

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT

OF

WAYNE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/07/2012

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen Stevens	01-01-11 to 12-31-14
Treasurer	Linda Corder	01-01-09 to 12-31-12
Clerk	Jo Ann Stewart	01-01-09 to 12-31-12
Sheriff	Jeff Cappa	01-01-11 to 12-31-14
Recorder	Debra S. Tiemann	01-01-11 to 12-31-14
President of the Board of County Commissioners	Doug Williamson	01-01-11 to 12-31-12
President of the County Council	Gerald Saunders	01-01-11 to 12-31-12



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the accompanying financial statement of Wayne County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 11, 2012, 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 an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Long-Term Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

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

July 11, 2012



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

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the financial statement of Wayne County (County), for the year ended December 31, 2011, and have issued our report thereon dated July 11, 2012. 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 opinion on the financial statement, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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, Board of County Commissioners, others within the entity, 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

July 11, 2012

FINANCIAL STATEMENT

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

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COUNTY GENERAL	\$ 5,993,009	\$ 20,259,704	\$ 20,005,347	\$ 6,247,366
HIGHWAY	1,391,848	3,534,533	3,958,352	968,029
LOCAL ROAD & STREET	564,625	353,776	461,500	456,901
AVIATION FUND SHERIFF DEPT	704	-	-	704
ACCIDENT REPORT SHERIFF	8,027	5,752	2,500	11,279
FIREARMS SHERIFF	31,176	12,180	11,808	31,548
HEALTH DEPT	1,031,210	2,293,810	2,278,351	1,046,669
CO LAW ENFORCEMENT CONTINUING EDUCATION	6,831	10,214	8,328	8,717
CLERK RECORD PERPETUATION	149,196	24,255	38,138	135,313
RECORDER ENHANCED ACCESS FUND	20,164	3,505	-	23,669
GIS-INTERLOCAL AGREEMENT	432,532	129,907	206,404	356,035
INFRACTION DEFERRAL PROGRAM	68,705	56,825	92,751	32,779
UNSAFE BLDG-COUNTY	-	600	-	600
WIRELINE - 911	212,507	426,598	323,885	315,220
COUNTY DRUG FREE COMMUNITY FUND	85,343	59,591	78,919	66,015
GENERAL DRAIN MAINTENANCE	59,039	16,993	14,372	61,660
NEW-PROSECUTOR 4D INCENTIVE	91,446	107,640	53,209	145,877
COUNTY EXTRADITION SHERIFF	36,668	385	-	37,053
JUVENILE PROBATION USERS FUND	8,027	6,580	-	14,607
ADULT PROBATION USERS FUND	252,645	217,369	272,748	197,266
RECORDER'S PERPETUATION	124,159	100,287	17,932	206,514
USER FEE FUND	440,806	33,774	11,874	462,706
PRE TRIAL DIVERSION FUND	4,523	1,210	3,330	2,403
GUARDIAN AD LITEM	205	-	205	-
PLAT BOOK MAINTENANCE	66,839	14,190	13,354	67,675
MISDEMEANANT FUND SHERIFF	35,783	51,651	38,214	49,220
SUPPLEMENTAL PUBLIC DEFENDER FUND	238,269	92,093	92,330	238,032
NEW-CLERK 4D INCENTIVE	64,023	71,544	45,088	90,479
SURVEYOR CORNER PERPETUATION	56,062	11,915	12,239	55,738
RAINY DAY FUND	2,631,161	600,000	400,000	2,831,161
COUNTY MEDICAL CARE INMATES FUND	52,054	11,284	37	63,301
COUNTY SALES DISCLOSURE	12,880	7,221	4,988	15,113
COMMUNITY CORRECTION FUND	30,279	228,388	224,278	34,389
MASTER TOBACCO SETTLEMENT	28,508	34,014	50,939	11,583
LEVY EXCESS FUND	54,230	1,083	-	55,313
ID SECURITY PROTECTION FUND	58,272	13,057	2,758	68,571
FOREIGN LANG INTERPRETER GRANT	6,497	8,419	6,532	8,384
DUI TASK FORCE INDIANA-CITY/COUNTY	3,363	16,963	18,064	2,262
WIRELESS - 911	71,432	251,401	273,487	49,346
PROSECUTOR LAW ENFORCEMENT	12,172	11,713	8,825	15,060
CLERK 4D INCENTIVE	139,259	-	-	139,259
DRUG TASK FORCE	47,103	55,300	44,422	57,981
CAMPAIGN FINANCE ENFORCEMENT	3,524	120	-	3,644
WAYNE CO EDIT UNINCORPORATED	1,562,842	368,585	585,955	1,345,472
DOC COMMUNITY TRANSITION	49,205	30,245	11,801	67,649
GAL/CASA PROGRAM FUND	81,351	39,096	20,077	100,370
REASSESSMENT 2006	313,524	2,094	315,618	-
REASSESSMENT 2015	1,567	336,045	1,568	336,044
CLERK ARRA FUND	9,873	-	-	9,873
PROSECUTOR ARRA FUND	20,408	-	-	20,408
ELECTED OFFICIALS TRAINING	-	1,838	-	1,838
CUMULATIVE CAPITAL DEVELOPMENT-CO	2,442,658	468,381	975,533	1,935,506
BRIDGE FUND	4,399,678	1,170,895	1,229,068	4,341,505
CUM BLDG COURTHOUSE	744,904	273,725	192,882	825,747
GENERAL DRAIN IMPROVEMENT	34,353	5,275	14,011	25,617
I-70 & SR 1 SEWER PROJECT	30,000	-	30,000	-
WAYNE EMPLOYEES HEALTH TRUST FUND	2,820,687	3,986,222	4,237,641	2,569,268
CITY & TOWN COURT COSTS	27,131	53,800	48,939	31,992
CORONERS CONT EDUCATION FUND	809	9,909	9,652	1,066
WEED COLLECTIONS	-	18,287	18,287	-
TAX SALE SURPLUS	275,429	306,465	164,046	417,848
TAX SALE REDEMPTION	25,854	187,175	101,203	111,826

