

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

ANNUAL FINANCIAL REPORT

2009

WAYNE COUNTY, INDIANA



**FILED**

07/12/2010



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report on Financial Statements and Supplementary Schedule of Expenditures of Federal Awards .....	3-4
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 .....	5-6
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Activities and Net Assets – Cash and Investment Basis .....	7
Fund Financial Statements:	
Governmental Funds:	
Statement of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Governmental Funds .....	8
Fiduciary Funds:	
Statement of Additions, Deductions, and Changes in Cash and Investment Balances – Fiduciary Funds .....	9
Notes to Financial Statements .....	10-20
Required Supplementary Information:	
Schedules of Funding Progress .....	21
Supplementary Information:	
Combining Schedule of Assets and Fund Balances and Receipts, Disbursements, and Changes in Fund Balances – Cash and Investment Basis – Other Governmental Funds.....	22-39
Combining Schedule of Additions, Deductions, and Changes in Cash and Investment Balances – Agency Funds.....	40-44
Schedule of Capital Assets.....	45
Schedule of Long-Term Debt .....	46
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.....	48-49
Schedule of Expenditures of Federal Awards .....	50-51
Note to Schedule of Expenditures of Federal Awards.....	52
Schedule of Findings and Questioned Costs .....	53
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings .....	54
Exit Conference.....	55

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen L. Stevens	01-01-07 to 12-31-10
Treasurer	Linda L. Corder	01-01-09 to 12-31-12
Clerk	Jo Ann Stewart	01-01-09 to 12-31-12
Sheriff	Paul M. Strittmatter	01-01-07 to 12-31-10
President of the Board of County Commissioners	Kenneth Paust	01-01-09 to 12-31-10
President of the County Council	Anthony Gillam	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2009, 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, 2009, 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 May 5, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards 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.

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

Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with IC 36-8-16-14 and IC 36-8-16.5-41 these fees have been subject to an annual audit performed by State Board of Accounts and, in our opinion are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress 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

May 5, 2010



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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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated May 5, 2010. 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, County Council, 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

May 5, 2010

WAYNE COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets	
	Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities	Totals
Primary government:					
Governmental activities:					
General government	\$ 21,205,452	\$ 969,588	\$ -	\$ (20,235,864)	\$ (20,235,864)
Public safety	11,567,477	2,862,362	-	(8,705,115)	(8,705,115)
Highways and streets	5,883,412	-	2,160,170	(3,723,242)	(3,723,242)
Health and welfare	3,397,451	-	227,481	(3,169,970)	(3,169,970)
Economic development	914,008	-	-	(914,008)	(914,008)
Culture and recreation	295,658	7,603	-	(288,055)	(288,055)
Principal and interest on indebtedness	7,890	-	-	(7,890)	(7,890)
<b>Total governmental activities</b>	<b>\$ 43,271,348</b>	<b>\$ 3,839,553</b>	<b>\$ 2,387,651</b>	<b>(37,044,144)</b>	<b>(37,044,144)</b>
General receipts:					
Property taxes				23,024,952	23,024,952
Intergovernmental				2,955,331	2,955,331
Other local sources				18,030,124	18,030,124
Investment earnings				1,010,204	1,010,204
<b>Total general</b>				<b>45,020,611</b>	<b>45,020,611</b>
<b>Change in net assets</b>				<b>7,976,467</b>	<b>7,976,467</b>
<b>Net assets - beginning</b>				<b>23,548,072</b>	<b>23,548,072</b>
<b>Net assets - ending</b>				<b>\$ 31,524,539</b>	<b>\$ 31,524,539</b>
<u>Assets</u>					
Cash and investments				\$ 14,999,410	\$ 14,999,410
Restricted assets:					
Cash and investments				16,525,129	16,525,129
<b>Total assets</b>				<b>\$ 31,524,539</b>	<b>\$ 31,524,539</b>
<u>Net Assets</u>					
Restricted for:					
General government				\$ 827,779	\$ 827,779
Public safety				585,489	585,489
Highways and streets				1,696,479	1,696,479
Health and welfare				1,452,779	1,452,779
Debt service				5,112,190	5,112,190
Capital outlay				6,850,413	6,850,413
Unrestricted				14,999,410	14,999,410
<b>Total net assets</b>				<b>\$ 31,524,539</b>	<b>\$ 31,524,539</b>

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, 2009

	General	Jail Bond	Cumulative Bridge	Other Governmental Funds	Totals
<b>Receipts:</b>					
Taxes	\$ 21,272,475	\$ -	\$ 1,484,994	\$ 5,102,261	\$ 27,859,730
Licenses and permits	34,075	-	-	136,141	170,216
Intergovernmental	2,140,254	-	139,687	3,132,674	5,412,615
Charges for services	832,795	-	20,000	610,548	1,463,343
Fines and forfeits	385,942	-	-	1,820,052	2,205,994
Interfund loans	-	-	-	15,000	15,000
Other	1,993,416	2,836,041	58,540	9,140,999	14,028,996
<b>Total receipts</b>	<b>26,658,957</b>	<b>2,836,041</b>	<b>1,703,221</b>	<b>19,957,675</b>	<b>51,155,894</b>
<b>Disbursements:</b>					
General government	12,816,888	-	-	7,924,455	20,741,343
Public safety	8,251,657	1,996,000	-	1,300,051	11,547,708
Highways and streets	-	-	2,276,968	3,505,887	5,782,855
Health and welfare	-	-	-	3,380,292	3,380,292
Economic development	-	-	-	914,008	914,008
Interfund loans	-	-	-	15,000	15,000
Culture and recreation	295,658	-	-	-	295,658
Debt service:					
Principal	-	-	-	7,890	7,890
Capital outlay:					
General government	224,456	-	-	239,653	464,109
Public safety	-	-	-	19,769	19,769
Highways and streets	-	-	4,296	96,261	100,557
Health and welfare	-	-	-	17,159	17,159
<b>Total disbursements</b>	<b>21,588,659</b>	<b>1,996,000</b>	<b>2,281,264</b>	<b>17,420,425</b>	<b>43,286,348</b>
Excess (deficiency) of receipts over disbursements	5,070,298	840,041	(578,043)	2,537,250	7,869,546
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	1,183,401	1,183,401
Transfers out	(552,000)	-	-	(631,401)	(1,183,401)
Other receipts	37,541	-	-	69,380	106,921
<b>Total other financing sources (uses)</b>	<b>(514,459)</b>	<b>-</b>	<b>-</b>	<b>621,380</b>	<b>106,921</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,555,839	840,041	(578,043)	3,158,630	7,976,467
Cash and investment fund balance - beginning	4,468	4,272,149	4,461,666	14,809,789	23,548,072
Cash and investment fund balance - ending	<u>\$ 4,560,307</u>	<u>\$ 5,112,190</u>	<u>\$ 3,883,623</u>	<u>\$ 17,968,419</u>	<u>\$ 31,524,539</u>
<b>Cash and Investment Assets - Ending</b>					
Cash and investments	\$ 4,560,307	\$ -	\$ -	\$ 10,439,103	\$ 14,999,410
Restricted assets:					
Cash and investments	-	5,112,190	3,883,623	7,529,316	16,525,129
<b>Total cash and investment assets - ending</b>	<u>\$ 4,560,307</u>	<u>\$ 5,112,190</u>	<u>\$ 3,883,623</u>	<u>\$ 17,968,419</u>	<u>\$ 31,524,539</u>
<b>Cash and Investment Fund Balance - Ending</b>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 827,779	\$ 827,779
Public safety	-	-	-	585,489	585,489
Highways and streets	-	-	-	1,696,479	1,696,479
Health and welfare	-	-	-	1,452,779	1,452,779
Debt service	-	5,112,190	-	-	5,112,190
Capital outlay	-	-	3,883,623	2,966,790	6,850,413
Unrestricted	4,560,307	-	-	10,439,103	14,999,410
<b>Total cash and investment fund balance - ending</b>	<u>\$ 4,560,307</u>	<u>\$ 5,112,190</u>	<u>\$ 3,883,623</u>	<u>\$ 17,968,419</u>	<u>\$ 31,524,539</u>

