

**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, 2012 to December 31, 2012



**FILED**  
06/13/2013



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen L. Stevens	01-01-11 to 12-31-14
Treasurer	Linda Corder Cathy Williams	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Jo Ann Stewart	01-01-09 to 12-31-16
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 Dennis A. Burns	01-01-11 to 12-31-12 01-01-12 to 12-31-13
President of the County Council	Gerald Saunders Jeffrey C. Plasterer	01-01-11 to 12-31-12 01-01-13 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Wayne County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 8, 2013, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other reports used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

*Other Information*

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 services fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, 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.



Bruce Hartman  
State Examiner

May 8, 2013



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

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Wayne County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated May 8, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. A significant deficiency is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statement is free 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*.

***Purpose of this Report***

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



Bruce Hartman  
State Examiner

May 8, 2013

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## 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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
COUNTY GENERAL	\$ 6,247,366	\$ 21,364,554	\$ 21,361,918	\$ 6,250,002
HIGHWAY	968,029	3,257,652	3,444,158	781,523
LOCAL ROAD & STREET	456,901	360,396	574,774	242,523
AVIATION FUND - SHERIFF DEPT	704	-	-	704
ACCIDENT REPORT - SHERIFF	11,279	4,994	3,500	12,773
FIREARMS - SHERIFF	31,548	18,518	35,915	14,151
HEALTH DEPT	1,046,669	2,571,187	2,398,293	1,219,563
CO LAW ENFORCE CONT EDUCATION	8,717	3,860	12,208	369
CLERK RECORD PERPETUATION	135,313	29,819	40,148	124,984
RECORDER ENHANCED ACCESS FUND	23,669	-	-	23,669
GIS-INTERLOCAL AGREEMENT	356,035	149,052	213,317	291,770
INFRACTION DEFERRAL PROGRAM	32,779	56,744	62,928	26,595
UNSAFE BLDG - COUNTY	600	664	-	1,264
STATEWIDE WIRELINE - 911	-	689,478	337,864	351,614
CO DRUG FREE COMMUNITY FUND	66,015	66,218	63,430	68,803
GENERAL DRAIN MAINTENANCE	61,660	24,937	26,233	60,364
NEW - PROSECUTOR 4D INCENTIVE	145,877	67,297	46,658	166,516
CO EXTRADITION - SHERIFF	37,053	-	1,444	35,609
JUVENILE PROBATION USERS FUND	14,607	7,927	-	22,534
ADULT PROBATION USERS FUND	197,266	221,790	279,848	139,208
RECORDER'S PERPETUATION	206,514	100,310	28,832	277,992
USER FEE FUND	462,706	33,268	6,447	489,527
PRE TRIAL DIVERSION FUND	2,403	3,745	-	6,148
PLAT BOOK MAINTENANCE	67,675	14,300	27,972	54,003
MISDEMEANANT FUND - SHERIFF	49,220	51,651	50,531	50,340
SUPP PUBLIC DEFENDER FUND	238,032	111,046	98,301	250,777
NEW - CLERK 4D INCENTIVE	90,479	44,729	23,035	112,173
SURVEYOR CORNER PERPETUATION	55,738	12,355	9,120	58,973
CERTIFIED SHARES - LOCAL	-	8,288,907	8,288,907	-
RAINY DAY FUND	2,831,161	862,623	544,640	3,149,144
CO MED CARE INMATES FUND	63,301	11,064	2,033	72,332
COUNTY SALES DISCLOSURE	15,113	7,425	6,459	16,079
COMMUNITY CORRECTION FUND	34,389	228,388	258,780	3,997
MASTER TOBACCO SETTLEMENT	11,583	32,109	25,227	18,465
LEVY EXCESS FUND	55,313	145,473	55,313	145,473
ID SECURITY PROTECTION FUND	68,571	5,384	4,130	69,825
FOREIGN LANG INTERPRETER GRANT	8,384	7,150	8,522	7,012
DUI TASK FORCE INDIANA-CITY/CO	2,262	19,755	22,012	5
WIRELESS - 911	49,346	104,524	153,870	-
PROSECUTOR LAW ENFORCEMENT	15,060	6,345	12,510	8,895
CLERK 4D INCENTIVE	139,259	-	-	139,259
DRUG TASK FORCE	57,981	47,529	46,154	59,356
CAMPAIGN FINANCE ENFORCEMENT	3,644	177	-	3,821
WAYNE CO EDIT UNINCORPORATED	1,345,472	557,604	1,294,106	608,970
DOC COMMUNITY TRANSITION	67,649	29,305	3,531	93,423
GAL/CASA PROGRAM FUND	100,370	34,633	24,069	110,934
REASSESSMENT 2015	336,044	327,778	285,087	378,735
CLERK ARRA FUND	9,873	-	640	9,233
PROSECUTOR ARRA FUND	20,408	-	-	20,408
ELECTED OFFICIALS TRAINING	1,838	5,384	-	7,222
CUMULATIVE CAPITAL DEVELOP - CO	1,935,506	519,538	586,201	1,868,843
BRIDGE FUND	4,341,505	1,165,323	952,588	4,554,240
CUM BLDG COURTHOUSE	825,747	269,832	127,473	968,106
GENERAL DRAIN IMPROVEMENT	25,617	6,894	8,766	23,745

