,855)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	775,930
Transfers out	-	-	-	-	(9,273)	(30,930)
Total other financing sources (uses):	-	-	-	-	(9,273)	745,000
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	150	(735,749)	(536,887)	2,391	(3,680,855)
Cash and investment fund balance - beginning	-	3,255	2,386,935	731,846	21,526	18,161,749
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 3,405</u>	<u>\$ 1,651,186</u>	<u>\$ 194,959</u>	<u>\$ 23,917</u>	<u>\$ 14,480,894</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,670,336
Restricted assets:						
Cash and investments	-	3,405	1,651,186	194,959	23,917	5,810,558
Total cash and investment assets - ending	<u>\$ -</u>	<u>\$ 3,405</u>	<u>\$ 1,651,186</u>	<u>\$ 194,959</u>	<u>\$ 23,917</u>	<u>\$ 14,480,894</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 977,455
Public safety	-	-	-	-	-	683,532
Highways and streets	-	-	-	-	-	1,731,357
Health and welfare	-	-	-	-	-	311,384
Debt service	-	3,405	-	-	-	3,405
Capital outlay	-	-	1,651,186	194,959	23,917	2,103,425
Unrestricted	-	-	-	-	-	8,670,336
Total cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 3,405</u>	<u>\$ 1,651,186</u>	<u>\$ 194,959</u>	<u>\$ 23,917</u>	<u>\$ 14,480,894</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008

	City & Town Court Costs	Congressional School Interest	Weed Collections	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax	State Sales Disclosure
Additions:							
Agency fund additions	\$ 103,638	\$ -	\$ 37,370	\$ 1,291,837	\$ 90,534	\$ 238,288	\$ 7,565
Deductions:							
Agency fund deductions	103,638	1,876	37,370	396,381	60,041	231,091	7,580
Excess (deficiency) of total additions over total deductions	-	(1,876)	-	895,456	30,493	7,197	(15)
Cash and investment fund balance - beginning	-	32,692	-	99,656	2,721	30,716	555
Cash and investment fund balance - ending	\$ -	\$ 30,816	\$ -	\$ 995,112	\$ 33,214	\$ 37,913	\$ 540

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Sewer Collections	State Fees	Payroll	Convention Bureau	Mortgage Fee Fund	Child Restraint System Violations	Interstate Compact
Additions:							
Agency fund additions	\$ 66,149	\$ 320,301	\$ 7,822,376	\$ 525,986	\$ 7,042	\$ 725	\$ 488
Deductions:							
Agency fund deductions	<u>66,149</u>	<u>324,641</u>	<u>7,762,361</u>	<u>562,943</u>	<u>7,956</u>	<u>875</u>	<u>525</u>
Excess (deficiency) of total additions over total deductions	-	(4,340)	60,015	(36,957)	(914)	(150)	(37)
Cash and investment fund balance - beginning	<u>-</u>	<u>27,115</u>	<u>1,732,569</u>	<u>47,821</u>	<u>1,412</u>	<u>125</u>	<u>75</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 22,775</u>	<u>\$ 1,792,584</u>	<u>\$ 10,864</u>	<u>\$ 498</u>	<u>\$ (25)</u>	<u>\$ 38</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Welfare Trust	Homestead Credit Rebates	Contractor's Bid	Coroner's Continuing Education	Personal Property Collections	Inheritance Tax	Children With Special Health Care Needs
Additions:							
Agency fund additions	\$ 7,344	\$ 12,235	\$ 1,500	\$ 10,316	\$ 20	\$ 2,123,072	\$ 99,370
Deductions:							
Agency fund deductions	20,426	3,311,723	500	9,893	20	1,499,042	99,370
Excess (deficiency) of total additions over total deductions	(13,082)	(3,299,488)	1,000	423	-	624,030	-
Cash and investment fund balance - beginning	13,123	3,297,816	22,370	684	259	147,925	-
Cash and investment fund balance - ending	<u>\$ 41</u>	<u>\$ (1,672)</u>	<u>\$ 23,370</u>	<u>\$ 1,107</u>	<u>\$ 259</u>	<u>\$ 771,955</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Health Care For The Indigent	Medical Assistance to Wards	Tax Distributions	HEA 1001 2008 State Homestead	Clerk	Sheriff
Additions:						
Agency fund additions	\$ 23,186	\$ 299,767	\$ 81,939,020	\$ 6,852,519	\$ 10,351,528	\$ 5,124,706
Deductions:						
Agency fund deductions	<u>23,186</u>	<u>299,767</u>	<u>81,942,675</u>	<u>6,816,166</u>	<u>10,172,257</u>	<u>5,134,908</u>
Excess (deficiency) of total additions over total deductions	-	-	(3,655)	36,353	179,271	(10,202)
Cash and investment fund balance - beginning	<u>-</u>	<u>-</u>	<u>3,655</u>	<u>-</u>	<u>1,231,767</u>	<u>66,277</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,353</u>	<u>\$ 1,411,038</u>	<u>\$ 56,075</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	<u>Recorder</u>	<u>Treasurer</u>	<u>Probation</u>	<u>Prosecuting Attorney</u>	<u>Home Detention</u>	<u>Totals</u>
Additions:						
Agency fund additions	\$ 288,063	\$ 109,970,587	\$ 273,796	\$ 18,990	\$ 120,349	\$ 228,028,667
Deductions:						
Agency fund deductions	<u>288,842</u>	<u>91,499,291</u>	<u>272,665</u>	<u>19,870</u>	<u>119,499</u>	<u>211,093,527</u>
Excess (deficiency) of total additions over total deductions	(779)	18,471,296	1,131	(880)	850	16,935,140
Cash and investment fund balance - beginning	<u>23,473</u>	<u>1,271,546</u>	<u>21,269</u>	<u>3,729</u>	<u>10,209</u>	<u>8,089,559</u>
Cash and investment fund balance - ending	<u>\$ 22,694</u>	<u>\$ 19,742,842</u>	<u>\$ 22,400</u>	<u>\$ 2,849</u>	<u>\$ 11,059</u>	<u>\$ 25,024,699</u>