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

WAYNE COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2009

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 250,872	\$ -	
Plan members	57,684	-	
	308,556	-	
Total contributions			
Investment earnings:			
Dividends and interest	169,755	-	
	169,755	-	
Total investment earnings			
Realized gain on sale of investments	207,918	-	
	377,673	-	
Net investment earnings			
Total additions	686,229	-	
Deductions:			
Benefits	261,909	-	
Refunds of contributions	11,411	-	
Administrative and general	23,713	-	
Insurance premiums	9,834	-	
	306,867	-	
Total deductions			
Excess of total additions over total deductions	379,362	-	
Cash and investment fund balance - beginning	5,435,796	46,904	
Cash and investment fund balance - ending	\$ 5,815,158	\$ 46,904	\$ 6,613,362

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government:	Wayne County
Blended Component Units:	Wayne County Convention and Tourism Bureau 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:

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 County. 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.

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 County. 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.

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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

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

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 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

2. 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.

3. Property Taxes

Normally, 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. 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 may 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 County on or prior to December 31 of the year collected.

4. 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.

5. Long-Term Debt

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

6. Equity Classification

Government-Wide Statements

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

- 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."

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 and (2) operating grants and contributions. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund 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 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, if any, is eliminated or reclassified in the government-wide financial statements as follows:

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

II. Stewardship, Compliance and Accountability

Budgetary Information

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

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

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 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, 2009, 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	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ -	\$ 863,188
U.S. agencies	-	995,354
Mutual bond funds	-	378,423
Corporate bonds	-	434,952
Limited partnerships	-	138,383
Certificates of deposit	46,904	50,000
Corporate stock	-	2,638,018
Totals	<u>\$ 46,904</u>	<u>\$ 5,498,318</u>

Statutory Authorization for Investments

IC 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 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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	2009 In the Government's Name
Certificate of deposit	\$ <u>46,904</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	2009 In the Government's Name
US treasuries and securities	\$ 863,188
US agencies	995,354
Mutual bonds	378,423
Corporate bonds	434,952
Limited partnerships	138,383
Certificates of deposit	50,000
Corporate stocks	<u>2,638,018</u>
Total	<u>\$ 5,498,318</u>

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

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	\$ -	\$ -	\$ 863,188
U.S. agencies	233,743	209,811	551,800
Corporate bonds	-	42,380	392,572
Totals	<u>\$ 233,743</u>	<u>\$ 252,191</u>	<u>\$ 1,807,560</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 Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments	
		Mutual Bond Funds	Corporate Bonds
AAA	Aaa	\$ 378,423	\$ -
AA	Aa	-	180,676
A	A	-	254,276
Totals		<u>\$ 378,423</u>	<u>\$ 434,952</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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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	2009
West End Savings	<u>\$ 46,904</u>

Sheriff's Retirement and Benefit Pension Plans:

Issuer	2009
First Bank of Richmond	<u>\$ 5,498,318</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.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

Transfer From	Transfer To	2009
General Fund	Other governmental funds	\$ 552,000
Other governmental funds	Other governmental funds	<u>631,401</u>
Total		<u>\$ 1,183,401</u>

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

The County transferred funds from the appropriated general funds that were not spent or encumbered in 2009 to the Rainy Day Fund.

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; and natural disasters.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical and natural disasters are covered by commercial insurance from independent third parties.

Settled claims from risks covered by commercial insurance 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 \$85,000 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 \$1,996,000.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment medical benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 60 with at least 20 years of service. Currently five retirees meet these eligibility requirements. The County and retirees provide 26.2% and 73.8%, respectively, of these postemployment benefits. Disbursements for postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2009, disbursements of \$26,528 were recognized for postemployment benefits.

D. 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

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

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$784,180.

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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$295,792.

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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$12,764.

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)
07-01-07	\$ 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%)
07-01-09	10,823,643	13,594,696	(2,771,053)	80%	12,288,609	(23%)

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)
01-01-05	\$ 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%)
01-01-10	6,524,445	7,536,076	(1,011,631)	87%	1,357,525	(75%)

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, 2009

	Local Road And Street	Aviation	Accident Report	Firearms Training	Health	Donations	Law Enforcement Continuing Education
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,407,476	\$ -	\$ -
Licenses and permits	-	-	-	-	136,141	-	-
Intergovernmental	-	-	-	-	132,463	-	-
Charges for services	-	-	-	-	8,159	-	-
Fines and forfeits	-	-	-	-	1,419,492	-	-
Interfund loans	-	-	-	-	15,000	-	-
Other	407,484	-	7,006	23,770	57,076	1,965	-
Total receipts	407,484	-	7,006	23,770	3,175,807	1,965	-
Disbursements:							
General government	-	13,312	-	-	-	2,290	-
Public safety	-	-	6,890	10,764	-	-	-
Highways and streets	717,123	-	-	-	-	-	-
Health and welfare	-	-	-	-	2,050,810	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,113	-	-
Total disbursements	717,123	13,312	6,890	10,764	2,051,923	2,290	-
Excess (deficiency) of receipts over disbursements	(309,639)	(13,312)	116	13,006	1,123,884	(325)	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	8,501	-	-	-	-	-
Total other financing sources (uses)	-	8,501	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(309,639)	(4,811)	116	13,006	1,123,884	(325)	-
Cash and investment fund balance - beginning	969,238	5,762	4,462	19,910	328,895	1,451	6,831
Cash and investment fund balance - ending	\$ 659,599	\$ 951	\$ 4,578	\$ 32,916	\$ 1,452,779	\$ 1,126	\$ 6,831
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ 951	\$ -	\$ -	\$ -	\$ 1,126	\$ 6,831
Restricted assets:							
Cash and investments	659,599	-	4,578	32,916	1,452,779	-	-
Total cash and investment assets - ending	\$ 659,599	\$ 951	\$ 4,578	\$ 32,916	\$ 1,452,779	\$ 1,126	\$ 6,831
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	4,578	32,916	-	-	-
Highways and streets	659,599	-	-	-	-	-	-
Health and welfare	-	-	-	-	1,452,779	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	951	-	-	-	1,126	6,831
Total cash and investment fund balance - ending	\$ 659,599	\$ 951	\$ 4,578	\$ 32,916	\$ 1,452,779	\$ 1,126	\$ 6,831