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
WAYNE EMP HEALTH TRUST FUND	2,569,268	4,061,555	4,597,276	2,033,547
CITY & TOWN COURT COSTS	31,992	56,259	54,497	33,754
CORONERS CONT EDUC FUND	1,066	11,356	11,346	1,076
WEED COLLECTIONS	-	30,302	30,302	-
TAX SALE SURPLUS	417,848	335,552	342,804	410,596
TAX SALE REDEMPTION	111,826	115,094	192,213	34,707
SURPLUS TAX	8,452	11,634	8,146	11,940
TAX DISTRIBUTIONS	-	46,626,672	46,626,672	-
STATE FINES & FORFEITURES	6,547	39,735	41,603	4,679
STATE SALES DISCLOSURE	675	7,425	7,275	825
SEWER COLLECTIONS	-	129,599	129,599	-
OVERWEIGHT VEHICLES	12,237	146,159	144,043	14,353
STATE GENERAL FEES	6,845	115,688	118,195	4,338
INHERITANCE TAX	577,610	1,632,466	1,833,154	376,922
SPEC DEATH BENEFIT FEES	585	7,040	7,290	335
EDUCATION PLATE FEE FUND	-	1,163	1,163	-
CONVENTION BUREAU	29,400	493,738	450,944	72,194
FINANCIAL INSTITUTION TAX	-	577,761	577,761	-
SHERIFF PENSION TRUST FUND	31,476	52,760	62,730	21,506
VICTIM ASSIST COORD GRANT	97	56,920	56,411	606
CONVENTION FUND - BOND&INT ACCT	7	58,436	58,436	7
MORTGAGE FEE FUND	403	5,895	5,795	503
CHILD RESTRAINT SYST VIOLATION	25	50	75	-
INTERSTATE COMPACT FEES - PROB	126	1,438	1,564	-
RIVERBOAT REVENUE SHARING	-	408,259	408,259	-
HEA 1001-2008 ST HOMESTEAD CR	8,798	80	-	8,878
CONTRACTOR'S BID	23,420	-	1,050	22,370
LOCAL OPTION PROPERTY TAX REPLACEMENT	-	5,525,937	5,525,937	-
EDIT FUND	-	2,809,132	2,809,132	-
ADULT PROTECTION FUND	4,767	80,961	79,233	6,495
FEDERAL EQUITABLE SHARING ACCT	87	-	-	87
HEALTH DONATIONS	7,106	2,100	-	9,206
HIGHWAY SAFETY BIG CITY/COUNTY	5,871	26,000	30,979	892
HIV GRANT	24,749	41,095	36,767	29,077
SPECIAL FIREARMS - SHERIFF	1,948	-	1,948	-
TRANSLATOR FEES	8,326	2,475	-	10,801
YOUTH CENTER DONATIONS	886	-	-	886
CARDINAL GREENWAY FUND	-	32,704	32,704	-
HISTORIC NATIONAL ROAD GRANT	-	21,176	21,176	-
STATE INDUSTRY GRANT	23,133	-	23,133	-
EQUIPMENT GRANT - WCD & RPD	-	22,122	10,224	11,898
DARE PROGRAM - SHERIFF DEPT	706	-	706	-
BIOTERRORISM GRANT - HEALTH	4,476	12,896	11,856	5,516
MATERNAL & CHILD HEALTH (MCH)	34,695	63,356	58,869	39,182
4-D COURT FUND	57,839	162,524	147,716	72,647
PDFWC SPF-SIG GRANT - COMM CORR	23,961	-	-	23,961
JAIL BOND DEBT SERVICE	6,158,706	2,762,967	1,995,000	6,926,673
DARE DONATIONS - SHERIFF - MISC	3,455	756	159	4,052
K-9 DONATIONS - SHERIFF - MISC	8,955	6,000	3,385	11,570
CHILDHOOD LEAD POISON PREVENTI	-	10,127	10,127	-
H1N1 GRANT	3,251	-	-	3,251
TITLE IV-D INCENTIVE FUND	71,544	44,729	-	116,273
HEALTH MAINTENANCE FUND	49,709	48,170	59,952	37,927