WAYNE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2008

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	\$ 222,700
Infrastructure	5,347,634
Buildings	61,759,400
Improvements other than buildings	217,120
Machinery and equipment	<u>48,250</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 67,595,104</u></u>

WAYNE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
Jail Lease	\$ 20,310,000	\$ 997,014
Industrial Parkway	1,465,000	262,937
Notes and loans payable	<u>35,000</u>	<u>35,000</u>
Total governmental activities debt	<u>\$ 21,810,000</u>	<u>\$ 1,294,951</u>

WAYNE COUNTY
OTHER REPORT

The annual report presented herein was prepared in addition to another official report prepared for the individual County office listed below:

County Auditor

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 the 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, 2008. 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 of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. 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, 2008.

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

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)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, County Commissioners, 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

October 7, 2009

WAYNE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

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 Urban Housing and Development</u>			
Pass-Through the Indiana Department of Health			
Community Development Block Grants/States Program	14.228		
FY 2007-2008		CHC 188-5	\$ 213,279
FY 2008-2009		CHC 188-5	<u>311,721</u>
Total for program			<u>525,000</u>
<u>U.S. Department of Justice</u>			
Pass-Through the Indiana Criminal Justice Institute			
Juvenile Accountability Block Grants	16.523		
		06JP005	28,125
		07JF030	<u>28,125</u>
Total for program			<u>56,250</u>
Crime Victim Assistance	16.575		
		07VA144	14,312
		07VA297	<u>8,416</u>
Total for program			<u>22,728</u>
Edward Byrne Memorial Formula Grant Program	16.579		
Drug Task Force			<u>38,950</u>
Edward Byrne Memorial State and Local Law Enforcement Discretionary Funds Program	16.580		
		07-DJ-049	<u>6,221</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738		
Bullet Proof Vest Program		04-DB-102	4,495
			<u>14,030</u>
Total for program			<u>18,525</u>
Total for federal grantor agency			<u>142,674</u>
<u>U.S. Department of Transportation</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction	20.205		
		STP 9989	<u>37,159</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
Operation Pullover		PT-08-04-01-09	26,349
		PT-09-04-01-11	18,623
			<u>912</u>
Total for program			<u>45,884</u>
Total for federal grantor agency			<u>83,043</u>

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, 2008
(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. Environmental Protection Agency</u>			
Pass-Through Indiana Department of Environmental Management Nonpoint Source Implementation Grants Watershed Grant	66.460		<u>1,186</u>
<u>U.S. Department of Health and Human Services</u>			
Pass-Through Indiana Department of Health Special Programs for the Aging - Title VII Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041	89-08-PV-1258	<u>60,377</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Deliverables Grant	93.283	2007-2008	<u>35,772</u>
Child Support Enforcement Clerk Incentive Prosecutor	93.563		<u>9,045</u> <u>20,598</u>
Total for program			<u>29,643</u>
HIV Prevention Activities - Health Department Based	93.940	A70-8-112085	<u>35,067</u>
Total for federal grantor agency			<u>160,859</u>
<u>U.S. Department of Homeland Security</u>			
Pass-Through Indiana Department of Homeland Security Hazardous Material Training Program	97.020	C44P-9-232A C44P-9-329A	20,640 <u>9,713</u>
Total for program			<u>30,353</u>
Total federal awards expended			<u>\$ 943,115</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
Significant deficiencies 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
Significant deficiencies 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
14.228	Community Development Block Grants/States Program

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

WAYNE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2009, with Karen L. Stevens, Auditor; Kenneth Paust, President of the Board of County Commissioners; Tony Gillam, President of the County Council; and Chris Beeson, member of the County Council. Our examination disclosed no material items that warrant comment at this time.