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, 2009  
 (Continued)

	Clerk's Records Perpetuation	Electronic Map Generation	Unsafe Building	Riverboat	Emergency Telephone System	Drug Free Community	Drainage Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	381,292	-	-
Interfund loans	-	-	-	-	-	-	-
Other	25,522	241,126	11,942	444,927	3,552	78,678	21,462
<b>Total receipts</b>	<b>25,522</b>	<b>241,126</b>	<b>11,942</b>	<b>444,927</b>	<b>384,844</b>	<b>78,678</b>	<b>21,462</b>
Disbursements:							
General government	13,874	219,756	-	444,927	-	-	21,186
Public safety	-	-	11,942	-	383,931	74,838	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>13,874</b>	<b>219,756</b>	<b>11,942</b>	<b>444,927</b>	<b>383,931</b>	<b>74,838</b>	<b>21,186</b>
Excess (deficiency) of receipts over disbursements	11,648	21,370	-	-	913	3,840	276
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	11,648	21,370	-	-	913	3,840	276
Cash and investment fund balance - beginning	157,873	460,395	5,000	-	180,636	78,067	62,472
Cash and investment fund balance - ending	<u>\$ 169,521</u>	<u>\$ 481,765</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 181,549</u>	<u>\$ 81,907</u>	<u>\$ 62,748</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ 481,765	\$ 5,000	\$ -	\$ -	\$ -	\$ 62,748
Restricted assets:							
Cash and investments	169,521	-	-	-	181,549	81,907	-
<b>Total cash and investment assets - ending</b>	<u>\$ 169,521</u>	<u>\$ 481,765</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 181,549</u>	<u>\$ 81,907</u>	<u>\$ 62,748</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 169,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	181,549	81,907	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	481,765	5,000	-	-	-	62,748
<b>Total cash and investment fund balance - ending</b>	<u>\$ 169,521</u>	<u>\$ 481,765</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 181,549</u>	<u>\$ 81,907</u>	<u>\$ 62,748</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, 2009  
 (Continued)

	Emergency Planning/Right To Know	Highway	Property Reassessment	Prosecutor Title IV-D #1	Extradition	Juvenile Probation Services	Adult Probation Services
Receipts:							
Taxes	\$ -	\$ 900,000	\$ 422,727	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	2,160,170	39,593	-	-	-	-
Charges for services	-	8,460	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	9,000	31,767	9,911	90,192	782	7,324	259,043
<b>Total receipts</b>	<b>9,000</b>	<b>3,100,397</b>	<b>472,231</b>	<b>90,192</b>	<b>782</b>	<b>7,324</b>	<b>259,043</b>
Disbursements:							
General government	-	-	455,521	-	-	-	-
Public safety	8,455	-	-	-	-	9,000	275,707
Highways and streets	-	2,788,764	-	-	-	-	-
Health and welfare	-	-	-	140,925	-	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	1,827	-	-	-	-
Public safety	2,517	-	-	-	-	-	-
Highways and streets	-	96,261	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>10,972</b>	<b>2,885,025</b>	<b>457,348</b>	<b>140,925</b>	<b>-</b>	<b>9,000</b>	<b>275,707</b>
Excess (deficiency) of receipts over disbursements	(1,972)	215,372	14,883	(50,733)	782	(1,676)	(16,664)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	59,389	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>59,389</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,972)	274,761	14,883	(50,733)	782	(1,676)	(16,664)
Cash and investment fund balance - beginning	58,909	762,119	439,781	58,599	35,334	12,775	300,338
Cash and investment fund balance - ending	<u>\$ 56,937</u>	<u>\$ 1,036,880</u>	<u>\$ 454,664</u>	<u>\$ 7,866</u>	<u>\$ 36,116</u>	<u>\$ 11,099</u>	<u>\$ 283,674</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 56,937	\$ -	\$ -	\$ 7,866	\$ 36,116	\$ 11,099	\$ 283,674
Restricted assets:							
Cash and investments	-	1,036,880	454,664	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 56,937</b>	<b>\$ 1,036,880</b>	<b>\$ 454,664</b>	<b>\$ 7,866</b>	<b>\$ 36,116</b>	<b>\$ 11,099</b>	<b>\$ 283,674</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ 454,664	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	1,036,880	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	56,937	-	-	7,866	36,116	11,099	283,674
<b>Total cash and investment fund balance - ending</b>	<b>\$ 56,937</b>	<b>\$ 1,036,880</b>	<b>\$ 454,664</b>	<b>\$ 7,866</b>	<b>\$ 36,116</b>	<b>\$ 11,099</b>	<b>\$ 283,674</b>

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, 2009  
 (Continued)

	Recorder's Records Perpetuation	User Fee	Family And Children	Health Maintenance	Community Corrections Home Detention	Pretrial Diversion	Guardian AD Litem Court
Receipts:							
Taxes	\$ -	\$ -	\$ 363,656	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	54,923	-	-	-	-
Charges for services	-	-	192,754	-	-	-	-
Fines and forfeits	-	15,300	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	86,404	34,395	598,430	49,460	115,371	2,530	-
<b>Total receipts</b>	<b>86,404</b>	<b>49,695</b>	<b>1,209,763</b>	<b>49,460</b>	<b>115,371</b>	<b>2,530</b>	<b>-</b>
Disbursements:							
General government	81,449	13,619	-	-	-	-	-
Public safety	-	-	-	-	98,261	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	1,005,286	40,744	-	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	1,983	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>81,449</b>	<b>13,619</b>	<b>1,005,286</b>	<b>40,744</b>	<b>100,244</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	4,955	36,076	204,477	8,716	15,127	2,530	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(361,257)	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(361,257)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	4,955	36,076	(156,780)	8,716	15,127	2,530	-
Cash and investment fund balance - beginning	87,566	364,783	156,780	572	223,345	1,223	205
Cash and investment fund balance - ending	<u>\$ 92,521</u>	<u>\$ 400,859</u>	<u>\$ -</u>	<u>\$ 9,288</u>	<u>\$ 238,472</u>	<u>\$ 3,753</u>	<u>\$ 205</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ 400,859	\$ -	\$ 9,288	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	92,521	-	-	-	238,472	3,753	205
<b>Total cash and investment assets - ending</b>	<u>\$ 92,521</u>	<u>\$ 400,859</u>	<u>\$ -</u>	<u>\$ 9,288</u>	<u>\$ 238,472</u>	<u>\$ 3,753</u>	<u>\$ 205</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 92,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205
Public safety	-	-	-	-	238,472	3,753	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	400,859	-	9,288	-	-	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 92,521</u>	<u>\$ 400,859</u>	<u>\$ -</u>	<u>\$ 9,288</u>	<u>\$ 238,472</u>	<u>\$ 3,753</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, 2009  
 (Continued)