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
MLC3 PUBLIC HEALTH	5	-	-	5
DIST. 6 ADMIN. GRANT HOLDING	-	63	-	63
EMERG RESPONSE PLAN FUND	60,986	6,920	5,861	62,045
COUNTY OFFENDER TRANSPORTATION	625	1,313	-	1,938
REVOLVING LOAN FUND	176,377	94,788	-	271,165
COMM CORRECTION PROJECT INCOME	249,157	70,200	86,205	233,152
MOBILE HOME TAX SALE COST	1,148	2,676	1,025	2,799
SHERIFF DONATIONS	2,088	-	-	2,088
PDFWC - TOWN HALL	500	-	500	-
CONSOLIDATED EDIT FUND	3,006,321	1,385,551	1,682,232	2,709,640
HEALTH - CHC ADDITIONAL	5,000	6,120	11,120	-
COMMUNITY HEALTH CENTER	89,573	252,383	252,304	89,652
2009 COMMISSIONERS TAX SALE	102,618	481,841	583,765	694
DONATIONS FOR COUNTY USE	431	4,260	2,009	2,682
FEDERAL WITHHOLDING	-	1,355,207	1,355,207	-
STATE WITHHOLDING	35,903	422,444	423,496	34,851
CAGIT WITHHOLDING	15,509	181,540	182,125	14,924
FICA WITHHOLDING	-	712,220	712,220	-
HEALTH INSURANCE WITHHOLDING	15,000	580,835	580,835	15,000
HEALTH INSURANCE - RETIREES	518	8,519	8,482	555
SEC 125 DENTAL WITHHOLDING	43,323	103,338	104,639	42,022
SECTION 125 AFLAC WITHHOLDING	-	47,505	47,505	-
GARNISHEE WITHHOLDING	-	25,089	25,089	-
GARNISHEE - CHILD SUPPORT	-	56,698	56,698	-
BOSTON MUTUAL LIFE	5,099	59,818	64,917	-
FUTURE FUNDS - HOOSIER START	-	136,631	136,631	-
AIG INSURANCE	-	4,788	4,788	-
VOLUNTARY LIFE INSURANCE	786	37,635	37,635	786
GREAT WEST INSURANCE	-	480	480	-
UNITED WAY WITHHOLDING	-	3,736	2,801	935
FOP DUES - SHERIFF	-	4,117	-	4,117
REPUBLICAN PARTY WITHHOLDING	-	4,136	3,167	969
COUNTY RETIREMENT	76,292	305,230	381,522	-
HIGHWAY RETIREMENT WITHHOLDING	9,771	38,968	48,739	-
SHERIFF RETIREMENT WITHHOLDING	-	77,214	58,579	18,635
SEC 125 REIMBURSEMENT	-	72,784	72,784	-
PERF - VOLUNTARY POST	2,482	9,800	12,282	-
SEC 125 CHILD CARE REIMB	-	2,890	2,890	-
FRINGE BENEFIT CLEARING FUND	-	17,637	17,637	-
WAYNE COUNTY PROPERTY TAXES	-	14,671	14,671	-
HISTORIC NAT'L RD INTERP CNTR	-	91,504	91,504	-
EMA-2011 HOMELAND SECURITY	-	59,009	59,009	-
2011 EMA COMPETITIVE GRANT	-	3,623	3,623	-
2012 LAP EXPANSION 11-DJ-038	-	26,366	26,366	-
MEANINGFUL USE FUNDS - HEALTH	-	63,750	32,816	30,934
JAIL - COMMISSARY	193,310	408,065	367,997	233,378
SHERIFF - INMATE TRUST FUND	17,239	1,174,380	1,179,852	11,767
WIRELINE - 911	315,220	202,015	517,235	-
TREASURER CASH BOOK	1,022,293	1,323,156	1,022,293	1,323,156
CLERK TRUST ACCOUNT	1,014,608	6,373,432	6,423,607	964,433
CLERK - CHILD SUPPORT/ISETS	50,475	1,275,066	1,311,682	13,859
Totals	<u>\$ 40,225,780</u>	<u>\$ 126,198,309</u>	<u>\$ 126,502,322</u>	<u>\$ 39,921,767</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 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, dog tax 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,

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

Charges for services 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, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits 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).

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 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*F. 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.

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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is 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.

*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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Funding Policy*

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

**C. County Police Benefit Plan**

*Plan Description*

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

*Funding Policy*

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

**Note 7. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statement.

**Note 8. Cash Deficits**

The financial statement contains one fund with a deficit in cash. This fund is a trust fund which normally maintains a \$1 balance. The deficit was the result of a stop payment on a check.