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

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
SURPLUS TAX	27,087	13,951	32,586	8,452
SPECIAL FIRE TERR EQUIP REPLACEMENT	-	19,771	19,771	-
STATE FINES & FORFEITURES	11,661	51,714	56,828	6,547
STATE SALES DISCLOSURE	765	7,205	7,295	675
SEWER COLLECTIONS	-	37,078	37,078	-
OVERWEIGHT VEHICLES	8,073	162,727	158,563	12,237
STATE GENERAL FEES	9,746	100,863	103,764	6,845
INHERITANCE TAX	320,147	1,818,896	1,561,433	577,610
SPECIAL DEATH BENEFIT FEES	605	6,490	6,510	585
EDUCATION PLATE FEE FUND	206	1,388	1,594	-
CERTIFIED SHARES-LOCAL OPTION	-	6,984,573	6,984,573	-
CONVENTION BUREAU	40,224	450,230	461,054	29,400
FINANCIAL INSTITUTION TAX	-	622,143	622,143	-
SHERIFF PENSION TRUST FUND	75,722	50,287	94,533	31,476
VICTIM ASSISTANCE COORD GRANT	(7,111)	62,063	54,855	97
CONVENTION FUND-BOND&INT ACCOUNT	7	59,804	59,804	7
MORTGAGE FEE FUND	530	4,940	5,067	403
CHILD RESTRAINT SYST VIOLATION	100	200	275	25
INTERSTATE COMPACT FEES-PROBATION	150	1,075	1,099	126
RIVERBOAT REVENUE SHARING	-	444,927	444,927	-
HOMESTEAD CREDIT REBATE FUND	40,568	-	40,568	-
HEA 1001-2008 ST HOMESTEAD CREDIT	6,703	2,186	91	8,798
LOC OPTION-PROPERTY TAX REPLACEMENT	-	4,656,380	4,656,380	-
CONTRACTOR'S BID	23,420	-	-	23,420
EDIT FUND	-	2,373,236	2,373,236	-
FAMILY & CHILDREN FUND	150	-	150	-
ADULT PROTECTION FUND	(4,592)	87,694	78,335	4,767
FEDERAL EQUITABLE SHARING ACCT	2,398	-	2,311	87
HEALTH DONATIONS	7,106	-	-	7,106
HIGHWAY SAFETY BIG CITY/COUNTY	925	24,076	19,130	5,871
HIV GRANT	9,834	42,484	27,569	24,749
PREV HEALTH & HEALTH SERV BLK	58	-	58	-
SPECIAL FIREARMS-SHERIFF	1,948	-	-	1,948
TRANSLATOR FEES	6,702	1,624	-	8,326
PERSONAL PROPERTY COLLECT FEE	259	-	259	-
YOUTH CENTER DONATIONS	886	-	-	886
CARDINAL GREENWAY FUND	-	59,546	59,546	-
HISTORIC NATIONAL ROAD GRANT	-	68,522	68,522	-
STATE INDUSTRY GRANT-	23,133	-	-	23,133
EQUIPMENT GRANT-WCSD & RPD	13,601	22,208	35,809	-
DARE PROGRAM-SHERIFF DEPT	656	50	-	706
BIOTERRORISM GRANT-HEALTH	4,489	3,536	3,549	4,476
MATERNAL & CHILD HEALTH (MCH)	34,024	84,113	83,442	34,695
4-D COURT -FUND	(8,179)	210,016	143,998	57,839
PDFWC SPF-SIG GRANT-COMMUNITY CORR	37,552	84,268	97,859	23,961
NADDI GRANT-MISC DISBURSEMENTS	39	-	39	-
2006 EMER MGMT PERF GRANT	43,290	-	43,290	-
JAIL BOND DEBT SERVICE	5,821,514	2,328,192	1,991,000	6,158,706
DARE DONATIONS SHERIFF MISC	2,455	1,000	-	3,455
K-9 DONATIONS SHERIFF MISC	8,731	24,879	24,655	8,955
SAFE SCHOOLS HEALTHY STUDENTS	777	-	777	-
CHILDHOOD LEAD POISON PREVENTION	-	29,741	29,741	-
H1N1 GRANT	4,538	56,367	57,654	3,251
VACCINATIONS FOR CHILDREN	61	4,039	4,100	-
2010 EMPG COMPETITIVE SUB	-	3,140	3,140	-
2009 HOMELAND SECURITY GRANT	-	42,708	42,708	-
MISC TRAFFIC SAFETY GRANTS	900	-	900	-
TITLE IV-D INCENTIVE FUND	-	71,544	-	71,544
HEALTH MAINTENANCE FUND	26,026	68,293	44,610	49,709
MLC3 PUBLIC HEALTH	2,000	-	1,995	5
DIST. 6 ADMIN. GRANT HOLDING	8,333	12,500	20,833	-
EMERG RESPONSE PLAN FUND	58,719	7,108	4,841	60,986

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

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
COUNTY OFFENDER TRANSPORTATION	-	625	-	625
REVOLVING LOAN FUND	283,541	80,936	188,100	176,377
COMM CORRECTION PROJECT INCOME	244,520	98,077	93,440	249,157
COMMUNITY EMER RESPONSE TEAM	808	-	808	-
MOBILE HOME TAX SALE COST	-	2,298	1,150	1,148
CITY/CO JUVENILE BLOCK GRANT	1,751	-	1,751	-
SHERIFF DONATIONS	2,088	-	-	2,088
WORKING POOR GRANT	5	-	5	-
PDFWC-TOWN HALL	500	-	-	500
JUVENILE ACCT BLOCK GRANT	821	-	821	-
DEPT OF CORRECT JUVENILE	1,079	-	1,079	-
WALLACE CRIPPLED CHILDREN-REID	382	-	382	-
CONSOLIDATED EDIT FUND	2,575,037	1,342,346	911,062	3,006,321
LOCAL LAW ENF BLOCK GRANT	11	-	11	-
HEALTH/TOBACCO SETTLEMENT	1,100	-	1,100	-
PROSLINK GRANT STATE SHERIFF	2,879	-	2,879	-
HEALTH-CHC ADDITIONAL	-	8,716	3,716	5,000
COMMUNITY HEALTH CENTER	70,765	279,732	260,924	89,573
2009 COMMISSIONERS TAX SALE	56,600	200,711	154,693	102,618
MISC SHERIFF GRANTS	747	-	747	-
MINI LEAD GRANT-HEALTH DEPT	500	-	500	-
DONATIONS FOR COUNTY USE	819	1,706	2,094	431
FEDERAL WITHHOLDING	-	1,391,122	1,391,122	-
STATE WITHHOLDING	37,108	432,207	433,412	35,903
CAGIT WITHHOLDING	16,076	186,493	187,060	15,509
FICA WITHHOLDING	-	727,831	727,831	-
HEALTH INSURANCE WITHHOLDING	15,000	553,450	553,450	15,000
HEALTH INSURANCE-RETIREEES	-	30,573	30,055	518
SEC 125 DENTAL WITHHOLDING	77,316	52,582	86,575	43,323
SECTION 125 AFLAC WITHHOLDING	-	42,605	42,605	-
GARNISHEE WITHHOLDING	-	22,770	22,770	-
GARNISHEE CHILD SUPPORT	-	77,409	77,409	-
BOSTON MUTUAL LIFE	-	53,705	48,606	5,099
FUTURE FUNDS -HOOSIER START	-	121,604	121,604	-
AIG INSURANCE	-	4,994	4,994	-
VOLUNTARY LIFE INSURANCE	1,894	36,042	37,150	786
GREAT WEST INSURANCE	-	480	480	-
UNITED WAY WITHHOLDING	-	4,345	4,345	-
FOP DUES-SHERIFF	-	4,300	4,300	-
REPUBLICAN PARTY WITHHOLDING	-	5,088	5,088	-
COUNTY RETIREMENT	78,210	307,380	309,298	76,292
HIGHWAY RETIREMENT WITHHOLDING	10,095	41,145	41,469	9,771
SHERIFF RETIREMENT WITHHOLDING	-	76,199	76,199	-
SEC 125 REIMBURSEMENT	-	60,354	60,354	-
PERF VOLUNTARY POST	2,656	9,771	9,945	2,482
SEC 125 CHILD CARE REIMB	-	4,008	4,008	-
FRINGE BENEFIT CLEARING FUND	-	40,148	40,148	-
WAYNE COUNTY PROPERTY TAXES	-	14,845	14,845	-
GAL/CASA GRANT #133	-	550	550	-
LIBRARY	-	2,125,722	2,125,722	-
LIBRARY DEBT SERVICE	-	296,941	296,941	-
SCHOOL BUS REPLACEMENT	-	1,159,460	1,159,460	-
SCHOOL DEBT SERVICE	-	4,847,293	4,847,293	-
SCHOOL TRANSPORTATION	-	4,347,391	4,347,391	-
SCHOOL CAPITAL PROJECTS	-	5,469,307	5,469,307	-
TOWNSHIP TAX	-	252,164	252,164	-
TOWNSHIP RECREATION	-	4,179	4,179	-
TOWNSHIP FIREFIGHTING	-	991,319	991,319	-
TOWNSHIP CUMULATIVE FIRE	-	47,405	47,405	-
UNSAFE BUILDING	-	26,796	26,796	-
CORPORATION GENERAL	-	9,573,591	9,573,591	-
SANITARY SOLID WASTE	-	4,925,071	4,925,071	-