	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defender	Children With Special Health Needs	Clerk Title IV-D #1	Surveyor's Corner Perpetuation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 57,978	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,835	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	59,627	14,100	51,651	85,001	-	-	11,970
Total receipts	59,627	14,100	51,651	85,001	63,813	-	11,970
Disbursements:							
General government	24,925	1,671	-	-	-	-	7,900
Public safety	-	-	72,229	75,481	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	66,047	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	5,636
Capital outlay:							
General government	-	315	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	24,925	1,986	72,229	75,481	66,047	-	13,536
Excess (deficiency) of receipts over disbursements	34,702	12,114	(20,578)	9,520	(2,234)	-	(1,566)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	34,702	12,114	(20,578)	9,520	(2,234)	-	(1,566)
Cash and investment fund balance - beginning	14,866	55,606	74,729	206,487	2,234	139,259	62,866
Cash and investment fund balance - ending	<u>\$ 49,568</u>	<u>\$ 67,720</u>	<u>\$ 54,151</u>	<u>\$ 216,007</u>	<u>\$ -</u>	<u>\$ 139,259</u>	<u>\$ 61,300</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ -	\$ 67,720	\$ 54,151	\$ 216,007	\$ -	\$ 139,259	\$ -
Restricted assets:							
Cash and investments	49,568	-	-	-	-	-	61,300
Total cash and investment assets - ending	<u>\$ 49,568</u>	<u>\$ 67,720</u>	<u>\$ 54,151</u>	<u>\$ 216,007</u>	<u>\$ -</u>	<u>\$ 139,259</u>	<u>\$ 61,300</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ 49,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,300
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	67,720	54,151	216,007	-	139,259	-
Total cash and investment fund balance - ending	<u>\$ 49,568</u>	<u>\$ 67,720</u>	<u>\$ 54,151</u>	<u>\$ 216,007</u>	<u>\$ -</u>	<u>\$ 139,259</u>	<u>\$ 61,300</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, 2009  
 (Continued)

	Youth Center Donations	Sheriff Donations	Property Reassessment 2009	Rainy Day	Inmate Medical	Sales Disclosure	Prosecutor Law Enforcement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	3,860	13,383	7,480	24,105
Total receipts	-	-	-	3,860	13,383	7,480	24,105
Disbursements:							
General government	-	-	-	641,495	-	25,349	-
Public safety	-	-	-	-	-	-	39,553
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	-	-	641,495	-	25,349	39,553
Excess (deficiency) of receipts over disbursements	-	-	-	(637,635)	13,383	(17,869)	(15,448)
Other financing sources (uses):							
Transfers in	-	-	-	1,183,401	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	1,183,401	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	545,766	13,383	(17,869)	(15,448)
Cash and investment fund balance - beginning	486	2,941	1,567	1,841,030	29,682	27,253	27,648
Cash and investment fund balance - ending	<u>\$ 486</u>	<u>\$ 2,941</u>	<u>\$ 1,567</u>	<u>\$ 2,386,796</u>	<u>\$ 43,065</u>	<u>\$ 9,384</u>	<u>\$ 12,200</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 486	\$ 2,941	\$ 1,567	\$ 2,386,796	\$ 43,065	\$ 9,384	\$ 12,200
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 486</u>	<u>\$ 2,941</u>	<u>\$ 1,567</u>	<u>\$ 2,386,796</u>	<u>\$ 43,065</u>	<u>\$ 9,384</u>	<u>\$ 12,200</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	486	2,941	1,567	2,386,796	43,065	9,384	12,200
Total cash and investment fund balance - ending	<u>\$ 486</u>	<u>\$ 2,941</u>	<u>\$ 1,567</u>	<u>\$ 2,386,796</u>	<u>\$ 43,065</u>	<u>\$ 9,384</u>	<u>\$ 12,200</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, 2009  
 (Continued)

	Infraction Deferral	DARE	Tobacco Settlement	Juvenile Incentive Block Grant	Adult Protective Services	Law Enforcement	Identification Security Protection
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	64,179	-	34,014	-	83,011	-	22,710
<b>Total receipts</b>	<b>64,179</b>	<b>-</b>	<b>34,014</b>	<b>-</b>	<b>83,011</b>	<b>-</b>	<b>22,710</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	67,522	-	-	2,745	75,501	-	4,147
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	41,278	-	-	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	15,269	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	16,046	-	-	-	-
<b>Total disbursements</b>	<b>67,522</b>	<b>-</b>	<b>57,324</b>	<b>2,745</b>	<b>90,770</b>	<b>-</b>	<b>4,147</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(3,343)</b>	<b>-</b>	<b>(23,310)</b>	<b>(2,745)</b>	<b>(7,759)</b>	<b>-</b>	<b>18,563</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(3,343)</b>	<b>-</b>	<b>(23,310)</b>	<b>(2,745)</b>	<b>(7,759)</b>	<b>-</b>	<b>18,563</b>
Cash and investment fund balance - beginning	72,666	506	72,277	2,745	8,910	11	23,751
Cash and investment fund balance - ending	<u>\$ 69,323</u>	<u>\$ 506</u>	<u>\$ 48,967</u>	<u>\$ -</u>	<u>\$ 1,151</u>	<u>\$ 11</u>	<u>\$ 42,314</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 69,323	\$ 506	\$ 48,967	\$ -	\$ 1,151	\$ 11	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	42,314
<b>Total cash and investment assets - ending</b>	<u>\$ 69,323</u>	<u>\$ 506</u>	<u>\$ 48,967</u>	<u>\$ -</u>	<u>\$ 1,151</u>	<u>\$ 11</u>	<u>\$ 42,314</u>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	42,314
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	69,323	506	48,967	-	1,151	11	-
<b>Total cash and investment fund balance - ending</b>	<u>\$ 69,323</u>	<u>\$ 506</u>	<u>\$ 48,967</u>	<u>\$ -</u>	<u>\$ 1,151</u>	<u>\$ 11</u>	<u>\$ 42,314</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, 2009  
 (Continued)