**Note 9. Holding Corporation**

The County has entered into a capital lease with Wayne County Jail Holding Corporation (the lessor). The lessor was organized as a not for profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2012 totaled \$1,995,000.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

***Note 10. Other Postemployment Benefits***

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

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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, 2012

	COUNTY GENERAL	HIGHWAY	LOCAL ROAD & STREET	AVIATION FUND - SHERIFF DEPT	ACCIDENT REPORT - SHERIFF	FIREARMS - SHERIFF	HEALTH DEPT	CO LAW ENFORCE CONT EDUCATION
Cash and investments - beginning	\$ 6,247,366	\$ 968,029	\$ 456,901	\$ 704	\$ 11,279	\$ 31,548	\$ 1,046,669	\$ 8,717
Receipts:								
Taxes	16,640,015	-	-	-	-	-	900,673	-
Licenses and permits	67,354	7,880	-	-	-	-	182,132	-
Intergovernmental	2,878,267	2,285,036	-	-	-	-	83,462	-
Charges for services	706,883	-	-	-	4,994	18,518	1,320,143	3,860
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,072,035	964,736	360,396	-	-	-	84,777	-
Total receipts	21,364,554	3,257,652	360,396	-	4,994	18,518	2,571,187	3,860
Disbursements:								
Personal services	12,915,877	1,237,386	-	-	-	-	1,752,787	-
Supplies	643,621	1,458,701	574,774	-	-	-	300,080	-
Other services and charges	4,951,762	324,307	-	-	-	-	183,292	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	224,530	338,585	-	-	-	-	3,309	-
Other disbursements	2,626,128	85,179	-	-	3,500	35,915	158,825	12,208
Total disbursements	21,361,918	3,444,158	574,774	-	3,500	35,915	2,398,293	12,208
Excess (deficiency) of receipts over disbursements	2,636	(186,506)	(214,378)	-	1,494	(17,397)	172,894	(8,348)
Cash and investments - ending	\$ 6,250,002	\$ 781,523	\$ 242,523	\$ 704	\$ 12,773	\$ 14,151	\$ 1,219,563	\$ 369

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CLERK RECORD PERPETUATION	RECORDER ENHANCED ACCESS FUND	GIS- INTERLOCAL AGREEMENT	INFRACTION DEFERRAL PROGRAM	UNSAFE BLDG - COUNTY	STATEWIDE WIRELINE - 911	CO DRUG FREE COMMUNITY FUND	GENERAL DRAIN MAINTENANCE
Cash and investments - beginning	\$ 135,313	\$ 23,669	\$ 356,035	\$ 32,779	\$ 600	\$ -	\$ 66,015	\$ 61,660
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	664	261,904	66,218	24,937
Charges for services	29,819	-	-	-	-	49,085	-	-
Fines and forfeits	-	-	-	55,060	-	-	-	-
Other receipts	-	-	149,052	1,684	-	378,489	-	-
Total receipts	29,819	-	149,052	56,744	664	689,478	66,218	24,937
Disbursements:								
Personal services	22,965	-	77,440	5,788	-	199,702	11,259	-
Supplies	-	-	-	5,293	-	-	76	-
Other services and charges	-	-	130,967	22,150	-	125,809	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,084	-	-
Other disbursements	17,183	-	4,910	29,697	-	11,269	52,095	26,233
Total disbursements	40,148	-	213,317	62,928	-	337,864	63,430	26,233
Excess (deficiency) of receipts over disbursements	(10,329)	-	(64,265)	(6,184)	664	351,614	2,788	(1,296)
Cash and investments - ending	\$ 124,984	\$ 23,669	\$ 291,770	\$ 26,595	\$ 1,264	\$ 351,614	\$ 68,803	\$ 60,364

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	NEW - PROSECUTOR 4D INCENTIVE	CO EXTRADITION - SHERIFF	JUVENILE PROBATION USERS FUND	ADULT PROBATION USERS FUND	RECORDER'S PERPETUATION	USER FEE FUND	PRE TRIAL DIVERSION FUND	PLAT BOOK MAINTENANCE
Cash and investments - beginning	\$ 145,877	\$ 37,053	\$ 14,607	\$ 197,266	\$ 206,514	\$ 462,706	\$ 2,403	\$ 67,675
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	67,297	-	-	-	-	-	-	-
Charges for services	-	-	7,927	221,790	100,310	-	-	14,300
Fines and forfeits	-	-	-	-	-	33,268	3,745	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	67,297	-	7,927	221,790	100,310	33,268	3,745	14,300
Disbursements:								
Personal services	40,724	-	-	272,111	17,659	-	-	12,000
Supplies	-	-	-	-	-	-	-	14,431
Other services and charges	-	-	-	7,737	-	-	-	1,541
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,934	1,444	-	-	11,173	6,447	-	-
Total disbursements	46,658	1,444	-	279,848	28,832	6,447	-	27,972
Excess (deficiency) of receipts over disbursements	20,639	(1,444)	7,927	(58,058)	71,478	26,821	3,745	(13,672)
Cash and investments - ending	\$ 166,516	\$ 35,609	\$ 22,534	\$ 139,208	\$ 277,992	\$ 489,527	\$ 6,148	\$ 54,003