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

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
CORPORATION DEBT SERVICE	-	194,257	194,257	-
PARK	-	1,831,016	1,831,016	-
CUMULATIVE CAPITAL DEVELOPEMENT	-	589,769	589,769	-
POLICE PENSION	-	447,380	447,380	-
FIREMEN PENSION	-	327,380	327,380	-
CUMULATIVE CAPITAL IMPROVEMENT	-	48,764	48,764	-
CUMULATIVE FIRE SPECIAL	-	754	754	-
STREET TAX	-	1,922,316	1,922,316	-
POOR RELIEF	-	567,517	567,517	-
AIRPORT	-	5,072	5,072	-
CEMETERY	-	10,911	10,911	-
CUMULATIVE VEHICLE & BLDG MISC	-	5,538	5,538	-
COMMERCIAL VEHICLE EXCISE TAX	-	654,984	654,984	-
PROPERTY TAX REPLACEMENT	-	20,017	20,017	-
SETTLEMENT - UNCOLLECTED	-	276	276	-
RICHMOND REDEVELOPMENT COMM RICH	-	2,205,933	2,205,933	-
RETIREMENT / SEVERANCE BOND DEBT	-	2,208,093	2,208,093	-
CUM SEWER	-	34,963	34,963	-
RICHMOND REDEVELOPMENT COMM JOHN	-	369,221	369,221	-
WAYNE CO REDEVELOPMENT-TACONIC	9,805	52,191	61,996	-
WAYNE CO REDEVELOPMENT COM DOT	-	255,843	255,843	-
WAYNE CO REDEVELOPMENT-REALLY COOL	5,159	13,445	18,604	-
STATE SHARE 2008 DELINQ TAX & PENALTY	-	705	705	-
STATE SHARE SCHOOL EXCISE	-	1,353,874	1,353,874	-
STATE SHARE WELFARE EXCISE	-	209,342	209,342	-
FIRE EQUIPMENT BOND (TWP)	-	7,298	7,298	-
SPECIAL FIRE TERRITORY	-	54,624	54,624	-
PROSECUTOR CHECKING ACCOUNT	387	9,276	9,532	131
PROBATION DEPARTMENT CHECKING	14,791	228,311	225,649	17,453
TREASURER- AFTER SETTLEMENT COLLECTIONS	1,368,420	1,021,593	1,368,420	1,021,593
TREASURER- CHANGE FUND	700	-	-	700
COMMUNITY CORRECTIONS- CHECKING	5,478	96,283	95,976	5,785
RECORDER'S CHECKING ACCOUNT	28,777	257,937	260,060	26,654
CLERK TRUST	1,110,120	5,845,546	5,941,058	1,014,608
CLERK- CHILD SUPPORT	41,150	1,348,431	1,339,106	50,475
SHERIFF- RETIREMENT TRUST FUND	6,587,837	1,426,281	1,008,755	7,005,363
JAIL- COMMISSARY	159,694	328,623	295,007	193,310
JAIL- INMATE MEAL TRUST	1	497,206	497,206	1
JAIL - INMATE TRUST	20,953	1,110,980	1,114,694	17,239
SHERIFF'S CASH BOOK	1,840	1,141,899	1,139,101	4,638
Totals	<u>\$ 46,969,734</u>	<u>\$ 124,751,291</u>	<u>\$ 124,435,220</u>	<u>\$ 47,285,805</u>

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

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

C. Cash and Investments

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

D. Receipts

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

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

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

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, 911 telephone services, recycling fees, park rental fees, fines and fees, bond forfeitures, court costs, and court receipts.

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

Penalties which include fees received for late payments.

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

E. Disbursements

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

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

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

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

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	COUNTY GENERAL	HIGHWAY	LOCAL ROAD & STREET	AVIATION FUND SHERIFF DEPT	ACCIDENT REPORT SHERIFF	FIREARMS SHERIFF	HEALTH DEPT
Cash and investments - beginning	\$ 5,993,009	\$ 1,391,848	\$ 564,625	\$ 704	\$ 8,027	\$ 31,176	\$ 1,031,210
Receipts:							
Taxes	16,527,734	-	-	-	-	-	460,447
Licenses and permits	33,393	-	-	-	-	-	166,436
Intergovernmental	1,416,658	2,196,171	353,776	-	-	-	36,809
Charges for services	669,862	-	-	-	5,752	12,180	1,517,501
Fines and forfeits	-	6,920	-	-	-	-	-
Other receipts	<u>1,612,057</u>	<u>1,331,442</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,617</u>
Total receipts	<u>20,259,704</u>	<u>3,534,533</u>	<u>353,776</u>	<u>-</u>	<u>5,752</u>	<u>12,180</u>	<u>2,293,810</u>
Disbursements:							
Personal services	12,676,729	1,839,784	-	-	-	-	1,779,594
Supplies	645,154	1,626,047	461,500	-	-	-	194,391
Other services and charges	6,683,464	393,769	-	-	2,500	11,808	191,906
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	98,752	-	-	-	-	2,460
Other disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,000</u>
Total disbursements	<u>20,005,347</u>	<u>3,958,352</u>	<u>461,500</u>	<u>-</u>	<u>2,500</u>	<u>11,808</u>	<u>2,278,351</u>
Excess (deficiency) of receipts over disbursements	<u>254,357</u>	<u>(423,819)</u>	<u>(107,724)</u>	<u>-</u>	<u>3,252</u>	<u>372</u>	<u>15,459</u>
Cash and investments - ending	<u>\$ 6,247,366</u>	<u>\$ 968,029</u>	<u>\$ 456,901</u>	<u>\$ 704</u>	<u>\$ 11,279</u>	<u>\$ 31,548</u>	<u>\$ 1,046,669</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CO LAW ENFORCEMENT CONTINUING EDUCATION	CLERK RECORD PERPETUATION	RECORDER ENHANCED ACCESS FUND	GIS-INTERLOCAL AGREEMENT	INFRACTION DEFERRAL PROGRAM	UNSAFE BLDG-COUNTY	WIRELINE- 911
Cash and investments - beginning	\$ 6,831	\$ 149,196	\$ 20,164	\$ 432,532	\$ 68,705	\$ -	\$ 212,507
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	600	-
Charges for services	-	-	3,505	-	-	-	425,312
Fines and forfeits	-	24,255	-	-	56,825	-	-
Other receipts	10,214	-	-	129,907	-	-	1,286
Total receipts	<u>10,214</u>	<u>24,255</u>	<u>3,505</u>	<u>129,907</u>	<u>56,825</u>	<u>600</u>	<u>426,598</u>
Disbursements:							
Personal services	-	21,009	-	85,588	5,788	-	161,632
Supplies	-	-	-	-	3,609	-	-
Other services and charges	8,328	17,129	-	120,816	83,354	-	148,685
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	12,759
Other disbursements	-	-	-	-	-	-	809
Total disbursements	<u>8,328</u>	<u>38,138</u>	<u>-</u>	<u>206,404</u>	<u>92,751</u>	<u>-</u>	<u>323,885</u>
Excess (deficiency) of receipts over disbursements	<u>1,886</u>	<u>(13,883)</u>	<u>3,505</u>	<u>(76,497)</u>	<u>(35,926)</u>	<u>600</u>	<u>102,713</u>
Cash and investments - ending	<u>\$ 8,717</u>	<u>\$ 135,313</u>	<u>\$ 23,669</u>	<u>\$ 356,035</u>	<u>\$ 32,779</u>	<u>\$ 600</u>	<u>\$ 315,220</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CO DRUG FREE COMMUNITY FUND	GENERAL DRAIN MAINTENANCE	NEW-PROSECUTOR 4D INCENTIVE	COUNTY EXTRADITION SHERIFF	JUVENILE PROBATION USERS FUND	ADULT PROBATION USERS FUND	RECORDER'S PERPETUATION
Cash and investments - beginning	\$ 85,343	\$ 59,039	\$ 91,446	\$ 36,668	\$ 8,027	\$ 252,645	\$ 124,159
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	59,591	16,993	-	-	-	-	-
Charges for services	-	-	107,640	-	6,580	217,369	-
Fines and forfeits	-	-	-	-	-	-	100,287
Other receipts	-	-	-	385	-	-	-
Total receipts	59,591	16,993	107,640	385	6,580	217,369	100,287
Disbursements:							
Personal services	11,957	-	50,690	-	-	270,539	-
Supplies	-	-	-	-	-	-	-
Other services and charges	100	14,372	2,519	-	-	2,209	17,932
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	66,862	-	-	-	-	-	-
Total disbursements	78,919	14,372	53,209	-	-	272,748	17,932
Excess (deficiency) of receipts over disbursements	(19,328)	2,621	54,431	385	6,580	(55,379)	82,355
Cash and investments - ending	\$ 66,015	\$ 61,660	\$ 145,877	\$ 37,053	\$ 14,607	\$ 197,266	\$ 206,514