	Prosecutor Title IV-D #2	Clerk Title IV-D #2	Drug Task Force	Drug Task Force #2	Sheriff Pension Holding	Campaign Finance	Highway Safety/Big City
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	50,597	33,630	52,294	20,295	58,783	155	17,200
<b>Total receipts</b>	<b>50,597</b>	<b>33,630</b>	<b>52,294</b>	<b>20,295</b>	<b>58,783</b>	<b>155</b>	<b>17,200</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	16,603
Public safety	-	-	38,988	19,097	25,000	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	31,794	3,408	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>31,794</b>	<b>3,408</b>	<b>38,988</b>	<b>19,097</b>	<b>25,000</b>	<b>-</b>	<b>16,603</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>18,803</b>	<b>30,222</b>	<b>13,306</b>	<b>1,198</b>	<b>33,783</b>	<b>155</b>	<b>597</b>
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>18,803</b>	<b>30,222</b>	<b>13,306</b>	<b>1,198</b>	<b>33,783</b>	<b>155</b>	<b>597</b>
Cash and investment fund balance - beginning	49,694	49,816	20,212	1,189	56,273	3,211	1,736
Cash and investment fund balance - ending	<u>\$ 68,497</u>	<u>\$ 80,038</u>	<u>\$ 33,518</u>	<u>\$ 2,387</u>	<u>\$ 90,056</u>	<u>\$ 3,366</u>	<u>\$ 2,333</u>
<b>Cash and Investment Assets - Ending</b>							
Cash and investments	\$ 68,497	\$ 80,038	\$ 33,518	\$ 2,387	\$ 90,056	\$ 3,366	\$ 2,333
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 68,497</b>	<b>\$ 80,038</b>	<b>\$ 33,518</b>	<b>\$ 2,387</b>	<b>\$ 90,056</b>	<b>\$ 3,366</b>	<b>\$ 2,333</b>
<b>Cash and Investment Fund Balance - Ending</b>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	68,497	80,038	33,518	2,387	90,056	3,366	2,333
<b>Total cash and investment fund balance - ending</b>	<b>\$ 68,497</b>	<b>\$ 80,038</b>	<b>\$ 33,518</b>	<b>\$ 2,387</b>	<b>\$ 90,056</b>	<b>\$ 3,366</b>	<b>\$ 2,333</b>

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, 2009  
 (Continued)

	HIV Grant	Preventative Health & Health Services	Special Firearms Sheriff	Translator	Tobacco Cessation	Convention Fund Bond & Interest
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	35,907	-	1,940	2,055	2,544	81,431
<b>Total receipts</b>	<b>35,907</b>	<b>-</b>	<b>1,940</b>	<b>2,055</b>	<b>2,544</b>	<b>81,431</b>
<b>Disbursements:</b>						
General government	40,499	-	-	233	32,948	81,428
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	2,254	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>42,753</b>	<b>-</b>	<b>-</b>	<b>233</b>	<b>32,948</b>	<b>81,428</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(6,846)</b>	<b>-</b>	<b>1,940</b>	<b>1,822</b>	<b>(30,404)</b>	<b>3</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(6,846)</b>	<b>-</b>	<b>1,940</b>	<b>1,822</b>	<b>(30,404)</b>	<b>3</b>
Cash and investment fund balance - beginning	28,699	58	8	2,631	30,404	4
Cash and investment fund balance - ending	<u>\$ 21,853</u>	<u>\$ 58</u>	<u>\$ 1,948</u>	<u>\$ 4,453</u>	<u>\$ -</u>	<u>\$ 7</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 21,853	\$ 58	\$ 1,948	\$ 4,453	\$ -	\$ 7
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 21,853</u>	<u>\$ 58</u>	<u>\$ 1,948</u>	<u>\$ 4,453</u>	<u>\$ -</u>	<u>\$ 7</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	21,853	58	1,948	4,453	-	7
<b>Total cash and investment fund balance - ending</b>	<u>\$ 21,853</u>	<u>\$ 58</u>	<u>\$ 1,948</u>	<u>\$ 4,453</u>	<u>\$ -</u>	<u>\$ 7</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, 2009  
 (Continued)

	I-70 & SR 1 Sewer Project	State Industry	Equipment Grant	Bioterrorism Grant Health	Recorder Enhanced Access	Foreign Language Interpreter
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	4,626	123,461	14,985	6,578	8,750
<b>Total receipts</b>	<b>-</b>	<b>4,626</b>	<b>123,461</b>	<b>14,985</b>	<b>6,578</b>	<b>8,750</b>
<b>Disbursements:</b>						
General government	-	-	60,774	18,104	-	7,328
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>60,774</b>	<b>18,104</b>	<b>-</b>	<b>7,328</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>4,626</b>	<b>62,687</b>	<b>(3,119)</b>	<b>6,578</b>	<b>1,422</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>4,626</b>	<b>62,687</b>	<b>(3,119)</b>	<b>6,578</b>	<b>1,422</b>
Cash and investment fund balance - beginning	30,000	18,507	-	7,340	6,392	1,800
Cash and investment fund balance - ending	<u>\$ 30,000</u>	<u>\$ 23,133</u>	<u>\$ 62,687</u>	<u>\$ 4,221</u>	<u>\$ 12,970</u>	<u>\$ 3,222</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 30,000	\$ 23,133	\$ 62,687	\$ 4,221	\$ 12,970	\$ 3,222
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 30,000</u>	<u>\$ 23,133</u>	<u>\$ 62,687</u>	<u>\$ 4,221</u>	<u>\$ 12,970</u>	<u>\$ 3,222</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	30,000	23,133	62,687	4,221	12,970	3,222
<b>Total cash and investment fund balance - ending</b>	<u>\$ 30,000</u>	<u>\$ 23,133</u>	<u>\$ 62,687</u>	<u>\$ 4,221</u>	<u>\$ 12,970</u>	<u>\$ 3,222</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, 2009  
 (Continued)

	Maternal & Child Health	Miscellaneous Traffic Safety Grant	Community Corrections	Revolving Loan	Community Emergency Response	City/County Juvenile Block Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	174,970	-	227,052	39,362	-	-
<b>Total receipts</b>	<b>174,970</b>	<b>-</b>	<b>227,052</b>	<b>39,362</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>						
General government	141,556	-	233,160	320,562	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	15,000	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>156,556</b>	<b>-</b>	<b>233,160</b>	<b>320,562</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>18,414</b>	<b>-</b>	<b>(6,108)</b>	<b>(281,200)</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>18,414</b>	<b>-</b>	<b>(6,108)</b>	<b>(281,200)</b>	<b>-</b>	<b>-</b>
Cash and investment fund balance - beginning	112	900	44,733	551,185	808	1,751
Cash and investment fund balance - ending	<u>\$ 18,526</u>	<u>\$ 900</u>	<u>\$ 38,625</u>	<u>\$ 269,985</u>	<u>\$ 808</u>	<u>\$ 1,751</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 18,526	\$ 900	\$ 38,625	\$ 269,985	\$ 808	\$ 1,751
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 18,526</u>	<u>\$ 900</u>	<u>\$ 38,625</u>	<u>\$ 269,985</u>	<u>\$ 808</u>	<u>\$ 1,751</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	18,526	900	38,625	269,985	808	1,751
<b>Total cash and investment fund balance - ending</b>	<u>\$ 18,526</u>	<u>\$ 900</u>	<u>\$ 38,625</u>	<u>\$ 269,985</u>	<u>\$ 808</u>	<u>\$ 1,751</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, 2009  
 (Continued)