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	MISDEMEANANT FUND - SHERIFF	SUPP PUBLIC DEFENDER FUND	NEW - CLERK 4D INCENTIVE	SURVEYOR CORNER PERPETUATION	CERTIFIED SHARES - LOCAL	RAINY DAY FUND	CO MED CARE INMATES FUND	COUNTY SALES DISCLOSURE
Cash and investments - beginning	\$ 49,220	\$ 238,032	\$ 90,479	\$ 55,738	\$ -	\$ 2,831,161	\$ 63,301	\$ 15,113
Receipts:								
Taxes	-	-	-	-	8,288,907	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	44,729	-	-	-	-	-
Charges for services	51,651	-	-	12,355	-	-	11,064	7,425
Fines and forfeits	-	111,046	-	-	-	-	-	-
Other receipts	-	-	-	-	-	862,623	-	-
Total receipts	51,651	111,046	44,729	12,355	8,288,907	862,623	11,064	7,425
Disbursements:								
Personal services	-	94,790	11,923	1,748	-	-	-	-
Supplies	-	-	-	3,543	-	-	-	-
Other services and charges	-	-	-	3,829	-	-	-	6,459
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	2,013	-	-	-	-	-	-
Other disbursements	50,531	1,498	11,112	-	8,288,907	544,640	2,033	-
Total disbursements	50,531	98,301	23,035	9,120	8,288,907	544,640	2,033	6,459
Excess (deficiency) of receipts over disbursements	1,120	12,745	21,694	3,235	-	317,983	9,031	966
Cash and investments - ending	\$ 50,340	\$ 250,777	\$ 112,173	\$ 58,973	\$ -	\$ 3,149,144	\$ 72,332	\$ 16,079

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	COMMUNITY CORRECTION FUND	MASTER TOBACCO SETTLEMENT	LEVY EXCESS FUND	ID SECURITY PROTECTION FUND	FOREIGN LANG INTERPRETER GRANT	DUI TASK FORCE INDIANA - CITY/CO	WIRELESS - 911	PROSECUTOR LAW ENFORCEMENT
Cash and investments - beginning	\$ 34,389	\$ 11,583	\$ 55,313	\$ 68,571	\$ 8,384	\$ 2,262	\$ 49,346	\$ 15,060
Receipts:								
Taxes	-	-	145,473	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	228,388	32,109	-	-	7,150	19,755	104,433	-
Charges for services	-	-	-	5,384	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	6,345
Other receipts	-	-	-	-	-	-	91	-
Total receipts	<u>228,388</u>	<u>32,109</u>	<u>145,473</u>	<u>5,384</u>	<u>7,150</u>	<u>19,755</u>	<u>104,524</u>	<u>6,345</u>
Disbursements:								
Personal services	197,847	22,230	-	-	7,364	10,596	109,471	-
Supplies	6,057	-	-	-	-	-	-	-
Other services and charges	38,826	563	-	-	1,158	-	4,268	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	<u>16,050</u>	<u>2,434</u>	<u>55,313</u>	<u>4,130</u>	<u>-</u>	<u>11,416</u>	<u>40,131</u>	<u>12,510</u>
Total disbursements	<u>258,780</u>	<u>25,227</u>	<u>55,313</u>	<u>4,130</u>	<u>8,522</u>	<u>22,012</u>	<u>153,870</u>	<u>12,510</u>
Excess (deficiency) of receipts over disbursements	<u>(30,392)</u>	<u>6,882</u>	<u>90,160</u>	<u>1,254</u>	<u>(1,372)</u>	<u>(2,257)</u>	<u>(49,346)</u>	<u>(6,165)</u>
Cash and investments - ending	<u>\$ 3,997</u>	<u>\$ 18,465</u>	<u>\$ 145,473</u>	<u>\$ 69,825</u>	<u>\$ 7,012</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ 8,895</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CLERK 4D INCENTIVE	DRUG TASK FORCE	CAMPAIGN FINANCE ENFORCEMENT	WAYNE CO EDIT UNINCORPORATED	DOC COMMUNITY TRANSITION	GAL/CASA PROGRAM FUND	REASSESSMENT 2015
Cash and investments - beginning	\$ 139,259	\$ 57,981	\$ 3,644	\$ 1,345,472	\$ 67,649	\$ 100,370	\$ 336,044
Receipts:							
Taxes	-	-	-	557,604	-	-	302,581
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	47,529	-	-	29,305	34,633	25,197
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	177	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	47,529	177	557,604	29,305	34,633	327,778
Disbursements:							
Personal services	-	-	-	-	-	13,217	241,489
Supplies	-	-	-	-	-	1,501	2,211
Other services and charges	-	-	-	28,464	1,152	8,380	30,207
Debt service - principal and interest	-	-	-	965,642	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	46,154	-	300,000	2,379	971	11,180
Total disbursements	-	46,154	-	1,294,106	3,531	24,069	285,087
Excess (deficiency) of receipts over disbursements	-	1,375	177	(736,502)	25,774	10,564	42,691
Cash and investments - ending	\$ 139,259	\$ 59,356	\$ 3,821	\$ 608,970	\$ 93,423	\$ 110,934	\$ 378,735