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	USER FEE FUND	PRE TRIAL DIVERSION FUND	GUARDIAN AD LITEM	PLAT BOOK MAINTENANCE	MISDEMEANANT FUND SHERIFF	SUPPLEMENTAL PUBLIC DEFENDER FUND	NEW-CLERK 4D INCENTIVE
Cash and investments - beginning	\$ 440,806	\$ 4,523	\$ 205	\$ 66,839	\$ 35,783	\$ 238,269	\$ 64,023
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	51,651	92,093	-
Charges for services	-	-	-	-	-	-	71,544
Fines and forfeits	33,774	1,210	-	14,190	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>33,774</u>	<u>1,210</u>	<u>-</u>	<u>14,190</u>	<u>51,651</u>	<u>92,093</u>	<u>71,544</u>
Disbursements:							
Personal services	-	-	-	12,000	-	92,330	11,968
Supplies	-	-	-	540	-	-	-
Other services and charges	11,874	3,330	205	814	38,214	-	33,120
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>11,874</u>	<u>3,330</u>	<u>205</u>	<u>13,354</u>	<u>38,214</u>	<u>92,330</u>	<u>45,088</u>
Excess (deficiency) of receipts over disbursements	<u>21,900</u>	<u>(2,120)</u>	<u>(205)</u>	<u>836</u>	<u>13,437</u>	<u>(237)</u>	<u>26,456</u>
Cash and investments - ending	<u>\$ 462,706</u>	<u>\$ 2,403</u>	<u>\$ -</u>	<u>\$ 67,675</u>	<u>\$ 49,220</u>	<u>\$ 238,032</u>	<u>\$ 90,479</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SURVEYOR CORNER PERPETUATION	RAINY DAY FUND	CO MED CARE INMATES FUND	COUNTY SALES DISCLOSURE	COMMUNITY CORRECTION FUND	MASTER TOBACCO SETTLEMENT	LEVY EXCESS FUND
Cash and investments - beginning	\$ 56,062	\$ 2,631,161	\$ 52,054	\$ 12,880	\$ 30,279	\$ 28,508	\$ 54,230
Receipts:							
Taxes	-	600,000	-	-	-	-	1,083
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	11,915	-	-	-	228,388	34,014	-
Charges for services	-	-	11,284	7,221	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>11,915</u>	<u>600,000</u>	<u>11,284</u>	<u>7,221</u>	<u>228,388</u>	<u>34,014</u>	<u>1,083</u>
Disbursements:							
Personal services	1,876	-	-	-	182,040	19,310	-
Supplies	3,356	-	-	-	5,682	695	-
Other services and charges	7,007	400,000	37	4,988	36,556	30,934	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>12,239</u>	<u>400,000</u>	<u>37</u>	<u>4,988</u>	<u>224,278</u>	<u>50,939</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(324)</u>	<u>200,000</u>	<u>11,247</u>	<u>2,233</u>	<u>4,110</u>	<u>(16,925)</u>	<u>1,083</u>
Cash and investments - ending	<u>\$ 55,738</u>	<u>\$ 2,831,161</u>	<u>\$ 63,301</u>	<u>\$ 15,113</u>	<u>\$ 34,389</u>	<u>\$ 11,583</u>	<u>\$ 55,313</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	ID SECURITY PROTECTION FUND	FOREIGN LANG INTERPRETER GRANT	DUI TASK FORCE INDIANA-CITY/COUNTY	WIRELESS- 911	PROSECUTOR LAW ENFORCEMENT	CLERK 4D INCENTIVE	DRUG TASK FORCE
Cash and investments - beginning	\$ 58,272	\$ 6,497	\$ 3,363	\$ 71,432	\$ 12,172	\$ 139,259	\$ 47,103
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	8,419	16,963	210,372	-	-	55,300
Charges for services	13,057	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	11,713	-	-
Other receipts	-	-	-	41,029	-	-	-
Total receipts	<u>13,057</u>	<u>8,419</u>	<u>16,963</u>	<u>251,401</u>	<u>11,713</u>	<u>-</u>	<u>55,300</u>
Disbursements:							
Personal services	-	6,368	12,543	229,450	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,758	164	5,521	44,037	8,825	-	44,422
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,758</u>	<u>6,532</u>	<u>18,064</u>	<u>273,487</u>	<u>8,825</u>	<u>-</u>	<u>44,422</u>
Excess (deficiency) of receipts over disbursements	<u>10,299</u>	<u>1,887</u>	<u>(1,101)</u>	<u>(22,086)</u>	<u>2,888</u>	<u>-</u>	<u>10,878</u>
Cash and investments - ending	<u>\$ 68,571</u>	<u>\$ 8,384</u>	<u>\$ 2,262</u>	<u>\$ 49,346</u>	<u>\$ 15,060</u>	<u>\$ 139,259</u>	<u>\$ 57,981</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CAMPAIGN FINANCE ENFORCEMENT	WAYNE CO EDIT UNINCORPORATED	DOC COMMUNITY TRANSITION	GAL/CASA PROGRAM FUND	REASSESSMENT 2006	REASSESSMENT 2015	CLERK ARRA FUND
Cash and investments - beginning	\$ 3,524	\$ 1,562,842	\$ 49,205	\$ 81,351	\$ 313,524	\$ 1,567	\$ 9,873
Receipts:							
Taxes	-	368,585	-	-	-	311,169	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	30,245	39,096	2,094	24,876	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	120	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>120</u>	<u>368,585</u>	<u>30,245</u>	<u>39,096</u>	<u>2,094</u>	<u>336,045</u>	<u>-</u>
Disbursements:							
Personal services	-	-	10,587	11,272	203,252	-	-
Supplies	-	-	-	1,697	3,394	-	-
Other services and charges	-	322,129	1,214	7,108	108,972	1,568	-
Debt service - principal and interest	-	263,826	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>585,955</u>	<u>11,801</u>	<u>20,077</u>	<u>315,618</u>	<u>1,568</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>120</u>	<u>(217,370)</u>	<u>18,444</u>	<u>19,019</u>	<u>(313,524)</u>	<u>334,477</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,644</u>	<u>\$ 1,345,472</u>	<u>\$ 67,649</u>	<u>\$ 100,370</u>	<u>\$ -</u>	<u>\$ 336,044</u>	<u>\$ 9,873</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PROSECUTOR ARRA FUND	ELECTED OFFICIALS TRAINING	CUMULATIVE CAPITAL DEVELOPMENT-CO	BRIDGE FUND	CUM BLDG COURTHOUSE	GENERAL DRAIN IMPROVEMENT	I-70 & SR 1 SEWER PROJECT
Cash and investments - beginning	\$ 20,408	\$ -	\$ 2,442,658	\$ 4,399,678	\$ 744,904	\$ 34,353	\$ 30,000
Receipts:							
Taxes	-	-	382,654	925,098	252,299	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	30,590	73,954	20,169	5,275	-
Charges for services	-	1,838	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	55,137	171,843	1,257	-	-
Total receipts	-	1,838	468,381	1,170,895	273,725	5,275	-
Disbursements:							
Personal services	-	-	299,319	161,993	-	-	-
Supplies	-	-	-	15,411	-	-	-
Other services and charges	-	-	72,155	1,050,657	192,882	14,011	30,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	604,059	1,007	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	975,533	1,229,068	192,882	14,011	30,000
Excess (deficiency) of receipts over disbursements	-	1,838	(507,152)	(58,173)	80,843	(8,736)	(30,000)
Cash and investments - ending	\$ 20,408	\$ 1,838	\$ 1,935,506	\$ 4,341,505	\$ 825,747	\$ 25,617	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	WAYNE EMPLOYEES HEALTH TRUST FUND	CITY & TOWN COURT COSTS	CORONERS CONT EDUCATION FUND	WEED COLLECTIONS	TAX SALE SURPLUS	TAX SALE REDEMPTION	SURPLUS TAX
Cash and investments - beginning	\$ 2,820,687	\$ 27,131	\$ 809	\$ -	\$ 275,429	\$ 25,854	\$ 27,087
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	306,465	187,175	13,951
Charges for services	-	53,800	-	-	-	-	-
Fines and forfeits	-	-	9,909	18,287	-	-	-
Other receipts	3,986,222	-	-	-	-	-	-
Total receipts	<u>3,986,222</u>	<u>53,800</u>	<u>9,909</u>	<u>18,287</u>	<u>306,465</u>	<u>187,175</u>	<u>13,951</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	48,939	9,652	18,287	164,046	101,203	32,586
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,237,641	-	-	-	-	-	-
Total disbursements	<u>4,237,641</u>	<u>48,939</u>	<u>9,652</u>	<u>18,287</u>	<u>164,046</u>	<u>101,203</u>	<u>32,586</u>
Excess (deficiency) of receipts over disbursements	<u>(251,419)</u>	<u>4,861</u>	<u>257</u>	<u>-</u>	<u>142,419</u>	<u>85,972</u>	<u>(18,635)</u>
Cash and investments - ending	<u>\$ 2,569,268</u>	<u>\$ 31,992</u>	<u>\$ 1,066</u>	<u>\$ -</u>	<u>\$ 417,848</u>	<u>\$ 111,826</u>	<u>\$ 8,452</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SPECIAL FIRE TERR EQUIP REPLACEMENT	STATE FINES & FORFEITURES	STATE SALES DISCLOSURE	SEWER COLLECTIONS	OVERWEIGHT VEHICLES	STATE GENERAL FEES	INHERITANCE TAX
Cash and investments - beginning	\$ -	\$ 11,661	\$ 765	\$ -	\$ 8,073	\$ 9,746	\$ 320,147
Receipts:							
Taxes	19,771	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	7,205	-	-	-	-
Fines and forfeits	-	51,714	-	37,078	162,727	100,863	1,818,896
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>19,771</u>	<u>51,714</u>	<u>7,205</u>	<u>37,078</u>	<u>162,727</u>	<u>100,863</u>	<u>1,818,896</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	56,828	7,295	37,078	158,563	103,764	1,561,433
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	19,771	-	-	-	-	-	-
Total disbursements	<u>19,771</u>	<u>56,828</u>	<u>7,295</u>	<u>37,078</u>	<u>158,563</u>	<u>103,764</u>	<u>1,561,433</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(5,114)</u>	<u>(90)</u>	<u>-</u>	<u>4,164</u>	<u>(2,901)</u>	<u>257,463</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,547</u>	<u>\$ 675</u>	<u>\$ -</u>	<u>\$ 12,237</u>	<u>\$ 6,845</u>	<u>\$ 577,610</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SPECIAL DEATH BENEFIT FEES	EDUCATION PLATE FEE FUND	CERTIFIED SHARES-LOCAL OPTION	CONVENTION BUREAU	FINANCIAL INSTITUTION TAX	SHERIFF PENSION TRUST FUND	VICTIM ASSISTANCE COORD GRANT
Cash and investments - beginning	\$ 605	\$ 206	\$ -	\$ 40,224	\$ -	\$ 75,722	\$ (7,111)
Receipts:							
Taxes	-	-	6,984,573	450,230	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	622,143	-	62,063
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	6,490	1,388	-	-	-	-	-
Other receipts	-	-	-	-	-	50,287	-
Total receipts	<u>6,490</u>	<u>1,388</u>	<u>6,984,573</u>	<u>450,230</u>	<u>622,143</u>	<u>50,287</u>	<u>62,063</u>
Disbursements:							
Personal services	-	-	-	-	-	-	54,855
Supplies	-	-	-	-	-	-	-
Other services and charges	6,510	1,594	-	461,054	622,143	94,533	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	6,984,573	-	-	-	-
Total disbursements	<u>6,510</u>	<u>1,594</u>	<u>6,984,573</u>	<u>461,054</u>	<u>622,143</u>	<u>94,533</u>	<u>54,855</u>
Excess (deficiency) of receipts over disbursements	<u>(20)</u>	<u>(206)</u>	<u>-</u>	<u>(10,824)</u>	<u>-</u>	<u>(44,246)</u>	<u>7,208</u>
Cash and investments - ending	<u>\$ 585</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,400</u>	<u>\$ -</u>	<u>\$ 31,476</u>	<u>\$ 97</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CONVENTION FUND-BOND&INT ACCOUNT	MORTGAGE FEE FUND	CHILD RESTRAINT SYST VIOLATION	INTERSTATE COMPACT FEES-PROBATION	RIVERBOAT REVENUE SHARING	HOMESTEAD CREDIT REBATE FUND	HEA 1001-2008 ST HOMESTEAD CREDIT
Cash and investments - beginning	\$ 7	\$ 530	\$ 100	\$ 150	\$ -	\$ 40,568	\$ 6,703
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	59,804	-	-	-	444,927	-	2,186
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	4,940	200	1,075	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	59,804	4,940	200	1,075	444,927	-	2,186
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	59,804	5,067	275	1,099	444,927	40,568	91
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	59,804	5,067	275	1,099	444,927	40,568	91
Excess (deficiency) of receipts over disbursements	-	(127)	(75)	(24)	-	(40,568)	2,095
Cash and investments - ending	\$ 7	\$ 403	\$ 25	\$ 126	\$ -	\$ -	\$ 8,798