	Working Poor Grant	Juvenile Account Block Grant	Department of Correction Juvenile	Wallace Crippled Children	EDIT Unincorporated	Consolidated Edit
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	736,108	1,674,546
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736,108</b>	<b>1,674,546</b>
<b>Disbursements:</b>						
General government	-	-	-	-	415,284	1,444,171
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>415,284</b>	<b>1,444,171</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,824</b>	<b>230,375</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>320,824</b>	<b>230,375</b>
Cash and investment fund balance - beginning	5	821	1,079	382	1,384,367	2,325,325
Cash and investment fund balance - ending	<u>5</u>	<u>821</u>	<u>1,079</u>	<u>382</u>	<u>1,705,191</u>	<u>2,555,700</u>
<b><u>Cash and Investment Assets - Ending</u></b>						
Cash and investments	\$ 5	\$ 821	\$ 1,079	\$ 382	\$ 1,705,191	\$ 2,555,700
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 5</u>	<u>\$ 821</u>	<u>\$ 1,079</u>	<u>\$ 382</u>	<u>\$ 1,705,191</u>	<u>\$ 2,555,700</u>
<b><u>Cash and Investment Fund Balance - Ending</u></b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	5	821	1,079	382	1,705,191	2,555,700
<b>Total cash and investment fund balance - ending</b>	<u>\$ 5</u>	<u>\$ 821</u>	<u>\$ 1,079</u>	<u>\$ 382</u>	<u>\$ 1,705,191</u>	<u>\$ 2,555,700</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, 2009  
 (Continued)

	Health/Tobacco Settlement	Proslink Grant State	Community Health Center	Department of Correction Community Transition	Miscellaneous Sheriff Grants	Mini Lead Grant Health Department
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	252,957	10,735	57,588	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>252,957</b>	<b>10,735</b>	<b>57,588</b>	<b>-</b>
Disbursements:						
General government	-	-	279,196	1,707	57,588	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>279,196</b>	<b>1,707</b>	<b>57,588</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(26,239)	9,028	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(26,239)	9,028	-	-
Cash and investment fund balance - beginning	1,100	2,879	88,049	43,510	747	500
Cash and investment fund balance - ending	<u>\$ 1,100</u>	<u>\$ 2,879</u>	<u>\$ 61,810</u>	<u>\$ 52,538</u>	<u>\$ 747</u>	<u>\$ 500</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 1,100	\$ 2,879	\$ 61,810	\$ 52,538	\$ 747	\$ 500
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ 1,100</b>	<b>\$ 2,879</b>	<b>\$ 61,810</b>	<b>\$ 52,538</b>	<b>\$ 747</b>	<b>\$ 500</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,100	2,879	61,810	52,538	747	500
<b>Total cash and investment fund balance - ending</b>	<b>\$ 1,100</b>	<b>\$ 2,879</b>	<b>\$ 61,810</b>	<b>\$ 52,538</b>	<b>\$ 747</b>	<b>\$ 500</b>

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, 2009  
 (Continued)

	PDFWC-SPG SIG Grant	NADDI Drug Grant	2006 Emergency Management Performance Grant	Health Donations	Dare Donations Sheriff	K-9 Donations Sheriff
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	116,240	-	-	525	355	6,915
<b>Total receipts</b>	<b>116,240</b>	<b>-</b>	<b>-</b>	<b>525</b>	<b>355</b>	<b>6,915</b>
<b>Disbursements:</b>						
General government	163,050	-	-	185	-	11,831
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>163,050</b>	<b>-</b>	<b>-</b>	<b>185</b>	<b>-</b>	<b>11,831</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(46,810)</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>355</b>	<b>(4,916)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(46,810)</b>	<b>-</b>	<b>-</b>	<b>340</b>	<b>355</b>	<b>(4,916)</b>
Cash and investment fund balance - beginning	95,324	39	43,290	6,752	-	8,684
Cash and investment fund balance - ending	<u>\$ 48,514</u>	<u>\$ 39</u>	<u>\$ 43,290</u>	<u>\$ 7,092</u>	<u>\$ 355</u>	<u>\$ 3,768</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 48,514	\$ 39	\$ 43,290	\$ 7,092	\$ 355	\$ 3,768
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 48,514</u>	<u>\$ 39</u>	<u>\$ 43,290</u>	<u>\$ 7,092</u>	<u>\$ 355</u>	<u>\$ 3,768</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	48,514	39	43,290	7,092	355	3,768
<b>Total cash and investment fund balance - ending</b>	<u>\$ 48,514</u>	<u>\$ 39</u>	<u>\$ 43,290</u>	<u>\$ 7,092</u>	<u>\$ 355</u>	<u>\$ 3,768</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, 2009  
 (Continued)

	Historic National Road Center	E911 Wireless	Childhood Lead Poison Prevention	Umbaugh Study	Rice/Kellam Road Rehabilitation Project	H1N1 Grant
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	241,480	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,968	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	6,400	88,494	6,351	50,000	187,500	69,103
<b>Total receipts</b>	<b>6,400</b>	<b>333,942</b>	<b>6,351</b>	<b>50,000</b>	<b>187,500</b>	<b>69,103</b>
<b>Disbursements:</b>						
General government	6,400	249,078	6,351	50,000	187,500	27,261
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	20,000	-	-	-	8,907
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>6,400</b>	<b>269,078</b>	<b>6,351</b>	<b>50,000</b>	<b>187,500</b>	<b>36,168</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>64,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,935</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>64,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,935</b>
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	\$ -	\$ 64,864	\$ -	\$ -	\$ -	\$ 32,935
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ 64,864	\$ -	\$ -	\$ -	\$ 32,935
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 64,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,935</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	64,864	-	-	-	32,935
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 64,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,935</b>

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, 2009  
 (Continued)

	2009 Commissioners Tax Sale	Bond Cost of Issuance	Bond Proceeds	Levy Excess Welfare	Welfare Loan	Safe Schools Healthy Students
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	307,094	-	899,997	32,172	237,972	-
<b>Total receipts</b>	<b>307,094</b>	<b>-</b>	<b>899,997</b>	<b>32,172</b>	<b>237,972</b>	<b>-</b>
<b>Disbursements:</b>						
General government	307,094	8,363	899,997	-	-	13,439
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>307,094</b>	<b>8,363</b>	<b>899,997</b>	<b>-</b>	<b>-</b>	<b>13,439</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>(8,363)</b>	<b>-</b>	<b>32,172</b>	<b>237,972</b>	<b>(13,439)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(32,172)	(237,972)	-
Other receipts	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(32,172)</b>	<b>(237,972)</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>(8,363)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13,439)</b>
Cash and investment fund balance - beginning	-	8,363	-	-	-	14,216
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 777</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 777
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 777</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	777
<b>Total cash and investment fund balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 777</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, 2009  
 (Continued)