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CLERK ARRA FUND	PROSECUTOR ARRA FUND	ELECTED OFFICIALS TRAINING	CUMULATIVE CAPITAL DEVELOP - CO	BRIDGE FUND	CUM BLDG COURTHOUSE	GENERAL DRAIN IMPROVEMENT
Cash and investments - beginning	\$ 9,873	\$ 20,408	\$ 1,838	\$ 1,935,506	\$ 4,341,505	\$ 825,747	\$ 25,617
Receipts:							
Taxes	-	-	-	366,027	904,785	246,760	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	30,511	75,419	20,568	6,894
Charges for services	-	-	5,384	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	123,000	185,119	2,504	-
Total receipts	-	-	5,384	519,538	1,165,323	269,832	6,894
Disbursements:							
Personal services	-	-	-	500,000	135,172	-	-
Supplies	-	-	-	-	13,936	-	-
Other services and charges	-	-	-	-	795,418	126,148	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,000	-	-
Other disbursements	640	-	-	86,201	7,062	1,325	8,766
Total disbursements	640	-	-	586,201	952,588	127,473	8,766
Excess (deficiency) of receipts over disbursements	(640)	-	5,384	(66,663)	212,735	142,359	(1,872)
Cash and investments - ending	\$ 9,233	\$ 20,408	\$ 7,222	\$ 1,868,843	\$ 4,554,240	\$ 968,106	\$ 23,745

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	WAYNE EMP HEALTH TRUST FUND	CITY & TOWN COURT COSTS	CORONERS CONT EDUC FUND	WEED COLLECTIONS	TAX SALE SURPLUS	TAX SALE REDEMPTION	SURPLUS TAX
Cash and investments - beginning	\$ 2,569,268	\$ 31,992	\$ 1,066	\$ -	\$ 417,848	\$ 111,826	\$ 8,452
Receipts:							
Taxes	-	-	-	-	335,552	115,094	11,634
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	11,356	-	-	-	-
Fines and forfeits	-	56,259	-	30,302	-	-	-
Other receipts	4,061,555	-	-	-	-	-	-
Total receipts	<u>4,061,555</u>	<u>56,259</u>	<u>11,356</u>	<u>30,302</u>	<u>335,552</u>	<u>115,094</u>	<u>11,634</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,597,276	54,497	11,346	30,302	342,804	192,213	8,146
Total disbursements	<u>4,597,276</u>	<u>54,497</u>	<u>11,346</u>	<u>30,302</u>	<u>342,804</u>	<u>192,213</u>	<u>8,146</u>
Excess (deficiency) of receipts over disbursements	<u>(535,721)</u>	<u>1,762</u>	<u>10</u>	<u>-</u>	<u>(7,252)</u>	<u>(77,119)</u>	<u>3,488</u>
Cash and investments - ending	<u>\$ 2,033,547</u>	<u>\$ 33,754</u>	<u>\$ 1,076</u>	<u>\$ -</u>	<u>\$ 410,596</u>	<u>\$ 34,707</u>	<u>\$ 11,940</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	TAX DISTRIBUTIONS	STATE FINES & FORFEITURES	STATE SALES DISCLOSURE	SEWER COLLECTIONS	OVERWEIGHT VEHICLES	STATE GENERAL FEES	INHERITANCE TAX
Cash and investments - beginning	\$ -	\$ 6,547	\$ 675	\$ -	\$ 12,237	\$ 6,845	\$ 577,610
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	1,632,466
Charges for services	-	-	7,425	-	-	115,688	-
Fines and forfeits	-	39,735	-	129,599	146,159	-	-
Other receipts	46,626,672	-	-	-	-	-	-
Total receipts	46,626,672	39,735	7,425	129,599	146,159	115,688	1,632,466
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	46,626,672	41,603	7,275	129,599	144,043	118,195	1,833,154
Total disbursements	46,626,672	41,603	7,275	129,599	144,043	118,195	1,833,154
Excess (deficiency) of receipts over disbursements	-	(1,868)	150	-	2,116	(2,507)	(200,688)
Cash and investments - ending	\$ -	\$ 4,679	\$ 825	\$ -	\$ 14,353	\$ 4,338	\$ 376,922