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	LOC OPTION-PROPERTY TAX REPLACEMENT	CONTRACTOR'S BID	EDIT FUND	FAMILY & CHILDREN FUND	ADULT PROTECTION FUND	FEDERAL EQUITABLE SHARING ACCT	HEALTH DONATIONS
Cash and investments - beginning	\$ -	\$ 23,420	\$ -	\$ 150	\$ (4,592)	\$ 2,398	\$ 7,106
Receipts:							
Taxes	4,656,380	-	2,373,236	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	87,694	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,656,380</u>	<u>-</u>	<u>2,373,236</u>	<u>-</u>	<u>87,694</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	73,862	-	-
Supplies	-	-	-	-	2,697	-	-
Other services and charges	-	-	-	150	1,776	2,311	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,656,380	-	2,373,236	-	-	-	-
Total disbursements	<u>4,656,380</u>	<u>-</u>	<u>2,373,236</u>	<u>150</u>	<u>78,335</u>	<u>2,311</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(150)</u>	<u>9,359</u>	<u>(2,311)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 23,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,767</u>	<u>\$ 87</u>	<u>\$ 7,106</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	HIGHWAY SAFETY BIG CITY/COUNTY	HIV GRANT	PREV HEALTH & HEALTH SERV BLK	SPECIAL FIREARMS-SHERIFF	TRANSLATOR FEES	PERSONAL PROPERTY COLLECT FEE	YOUTH CENTER DONATIONS
Cash and investments - beginning	\$ 925	\$ 9,834	\$ 58	\$ 1,948	\$ 6,702	\$ 259	\$ 886
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	24,076	-	-	-	-	-	-
Charges for services	-	42,484	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,624	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	24,076	42,484	-	-	1,624	-	-
Disbursements:							
Personal services	-	1,830	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	19,130	25,739	58	-	-	259	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	19,130	27,569	58	-	-	259	-
Excess (deficiency) of receipts over disbursements	4,946	14,915	(58)	-	1,624	(259)	-
Cash and investments - ending	\$ 5,871	\$ 24,749	\$ -	\$ 1,948	\$ 8,326	\$ -	\$ 886

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CARDINAL GREENWAY FUND	HISTORIC NATIONAL ROAD GRANT	STATE INDUSTRY GRANT-	EQUIPMENT GRANT-WCSD & RPD	DARE PROGRAM-SHERIFF DEPT	BIOTERRORISM GRANT-HEALTH	MATERNAL & CHILD HEALTH (MCH)
Cash and investments - beginning	\$ -	\$ -	\$ 23,133	\$ 13,601	\$ 656	\$ 4,489	\$ 34,024
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	59,546	68,522	-	22,208	-	3,536	-
Charges for services	-	-	-	-	-	-	84,113
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	50	-	-
Total receipts	59,546	68,522	-	22,208	50	3,536	84,113
Disbursements:							
Personal services	-	-	-	-	-	-	23,252
Supplies	-	-	-	-	-	-	7,818
Other services and charges	59,546	68,522	-	35,809	-	3,549	52,372
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	59,546	68,522	-	35,809	-	3,549	83,442
Excess (deficiency) of receipts over disbursements	-	-	-	(13,601)	50	(13)	671
Cash and investments - ending	\$ -	\$ -	\$ 23,133	\$ -	\$ 706	\$ 4,476	\$ 34,695