	PDFWC Town Hall	Victim Assistance Family Violence	Sheriff Jail Commissary	Convention and Tourism Account	Criminal Investigation Drug Task Force	Economic Development
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,303
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	390,747	10,000	-
Charges for services	-	-	388,271	12,904	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	49,984	-	-	-	11,814
<b>Total receipts</b>	<b>-</b>	<b>49,984</b>	<b>388,271</b>	<b>403,651</b>	<b>10,000</b>	<b>926,117</b>
<b>Disbursements:</b>						
General government	-	49,979	368,396	410,830	10,388	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	910,013
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>49,979</b>	<b>368,396</b>	<b>410,830</b>	<b>10,388</b>	<b>910,013</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>5</b>	<b>19,875</b>	<b>(7,179)</b>	<b>(388)</b>	<b>16,104</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	1,490	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,490</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>5</b>	<b>19,875</b>	<b>(5,689)</b>	<b>(388)</b>	<b>16,104</b>
Cash and investment fund balance - beginning	500	-	104,425	213,490	808	233,363
Cash and investment fund balance - ending	<u>\$ 500</u>	<u>\$ 5</u>	<u>\$ 124,300</u>	<u>\$ 207,801</u>	<u>\$ 420</u>	<u>\$ 249,467</u>
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ 500	\$ 5	\$ 124,300	\$ 207,801	\$ 420	\$ 249,467
Restricted assets:						
Cash and investments	-	-	-	-	-	-
<b>Total cash and investment assets - ending</b>	<u>\$ 500</u>	<u>\$ 5</u>	<u>\$ 124,300</u>	<u>\$ 207,801</u>	<u>\$ 420</u>	<u>\$ 249,467</u>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	500	5	124,300	207,801	420	249,467
<b>Total cash and investment fund balance - ending</b>	<u>\$ 500</u>	<u>\$ 5</u>	<u>\$ 124,300</u>	<u>\$ 207,801</u>	<u>\$ 420</u>	<u>\$ 249,467</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, 2009  
 (Continued)

	Industrial Loan (Repayment)	Cumulative Capital Development	Cumulative Courthouse	General Drain Improvement	CHC Capital Project	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ 631,123	\$ 404,998	\$ -	\$ -	\$ 5,102,261
Licenses and permits	-	-	-	-	-	136,141
Intergovernmental	-	59,366	38,097	-	-	3,132,674
Charges for services	-	-	-	-	-	610,548
Fines and forfeits	-	-	-	-	-	1,820,052
Interfund loans	-	-	-	-	-	15,000
Other	590	-	5,411	4,943	276,380	9,140,999
<b>Total receipts</b>	<b>590</b>	<b>690,489</b>	<b>448,506</b>	<b>4,943</b>	<b>276,380</b>	<b>19,957,675</b>
<b>Disbursements:</b>						
General government	-	-	-	508	35,390	7,924,455
Public safety	-	-	-	-	-	1,300,051
Highways and streets	-	-	-	-	-	3,505,887
Health and welfare	-	-	-	-	-	3,380,292
Economic development	3,995	-	-	-	-	914,008
Interfund loans	-	-	-	-	-	15,000
Debt service:						
Principal	-	-	-	-	-	7,890
Capital outlay:						
General government	-	-	46,702	-	161,902	239,653
Public safety	-	-	-	-	-	19,769
Highways and streets	-	-	-	-	-	96,261
Health and welfare	-	-	-	-	-	17,159
<b>Total disbursements</b>	<b>3,995</b>	<b>-</b>	<b>46,702</b>	<b>508</b>	<b>197,292</b>	<b>17,420,425</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(3,405)</b>	<b>690,489</b>	<b>401,804</b>	<b>4,435</b>	<b>79,088</b>	<b>2,537,250</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	1,183,401
Transfers out	-	-	-	-	-	(631,401)
Other receipts	-	-	-	-	-	69,380
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>621,380</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(3,405)</b>	<b>690,489</b>	<b>401,804</b>	<b>4,435</b>	<b>79,088</b>	<b>3,158,630</b>
Cash and investment fund balance - beginning	3,405	1,651,186	194,959	23,917	-	14,809,789
Cash and investment fund balance - ending	\$ -	\$ 2,341,675	\$ 596,763	\$ 28,352	\$ 79,088	\$ 17,968,419
<b>Cash and Investment Assets - Ending</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 79,088	\$ 10,439,103
Restricted assets:						
Cash and investments	-	2,341,675	596,763	28,352	-	7,529,316
<b>Total cash and investment assets - ending</b>	<b>\$ -</b>	<b>\$ 2,341,675</b>	<b>\$ 596,763</b>	<b>\$ 28,352</b>	<b>\$ 79,088</b>	<b>\$ 17,968,419</b>
<b>Cash and Investment Fund Balance - Ending</b>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 827,779
Public safety	-	-	-	-	-	585,489
Highways and streets	-	-	-	-	-	1,696,479
Health and welfare	-	-	-	-	-	1,452,779
Capital outlay	-	2,341,675	596,763	28,352	-	2,966,790
Unrestricted	-	-	-	-	79,088	10,439,103
<b>Total cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 2,341,675</b>	<b>\$ 596,763</b>	<b>\$ 28,352</b>	<b>\$ 79,088</b>	<b>\$ 17,968,419</b>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009