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	SPEC DEATH BENEFIT FEES	EDUCATION PLATE FEE FUND	CONVENTION BUREAU	FINANCIAL INSTITUTION TAX	SHERIFF PENSION TRUST FUND	VICTIM ASSIST COORD GRANT	CONVENTION FUND - BOND&INT ACCT
Cash and investments - beginning	\$ 585	\$ -	\$ 29,400	\$ -	\$ 31,476	\$ 97	\$ 7
Receipts:							
Taxes	-	-	493,738	-	-	-	58,436
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,163	-	577,761	-	56,920	-
Charges for services	7,040	-	-	-	52,760	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>7,040</u>	<u>1,163</u>	<u>493,738</u>	<u>577,761</u>	<u>52,760</u>	<u>56,920</u>	<u>58,436</u>
Disbursements:							
Personal services	-	-	-	-	-	53,337	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	7,290	1,163	450,944	577,761	62,730	3,074	58,436
Total disbursements	<u>7,290</u>	<u>1,163</u>	<u>450,944</u>	<u>577,761</u>	<u>62,730</u>	<u>56,411</u>	<u>58,436</u>
Excess (deficiency) of receipts over disbursements	<u>(250)</u>	<u>-</u>	<u>42,794</u>	<u>-</u>	<u>(9,970)</u>	<u>509</u>	<u>-</u>
Cash and investments - ending	<u>\$ 335</u>	<u>\$ -</u>	<u>\$ 72,194</u>	<u>\$ -</u>	<u>\$ 21,506</u>	<u>\$ 606</u>	<u>\$ 7</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	MORTGAGE FEE FUND	CHILD RESTRAINT SYST VIOLATION	INTERSTATE COMPACT FEES - PROB	RIVERBOAT REVENUE SHARING	HEA 1001-2008 ST HOMESTEAD CR	CONTRACTOR'S BID	LOCAL OPTION PROPERTY TAX REPLACEMENT
Cash and investments - beginning	\$ 403	\$ 25	\$ 126	\$ -	\$ 8,798	\$ 23,420	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	408,259	80	-	5,525,937
Charges for services	5,895	-	1,438	-	-	-	-
Fines and forfeits	-	50	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>5,895</u>	<u>50</u>	<u>1,438</u>	<u>408,259</u>	<u>80</u>	<u>-</u>	<u>5,525,937</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,795	75	1,564	408,259	-	1,050	5,525,937
Total disbursements	<u>5,795</u>	<u>75</u>	<u>1,564</u>	<u>408,259</u>	<u>-</u>	<u>1,050</u>	<u>5,525,937</u>
Excess (deficiency) of receipts over disbursements	<u>100</u>	<u>(25)</u>	<u>(126)</u>	<u>-</u>	<u>80</u>	<u>(1,050)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 503</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,878</u>	<u>\$ 22,370</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	EDIT FUND	ADULT PROTECTION FUND	FEDERAL EQUITABLE SHARING ACCT	HEALTH DONATIONS	HIGHWAY SAFETY BIG CITY/COUNTY	HIV GRANT	SPECIAL FIREARMS - SHERIFF
Cash and investments - beginning	\$ -	\$ 4,767	\$ 87	\$ 7,106	\$ 5,871	\$ 24,749	\$ 1,948
Receipts:							
Taxes	2,809,132	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	26,000	41,095	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	80,961	-	2,100	-	-	-
Total receipts	<u>2,809,132</u>	<u>80,961</u>	<u>-</u>	<u>2,100</u>	<u>26,000</u>	<u>41,095</u>	<u>-</u>
Disbursements:							
Personal services	-	69,865	-	-	-	1,700	-
Supplies	-	2,918	-	-	-	-	-
Other services and charges	-	1,449	-	-	-	19,939	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,809,132	5,001	-	-	30,979	15,128	1,948
Total disbursements	<u>2,809,132</u>	<u>79,233</u>	<u>-</u>	<u>-</u>	<u>30,979</u>	<u>36,767</u>	<u>1,948</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,728</u>	<u>-</u>	<u>2,100</u>	<u>(4,979)</u>	<u>4,328</u>	<u>(1,948)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 6,495</u>	<u>\$ 87</u>	<u>\$ 9,206</u>	<u>\$ 892</u>	<u>\$ 29,077</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	TRANSLATOR FEES	YOUTH CENTER DONATIONS	CARDINAL GREENWAY FUND	HISTORIC NATIONAL ROAD GRANT	STATE INDUSTRY GRANT	EQUIPMENT GRANT - WCSD & RPD	DARE PROGRAM - SHERIFF DEPT
Cash and investments - beginning	\$ 8,326	\$ 886	\$ -	\$ -	\$ 23,133	\$ -	\$ 706
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	32,704	21,176	-	22,122	-
Charges for services	2,475	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,475</u>	<u>-</u>	<u>32,704</u>	<u>21,176</u>	<u>-</u>	<u>22,122</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	32,704	21,176	23,133	10,224	706
Total disbursements	<u>-</u>	<u>-</u>	<u>32,704</u>	<u>21,176</u>	<u>23,133</u>	<u>10,224</u>	<u>706</u>
Excess (deficiency) of receipts over disbursements	<u>2,475</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,133)</u>	<u>11,898</u>	<u>(706)</u>
Cash and investments - ending	<u>\$ 10,801</u>	<u>\$ 886</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,898</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	BIOTERRORISM GRANT - HEALTH	MATERNAL & CHILD HEALTH (MCH)	4-D COURT FUND	PDFWC SPF-SIG GRANT - COMM CORR	JAIL BOND DEBT SERVICE	DARE DONATIONS - SHERIFF - MISC	K-9 DONATIONS - SHERIFF - MISC
Cash and investments - beginning	\$ 4,476	\$ 34,695	\$ 57,839	\$ 23,961	\$ 6,158,706	\$ 3,455	\$ 8,955
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	12,896	63,356	162,524	-	2,762,967	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	756	6,000
Total receipts	12,896	63,356	162,524	-	2,762,967	756	6,000
Disbursements:							
Personal services	-	-	137,792	-	-	-	-
Supplies	-	-	142	-	-	-	-
Other services and charges	7,280	58,869	1,350	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,576	-	8,432	-	1,995,000	159	3,385
Total disbursements	11,856	58,869	147,716	-	1,995,000	159	3,385
Excess (deficiency) of receipts over disbursements	1,040	4,487	14,808	-	767,967	597	2,615
Cash and investments - ending	\$ 5,516	\$ 39,182	\$ 72,647	\$ 23,961	\$ 6,926,673	\$ 4,052	\$ 11,570