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	4-D COURT -FUND	PDFWC SPF-SIG GRANT-COMMUNITY CORR	NADDI GRANT-MISC DISBURSEMENTS	2006 EMER MGMT PERF GRANT	JAIL BOND DEBT SERVICE	DARE DONATIONS SHERIFF MISC	K-9 DONATIONS SHERIFF MISC
Cash and investments - beginning	\$ (8,179)	\$ 37,552	\$ 39	\$ 43,290	\$ 5,821,514	\$ 2,455	\$ 8,731
Receipts:							
Taxes	-	-	-	-	2,328,192	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	210,016	84,268	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,000	24,879
Total receipts	<u>210,016</u>	<u>84,268</u>	<u>-</u>	<u>-</u>	<u>2,328,192</u>	<u>1,000</u>	<u>24,879</u>
Disbursements:							
Personal services	143,309	44,141	-	-	-	-	-
Supplies	150	1,854	-	-	-	-	-
Other services and charges	539	51,864	39	43,290	1,991,000	-	24,655
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>143,998</u>	<u>97,859</u>	<u>39</u>	<u>43,290</u>	<u>1,991,000</u>	<u>-</u>	<u>24,655</u>
Excess (deficiency) of receipts over disbursements	<u>66,018</u>	<u>(13,591)</u>	<u>(39)</u>	<u>(43,290)</u>	<u>337,192</u>	<u>1,000</u>	<u>224</u>
Cash and investments - ending	<u>\$ 57,839</u>	<u>\$ 23,961</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,158,706</u>	<u>\$ 3,455</u>	<u>\$ 8,955</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SAFE SCHOOLS HEALTHY STUDENTS	CHILDHOOD LEAD POISON PREVENTION	H1N1 GRANT	VACCINATIONS FOR CHILDREN	2010 EMPG COMPETITIVE SUB	2009 HOMELAND SECURITY GRANT	MISC TRAFFIC SAFETY GRANTS
Cash and investments - beginning	\$ 777	\$ -	\$ 4,538	\$ 61	\$ -	\$ -	\$ 900
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	3,140	42,708	-
Charges for services	-	29,741	56,367	4,039	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	29,741	56,367	4,039	3,140	42,708	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	5,722	-	-	-	-	-
Other services and charges	777	24,019	44,135	4,100	3,140	42,708	900
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	13,519	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	777	29,741	57,654	4,100	3,140	42,708	900
Excess (deficiency) of receipts over disbursements	(777)	-	(1,287)	(61)	-	-	(900)
Cash and investments - ending	\$ -	\$ -	\$ 3,251	\$ -	\$ -	\$ -	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TITLE IV-D INCENTIVE FUND	HEALTH MAINTENANCE FUND	MLC3 PUBLIC HEALTH	DIST. 6 ADMIN. GRANT HOLDING	EMERG RESPONSE PLAN FUND	COUNTY OFFENDER TRANSPORTATION	REVOLVING LOAN FUND
Cash and investments - beginning	\$ -	\$ 26,026	\$ 2,000	\$ 8,333	\$ 58,719	\$ -	\$ 283,541
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	71,544	68,293	-	12,500	7,108	-	-
Charges for services	-	-	-	-	-	625	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	80,936
Total receipts	71,544	68,293	-	12,500	7,108	625	80,936
Disbursements:							
Personal services	-	3,348	-	-	-	-	-
Supplies	-	7,622	-	-	47	-	-
Other services and charges	-	33,640	1,995	20,833	2,244	-	188,100
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,550	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	44,610	1,995	20,833	4,841	-	188,100
Excess (deficiency) of receipts over disbursements	71,544	23,683	(1,995)	(8,333)	2,267	625	(107,164)
Cash and investments - ending	\$ 71,544	\$ 49,709	\$ 5	\$ -	\$ 60,986	\$ 625	\$ 176,377