	City and Town Court Costs	Coroners Training & Continuing Education	Congressional School Interest	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption	Surplus Tax
Additions:							
Agency fund additions	\$ 60,168	\$ 10,463	\$ 5,061	\$ 40,474	\$ 315,258	\$ 228,689	\$ 83,888
Deductions:							
Agency fund deductions	60,168	10,650	1,876	40,474	766,366	252,620	65,249
Excess (deficiency) of total additions over total deductions	-	(187)	3,185	-	(451,108)	(23,931)	18,639
Cash and investment fund balance - beginning	-	1,107	30,816	-	995,112	33,214	37,913
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 920</u>	<u>\$ 34,001</u>	<u>\$ -</u>	<u>\$ 544,004</u>	<u>\$ 9,283</u>	<u>\$ 56,552</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	State Fines And Forfeitures	State Sales Disclosure Fee	Sewage Collections	Inheritance Tax	Payroll Withholding	Convention And Tourism Agency
Additions:						
Agency fund additions	\$ 385,437	\$ 7,480	\$ 50,100	\$ 3,033,720	\$ 8,723,665	\$ 457,993
Deductions:						
Agency fund deductions	366,307	7,145	50,100	3,130,292	7,950,122	450,846
Excess (deficiency) of total additions over total deductions	19,130	335	-	(96,572)	773,543	7,147
Cash and investment fund balance - beginning	22,775	540	-	771,955	1,792,584	10,864
Cash and investment fund balance - ending	<u>\$ 41,905</u>	<u>\$ 875</u>	<u>\$ -</u>	<u>\$ 675,383</u>	<u>\$ 2,566,127</u>	<u>\$ 18,011</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Mortgage Fees-State Share	Child Restraint Violations Fines	Interstate Compact	Certified Shares	Welfare Trust	Homestead Credit Rebate
Additions:						
Agency fund additions	\$ 7,190	\$ 750	\$ 788	\$ 8,508,141	\$ -	\$ (558)
Deductions:						
Agency fund deductions	7,222	700	713	8,508,141	41	(42,798)
Excess (deficiency) of total additions over total deductions	(32)	50	75	-	(41)	42,240
Cash and investment fund balance - beginning	498	(25)	38	-	41	(1,672)
Cash and investment fund balance - ending	<u>\$ 466</u>	<u>\$ 25</u>	<u>\$ 113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,568</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	Tax Distribution	HEA 1001-2008 State Homestead Credit	Contractor Bid	Personal Property	Treasurer	Project Income
Additions:						
Agency fund additions	\$ 70,540,012	\$ 1,255,936	\$ -	\$ -	\$ 66,729,114	\$ 113,489
Deductions:						
Agency fund deductions	70,530,282	1,279,634	-	-	85,114,121	115,370
Excess (deficiency) of total additions over total deductions	9,730	(23,698)	-	-	(18,385,007)	(1,881)
Cash and investment fund balance - beginning	-	36,353	23,370	259	19,742,842	11,059
Cash and investment fund balance - ending	<u>\$ 9,730</u>	<u>\$ 12,655</u>	<u>\$ 23,370</u>	<u>\$ 259</u>	<u>\$ 1,357,835</u>	<u>\$ 9,178</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2009  
 (Continued)

	<u>Recorder</u>	<u>Clerk</u>	<u>Probation</u>	<u>Prosecuting Attorney</u>	<u>Sheriff</u>	<u>Totals</u>
Additions:						
Agency fund additions	\$ 600,574	\$ 7,518,200	\$ 264,428	\$ 18,097	\$ 2,894,676	\$ 171,853,233
Deductions:						
Agency fund deductions	<u>593,840</u>	<u>7,806,633</u>	<u>267,154</u>	<u>19,677</u>	<u>2,911,625</u>	<u>190,264,570</u>
Excess (deficiency) of total additions over total deductions	6,734	(288,433)	(2,726)	(1,580)	(16,949)	(18,411,337)
Cash and investment fund balance - beginning	<u>22,694</u>	<u>1,411,038</u>	<u>22,400</u>	<u>2,849</u>	<u>56,075</u>	<u>25,024,699</u>
Cash and investment fund balance - ending	<u>\$ 29,428</u>	<u>\$ 1,122,605</u>	<u>\$ 19,674</u>	<u>\$ 1,269</u>	<u>\$ 39,126</u>	<u>\$ 6,613,362</u>

WAYNE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 For The Year Ended December 31, 2009

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

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

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 13,255,700
Infrastructure	139,434
Buildings	57,084,800
Improvements other than buildings	365,420
Machinery and equipment	<u>4,094,618</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 74,939,972</u>

WAYNE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2009

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Notes and loans payable	\$ 19,735,000	\$ 993,814
Bonds payable:		
General obligation bonds:		
Develop Industrial Park	1,290,000	262,420
Revenue bonds:		
Convention and Tourism Building	609,100	61,780
DOT Food Project	<u>3,355,000</u>	<u>311,613</u>
Total governmental activities debt	<u>\$ 24,989,100</u>	<u>\$ 1,629,627</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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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, 2009. 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, 2009.

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, County Council, 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

May 5, 2010

WAYNE COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For The Year Ended December 31, 2009

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>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Housing and Community Development Authority State-Administered Small Cities Program Cluster Community Development Block Grants/Entitlement Grants	14.218	HD-008-004	\$ 187,500
<u>DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Department of Correction Juvenile Justice and Delinquency Prevention - Allocation to States DOC Community Corrections DOC Transit	16.540		233,160 <u>1,706</u>
Total for program			<u>234,866</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575		
Equipment Grant		08VA161 09VA154	30,143 14,000 <u>60,774</u>
Total for program			<u>104,917</u>
Edward Byrne Memorial Formula Grant Program Drug Task Force	16.579		<u>38,988</u>
Total for program			<u>38,988</u>
Total for federal grantor agency			<u>378,771</u>
<u>DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Historic National Road	20.205		6,400 16,976 <u>45,030</u>
ARRA Funds		BR-NBIS (540)	
Total for cluster			<u>68,406</u>
Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
		PT-09-04-01-11 K4-2009-04-03-13 PT-10-04-04-09 K8-2010-03-03-32	13,200 500 2,902 <u>19,097</u>
Total for cluster			<u>35,699</u>
Total for federal grantor agency			<u>104,105</u>
Department of Health and Human Services Pass-Through Indiana Family and Social Services Administration Special Programs for the Aging, Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect and Exploitation	93.041		
		89-08-PV-1258-02 89-08-PV-1258-03	49,908 <u>40,862</u>
Total for program			<u>90,770</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, 2009  
(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
Department of Health and Human Services (continued)			
Pass-Through the Indiana State Department of Health			
Public Health Emergency Preparedness	93.069		
		A70-9-053753	10,000
		A70-0-0531332	8,104
		A70-0-0531206	<u>36,167</u>
Total for program			<u>54,271</u>
Pass-Through Indiana State Department of Health			
Childhood Lead Poisoning Prevention Projects - State and Local Lead			
Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		
		A70-0-068031	<u>6,351</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Prosecutor 4-D			20,003
ARRA Funds			11,791
Clerk 4-D			<u>3,408</u>
Total for program			<u>35,202</u>
Pass-Through Indiana State Department of Health			
HIV Prevention Activities - Health Department Based	93.940		
		A70-8-112085	<u>42,753</u>
Maternal and Child Health Services Block Grants to States			
	93.994		
		A70-9-079125	113,878
		A70-0-069281	<u>16,202</u>
Total for program			<u>130,080</u>
<u>DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Hazardous Materials Training Program	97.020		
		EDS C44P-9-329A	<u>10,972</u>
Total federal awards expended			<u>\$ 1,040,775</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 Wayne County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

WAYNE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial 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
16.540	Juvenile Justice and Delinquency Prevention – Allocation to States
16.579	Edward Byrne Memorial Formula Grant

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 May 5, 2010, with Karen L. Stevens, Auditor; Kenneth Paust, President of the Board of County Commissioners; Jeff Plasterer, member of the County Council; and Anthony Gillam, President of the County Council. Our audit disclosed no material items that warrant comment at this time.