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	COMM CORRECTION PROJECT INCOME	COMMUNITY EMER RESPONSE TEAM	MOBILE HOME TAX SALE COST	CITY/CO JUVENILE BLOCK GRANT	SHERIFF DONATIONS	WORKING POOR GRANT	PDFWC-TOWN HALL
Cash and investments - beginning	\$ 244,520	\$ 808	\$ -	\$ 1,751	\$ 2,088	\$ 5	\$ 500
Receipts:							
Taxes	-	-	2,298	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	98,077	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>98,077</u>	<u>-</u>	<u>2,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	55,433	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	38,007	808	1,150	1,751	-	5	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>93,440</u>	<u>808</u>	<u>1,150</u>	<u>1,751</u>	<u>-</u>	<u>5</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,637</u>	<u>(808)</u>	<u>1,148</u>	<u>(1,751)</u>	<u>-</u>	<u>(5)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 249,157</u>	<u>\$ -</u>	<u>\$ 1,148</u>	<u>\$ -</u>	<u>\$ 2,088</u>	<u>\$ -</u>	<u>\$ 500</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	JUVENILE ACCT BLOCK GRANT	DEPT OF CORRECT JUVENILE	WALLACE CRIPPLED CHILDREN-REID	CONSOLIDATED EDIT FUND	LOCAL LAW ENF BLOCK GRANT	HEALTH/TOBACCO SETTLEMENT	PROSLINK GRANT STATE SHERIFF
Cash and investments - beginning	\$ 821	\$ 1,079	\$ 382	\$ 2,575,037	\$ 11	\$ 1,100	\$ 2,879
Receipts:							
Taxes	-	-	-	1,337,746	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	4,600	-	-	-
Total receipts	-	-	-	1,342,346	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	821	1,079	382	911,062	11	1,100	2,879
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	821	1,079	382	911,062	11	1,100	2,879
Excess (deficiency) of receipts over disbursements	(821)	(1,079)	(382)	431,284	(11)	(1,100)	(2,879)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,006,321	\$ -	\$ -	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	HEALTH-CHC ADDITIONAL	COMMUNITY HEALTH CENTER	2009 COMMISSIONERS TAX SALE	MISC SHERIFF GRANTS	MINI LEAD GRANT-HEALTH DEPT	DONATIONS FOR COUNTY USE	FEDERAL WITHHOLDING
Cash and investments - beginning	\$ -	\$ 70,765	\$ 56,600	\$ 747	\$ 500	\$ 819	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,716	279,732	-	-	-	-	-
Charges for services	-	-	200,711	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,706	1,391,122
Total receipts	8,716	279,732	200,711	-	-	1,706	1,391,122
Disbursements:							
Personal services	2,571	163,361	-	-	-	-	-
Supplies	1,145	-	-	-	-	-	-
Other services and charges	-	97,563	154,693	747	500	2,094	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,391,122
Total disbursements	3,716	260,924	154,693	747	500	2,094	1,391,122
Excess (deficiency) of receipts over disbursements	5,000	18,808	46,018	(747)	(500)	(388)	-
Cash and investments - ending	\$ 5,000	\$ 89,573	\$ 102,618	\$ -	\$ -	\$ 431	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	STATE WITHHOLDING	CAGIT WITHHOLDING	FICA WITHHOLDING	HEALTH INSURANCE WITHHOLDING	HEALTH INSURANCE- RETIREES	SEC 125 DENTAL WITHHOLDING	SECTION 125 AFLAC WITHHOLDING
Cash and investments - beginning	\$ 37,108	\$ 16,076	\$ -	\$ 15,000	\$ -	\$ 77,316	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>432,207</u>	<u>186,493</u>	<u>727,831</u>	<u>553,450</u>	<u>30,573</u>	<u>52,582</u>	<u>42,605</u>
Total receipts	<u>432,207</u>	<u>186,493</u>	<u>727,831</u>	<u>553,450</u>	<u>30,573</u>	<u>52,582</u>	<u>42,605</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>433,412</u>	<u>187,060</u>	<u>727,831</u>	<u>553,450</u>	<u>30,055</u>	<u>86,575</u>	<u>42,605</u>
Total disbursements	<u>433,412</u>	<u>187,060</u>	<u>727,831</u>	<u>553,450</u>	<u>30,055</u>	<u>86,575</u>	<u>42,605</u>
Excess (deficiency) of receipts over disbursements	<u>(1,205)</u>	<u>(567)</u>	<u>-</u>	<u>-</u>	<u>518</u>	<u>(33,993)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 35,903</u>	<u>\$ 15,509</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 518</u>	<u>\$ 43,323</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	GARNISHEE WITHHOLDING	GARNISHEE CHILD SUPPORT	BOSTON MUTUAL LIFE	FUTURE FUNDS- HOOSIER START	AIG INSURANCE	VOLUNTARY LIFE INSURANCE	GREAT WEST INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,894	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>22,770</u>	<u>77,409</u>	<u>53,705</u>	<u>121,604</u>	<u>4,994</u>	<u>36,042</u>	<u>480</u>
Total receipts	<u>22,770</u>	<u>77,409</u>	<u>53,705</u>	<u>121,604</u>	<u>4,994</u>	<u>36,042</u>	<u>480</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>22,770</u>	<u>77,409</u>	<u>48,606</u>	<u>121,604</u>	<u>4,994</u>	<u>37,150</u>	<u>480</u>
Total disbursements	<u>22,770</u>	<u>77,409</u>	<u>48,606</u>	<u>121,604</u>	<u>4,994</u>	<u>37,150</u>	<u>480</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>5,099</u>	<u>-</u>	<u>-</u>	<u>(1,108)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 786</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	UNITED WAY WITHHOLDING	FOP DUES-SHERIFF	REPUBLICAN PARTY WITHHOLDING	COUNTY RETIREMENT	HIGHWAY RETIREMENT WITHHOLDING	SHERIFF RETIREMENT WITHHOLDING	SEC 125 REIMBURSEMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 78,210	\$ 10,095	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,345	4,300	5,088	307,380	41,145	76,199	60,354
Total receipts	4,345	4,300	5,088	307,380	41,145	76,199	60,354
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,345	4,300	5,088	309,298	41,469	76,199	60,354
Total disbursements	4,345	4,300	5,088	309,298	41,469	76,199	60,354
Excess (deficiency) of receipts over disbursements	-	-	-	(1,918)	(324)	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 76,292	\$ 9,771	\$ -	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	PERF VOLUNTARY POST	SEC 125 CHILD CARE REIMB	FRINGE BENEFIT CLEARING FUND	WAYNE COUNTY PROPERTY TAXES	GAL/CASA GRANT #133	LIBRARY	LIBRARY DEBT SERVICE
Cash and investments - beginning	\$ 2,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	2,125,722	296,941
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	9,771	4,008	40,148	14,845	550	-	-
Total receipts	<u>9,771</u>	<u>4,008</u>	<u>40,148</u>	<u>14,845</u>	<u>550</u>	<u>2,125,722</u>	<u>296,941</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	550	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	9,945	4,008	40,148	14,845	-	2,125,722	296,941
Total disbursements	<u>9,945</u>	<u>4,008</u>	<u>40,148</u>	<u>14,845</u>	<u>550</u>	<u>2,125,722</u>	<u>296,941</u>
Excess (deficiency) of receipts over disbursements	<u>(174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,482</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SCHOOL BUS REPLACEMENT	SCHOOL DEBT SERVICE	SCHOOL TRANSPORTATION	SCHOOL CAPITAL PROJECTS	TOWNSHIP TAX	TOWNSHIP RECREATION	TOWNSHIP FIREFIGHTING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	1,159,460	4,847,293	4,347,391	5,469,307	252,164	4,179	991,319
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,159,460</u>	<u>4,847,293</u>	<u>4,347,391</u>	<u>5,469,307</u>	<u>252,164</u>	<u>4,179</u>	<u>991,319</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>1,159,460</u>	<u>4,847,293</u>	<u>4,347,391</u>	<u>5,469,307</u>	<u>252,164</u>	<u>4,179</u>	<u>991,319</u>
Total disbursements	<u>1,159,460</u>	<u>4,847,293</u>	<u>4,347,391</u>	<u>5,469,307</u>	<u>252,164</u>	<u>4,179</u>	<u>991,319</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TOWNSHIP CUMULATIVE FIRE	UNSAFE BUILDING	CORPORATION GENERAL	SANITARY SOLID WASTE	CORPORATION DEBT SERVICE	PARK	CUMULATIVE CAPITAL DEVELOPEMENT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	47,405	26,796	9,573,591	4,925,071	194,257	1,831,016	589,769
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>47,405</u>	<u>26,796</u>	<u>9,573,591</u>	<u>4,925,071</u>	<u>194,257</u>	<u>1,831,016</u>	<u>589,769</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>47,405</u>	<u>26,796</u>	<u>9,573,591</u>	<u>4,925,071</u>	<u>194,257</u>	<u>1,831,016</u>	<u>589,769</u>
Total disbursements	<u>47,405</u>	<u>26,796</u>	<u>9,573,591</u>	<u>4,925,071</u>	<u>194,257</u>	<u>1,831,016</u>	<u>589,769</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	POLICE PENSION	FIREMEN PENSION	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE FIRE SPECIAL	STREET TAX	POOR RELIEF	AIRPORT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	447,380	327,380	48,764	754	1,922,316	567,517	5,072
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>447,380</u>	<u>327,380</u>	<u>48,764</u>	<u>754</u>	<u>1,922,316</u>	<u>567,517</u>	<u>5,072</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	447,380	327,380	48,764	754	1,922,316	567,517	5,072
Total disbursements	<u>447,380</u>	<u>327,380</u>	<u>48,764</u>	<u>754</u>	<u>1,922,316</u>	<u>567,517</u>	<u>5,072</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CEMETERY	CUMULATIVE VEHICLE & BLDG MISC	COMMERCIAL VEHICLE EXCISE TAX	PROPERTY TAX REPLACEMENT	SETTLEMENT- UNCOLLECTED	RICHMOND REDEVELOPMENT COMM RICH	RETIREMENT/ SEVERANCE BOND DEBT
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	10,911	5,538	654,984	20,017	276	2,205,933	2,208,093
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>10,911</u>	<u>5,538</u>	<u>654,984</u>	<u>20,017</u>	<u>276</u>	<u>2,205,933</u>	<u>2,208,093</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>10,911</u>	<u>5,538</u>	<u>654,984</u>	<u>20,017</u>	<u>276</u>	<u>2,205,933</u>	<u>2,208,093</u>
Total disbursements	<u>10,911</u>	<u>5,538</u>	<u>654,984</u>	<u>20,017</u>	<u>276</u>	<u>2,205,933</u>	<u>2,208,093</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CUM SEWER	RICHMOND REDEVELOPMENT COMM JOHN	WAYNE CO REDEVELOPMENT- TACONIC	WAYNE CO REDEVELOPMENT COM DOT	WAYNE CO REDEVELOPMENT- REALLY COOL	STATE SHARE 2008 DELINQ TAX & PENALTY
Cash and investments - beginning	\$ -	\$ -	\$ 9,805	\$ -	\$ 5,159	\$ -
Receipts:						
Taxes	34,963	369,221	52,191	255,843	13,445	705
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>34,963</u>	<u>369,221</u>	<u>52,191</u>	<u>255,843</u>	<u>13,445</u>	<u>705</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	34,963	369,221	61,996	255,843	18,604	705
Total disbursements	<u>34,963</u>	<u>369,221</u>	<u>61,996</u>	<u>255,843</u>	<u>18,604</u>	<u>705</u>
Excess (deficiency) of receipts over disbursements	-	-	(9,805)	-	(5,159)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	STATE SHARE SCHOOL EXCISE	STATE SHARE WELFARE EXCISE	FIRE EQUIPMENT BOND (TWP)	SPECIAL FIRE TERRITORY	PROSECUTOR CHECKING ACCOUNT	PROBATION DEPARTMENT CHECKING
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 387	\$ 14,791
Receipts:						
Taxes	1,353,874	209,342	7,298	54,624	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	228,311
Fines and forfeits	-	-	-	-	9,276	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,353,874</u>	<u>209,342</u>	<u>7,298</u>	<u>54,624</u>	<u>9,276</u>	<u>228,311</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	225,649
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,353,874</u>	<u>209,342</u>	<u>7,298</u>	<u>54,624</u>	<u>9,532</u>	<u>-</u>
Total disbursements	<u>1,353,874</u>	<u>209,342</u>	<u>7,298</u>	<u>54,624</u>	<u>9,532</u>	<u>225,649</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(256)</u>	<u>2,662</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131</u>	<u>\$ 17,453</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	TREASURER- AFTER SETTLEMENT COLLECTIONS	TREASURER- CHANGE FUND	COMMUNITY CORRECTIONS- CHECKING	RECORDER'S CHECKING ACCOUNT	CLERK TRUST	CLERK- CHILD SUPPORT
Cash and investments - beginning	\$ 1,368,420	\$ 700	\$ 5,478	\$ 28,777	\$ 1,110,120	\$ 41,150
Receipts:						
Taxes	1,021,593	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	1,348,431
Charges for services	-	-	-	257,937	-	-
Fines and forfeits	-	-	96,283	-	5,845,546	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,021,593</u>	<u>-</u>	<u>96,283</u>	<u>257,937</u>	<u>5,845,546</u>	<u>1,348,431</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,368,420	-	95,976	260,060	5,941,058	1,339,106
Total disbursements	<u>1,368,420</u>	<u>-</u>	<u>95,976</u>	<u>260,060</u>	<u>5,941,058</u>	<u>1,339,106</u>
Excess (deficiency) of receipts over disbursements	<u>(346,827)</u>	<u>-</u>	<u>307</u>	<u>(2,123)</u>	<u>(95,512)</u>	<u>9,325</u>
Cash and investments - ending	<u>\$ 1,021,593</u>	<u>\$ 700</u>	<u>\$ 5,785</u>	<u>\$ 26,654</u>	<u>\$ 1,014,608</u>	<u>\$ 50,475</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	SHERIFF- RETIREMENT TRUST FUND	JAIL- COMMISSARY	JAIL- INMATE MEAL TRUST	JAIL INMATE TRUST	SHERIFF'S CASH BOOK	Totals
Cash and investments - beginning	\$ 6,587,837	\$ 159,694	\$ 1	\$ 20,953	\$ 1,840	\$ 46,969,734
Receipts:						
Taxes	-	-	-	-	-	86,461,210
Licenses and permits	-	-	-	-	-	199,829
Intergovernmental	-	-	-	-	-	9,214,841
Charges for services	-	328,623	497,206	1,110,980	1,141,899	7,114,686
Fines and forfeits	-	-	-	-	-	8,415,590
Other receipts	1,426,281	-	-	-	-	13,345,135
Total receipts	<u>1,426,281</u>	<u>328,623</u>	<u>497,206</u>	<u>1,110,980</u>	<u>1,141,899</u>	<u>124,751,291</u>
Disbursements:						
Personal services	-	-	-	-	-	18,723,580
Supplies	-	-	-	-	-	2,988,531
Other services and charges	-	-	497,206	1,114,694	1,139,101	21,148,783
Debt service - principal and interest	-	-	-	-	-	263,826
Capital outlay	-	-	-	-	-	735,106
Other disbursements	1,008,755	295,007	-	-	-	80,575,394
Total disbursements	<u>1,008,755</u>	<u>295,007</u>	<u>497,206</u>	<u>1,114,694</u>	<u>1,139,101</u>	<u>124,435,220</u>
Excess (deficiency) of receipts over disbursements	<u>417,526</u>	<u>33,616</u>	<u>-</u>	<u>(3,714)</u>	<u>2,798</u>	<u>316,071</u>
Cash and investments - ending	<u>\$ 7,005,363</u>	<u>\$ 193,310</u>	<u>\$ 1</u>	<u>\$ 17,239</u>	<u>\$ 4,638</u>	<u>\$ 47,285,805</u>

WAYNE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2011

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year	Fund/ Department
Capital leases:			
Jail Holding Corporation	\$ 16,695,000	\$ 1,991,528	Jail Bond Debt Service
Bonds payable:			
General obligation bonds:			
Industrial Parkway	910,000	246,489	EDIT Unincorporated
Revenue bonds:			
Tourism Welcome Center	<u>533,100</u>	<u>58,436</u>	Convention Fund-Bond and Interest
Total debt	<u>\$ 18,138,100</u>	<u>\$ 2,296,453</u>	

WAYNE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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 (those reported by governmental activities) are included regardless of their acquisition date or amount. 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	\$ 1,874,142
Infrastructure	623,246,234
Buildings	9,141,607
Improvements other than buildings	377,620
Machinery and equipment	5,497,343
assets not being depreciated	<u>\$ 640,136,946</u>

WAYNE COUNTY
OTHER REPORT

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

County Auditor

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

Compliance

We have audited the compliance of Wayne County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2011. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program 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 its major federal program for the year ended December 31, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as Item 2011-1.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2011-1. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

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

July 11, 2012

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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

WAYNE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grant			
Equitable Sharing Program	16.922	2010	\$ 2,311
Pass-Through Indiana Criminal Justice Institute			
Crime Victim Assistance	16.575		
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	2010-VA-GX-0100	31,342
		2011-DJ-BX-3109	35,809
Pass-Through Indiana State Police			
Marijuana Eradication	16.XXX	100MARIJUANAF11	1,000
Total for federal grantor agency			68,151
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction Cluster			
Highway Planning and Construction	20.205		
Cardinal Greenway		DES#0401067	59,546
Cardinal Greenway		DES#0710988	16,825
Historic National Road		DES#0400020	68,522
		DES#0400075	45,725
		DES#1006546	26,481
		DES#0901585	79,436
Total for cluster			296,535
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety	20.600		
		PT-11-04-04-08	13,175
		PT-12-11-04-08	10,000
Total for program			23,175
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601		
		K8-2011-03-03-32	16,963
Safety Belt Performance Grants	20.609		
		032NHTSA4022012	19,130
Total for cluster			59,268
Total for federal grantor agency			355,803
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health			
Immunization Cluster			
Immunization Grants	93.268		
		IP-188-68	4,039
Public Health Emergency Preparedness	93.069		
Response for Bioterrorism		BRPS 188-70	3,536
H1N1		188-68	56,366
Total for program			59,902

The accompanying notes are 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, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana State Department of Health (continued)			
Immunization Cluster			
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CLP 188-11	<u>19,741</u>
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	89-08-XQ-1258-04	<u>84,267</u>
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Clerk			40,158
Prosecutor			205,513
Incentive			98,297
IV-D Court			95,015
Indirect Costs			<u>63,056</u>
Total for program			<u>502,039</u>
Pass-Through Indiana State Department of Health			
HIV Prevention Activities_Health Department Based	93.940	AIDS 188-3	<u>27,484</u>
Maternal and Child Health Services Block Grant to the States	93.994	MCH 188-4	<u>73,113</u>
Total for federal grantor agency			<u>770,585</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	C44P-4-149A	<u>3,140</u>
Homeland Security Cluster	97.073		
State Homeland Security Program (SHSP)		C44P-0-185A	<u>20,833</u>
Total for federal grantor agency			<u>23,973</u>
Total federal awards expended			<u>\$ 1,220,823</u>

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

WAYNE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Wayne County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Highway Planning and Construction/Cardinal Greenway	20.205	\$ 76,371
Highway Planning and Construction/Historic National Road	20.205	68,522

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	yes
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?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

WAYNE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2011-1 - INACCURATE ISETS SUBACCOUNT BALANCES

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Pass-Through Entity: Indiana Department of Child Services
Federal Award Year: 2011

The Wayne County IV-D Child Support Division of the Prosecuting Attorney's Office and the Wayne County Clerk of the Circuit Court, in conjunction with the Indiana Department of Child Services, accounted for child support collections, payments, and balances due through the Indiana Support Enforcement Tracking System (ISETS) during 2011. The following deficiency was identified:

Balances due on child support cases as reported in the ISETS system did not always agree to calculated balances in individual case files. Errors resulted from incorrect dates and/or amounts being input into the system and the lack of a system to monitor current balances for all cases. Currently, errors are corrected on a case-by-case basis as they are identified when a case is undergoing enforcement procedures.

45 CFR 303.6 states in part:

". . . the IV-D agency must maintain and use an effective system for: (a) Monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable for one month, or on an earlier date in accordance with State law, those cases in which there is a failure to comply with the support obligation; and (c) Enforcing the obligation . . ."

As a result of unidentified inaccurate balances within the ISETS system, enforcement actions may be based on inaccurate information and, therefore, may be initiated improperly or may not be initiated when required.

We recommended that the offices of the Circuit Court Clerk and Prosecuting Attorney implement procedures in the offices where information is input into the ISETS system to monitor that the information is input accurately. We also recommended the Prosecuting Attorney's office to develop a system for periodically evaluating the cases for inaccuracies.

WAYNE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

Office of the Prosecuting Attorney

17th Indiana Judicial Circuit

MICHAEL W. SHIPMAN
Prosecuting Attorney

STACI A. TERRY
Deputy Prosecuting Attorney
CHILD SUPPORT DIVISION



WAYNE COUNTY, INDIANA

COURTHOUSE
RICHMOND, INDIANA 47374
PHONE (765) 973-9285
FAX (765) 973-9477

June 25, 2012

State Board of Accounts
Attn: Nancy Wright

RE: Corrective Action Plan
Federal Finding 2011-1, Inaccurate ISETS Subaccount Balances

Federal Agency: Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Year: 2011
Pass-Through Entity: Indiana Department of Child Services
Contact Person: Staci Terry

As a result of the above audit findings, our office has taken corrective action in order to address inconsistencies in ISETS subaccount balances. Our caseworkers update balances in ISETS in the following instances:

- When a custodial or noncustodial parent requests a balance
- When a case is pulled for enforcement purposes
- When a case is pulled for modification
- When an overpayment occurs
- When a case is going to court for any reason
- When a case appears on a work report generated by the state

By taking these actions and working with the Clerk's office, we hope to keep subaccount balances in ISETS more accurate.

Sincerely,

A handwritten signature in black ink, appearing to read "Staci A. Terry".

Staci A. Terry
Deputy Prosecuting Attorney

WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 11, 2012, with Karen Stevens, Auditor; Doug Williamson, President of the Board of County Commissioners; and Gerald Saunders, President of the County Council. Our report disclosed no material items that warrant comment at this time.