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CHILDHOOD LEAD POISON PREVENTI	H1N1 GRANT	TITLE IV-D INCENTIVE FUND	HEALTH MAINTENANCE FUND	MLC3 PUBLIC HEALTH	DIST. 6 ADMIN. GRANT HOLDING	EMERG RESPONSE PLAN FUND
Cash and investments - beginning	\$ -	\$ 3,251	\$ 71,544	\$ 49,709	\$ 5	\$ -	\$ 60,986
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	10,127	-	44,729	48,170	-	63	6,920
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	10,127	-	44,729	48,170	-	63	6,920
Disbursements:							
Personal services	-	-	-	4,689	-	-	-
Supplies	-	-	-	4,837	-	-	809
Other services and charges	-	-	-	20,448	-	-	2,357
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,695
Other disbursements	10,127	-	-	29,978	-	-	-
Total disbursements	10,127	-	-	59,952	-	-	5,861
Excess (deficiency) of receipts over disbursements	-	-	44,729	(11,782)	-	63	1,059
Cash and investments - ending	\$ -	\$ 3,251	\$ 116,273	\$ 37,927	\$ 5	\$ 63	\$ 62,045

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	COUNTY OFFENDER TRANSPORTATION	REVOLVING LOAN FUND	COMM CORRECTION PROJECT INCOME	MOBILE HOME TAX SALE COST	SHERIFF DONATIONS	PDFWC - TOWN HALL	CONSOLIDATED EDIT FUND
Cash and investments - beginning	\$ 625	\$ 176,377	\$ 249,157	\$ 1,148	\$ 2,088	\$ 500	\$ 3,006,321
Receipts:							
Taxes	-	-	-	2,676	-	-	1,382,279
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	70,200	-	-	-	-
Charges for services	1,313	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	94,788	-	-	-	-	3,272
Total receipts	<u>1,313</u>	<u>94,788</u>	<u>70,200</u>	<u>2,676</u>	<u>-</u>	<u>-</u>	<u>1,385,551</u>
Disbursements:							
Personal services	-	-	37,307	-	-	-	-
Supplies	-	-	271	-	-	-	-
Other services and charges	-	-	47,429	-	-	-	1,682,232
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,198	1,025	-	500	-
Total disbursements	<u>-</u>	<u>-</u>	<u>86,205</u>	<u>1,025</u>	<u>-</u>	<u>500</u>	<u>1,682,232</u>
Excess (deficiency) of receipts over disbursements	<u>1,313</u>	<u>94,788</u>	<u>(16,005)</u>	<u>1,651</u>	<u>-</u>	<u>(500)</u>	<u>(296,681)</u>
Cash and investments - ending	<u>\$ 1,938</u>	<u>\$ 271,165</u>	<u>\$ 233,152</u>	<u>\$ 2,799</u>	<u>\$ 2,088</u>	<u>\$ -</u>	<u>\$ 2,709,640</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	HEALTH - CHC ADDITIONAL	COMMUNITY HEALTH CENTER	2009 COMMISSIONERS TAX SALE	DONATIONS FOR COUNTY USE	FEDERAL WITHHOLDING	STATE WITHHOLDING	CAGIT WITHHOLDING
Cash and investments - beginning	\$ 5,000	\$ 89,573	\$ 102,618	\$ 431	\$ -	\$ 35,903	\$ 15,509
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	6,120	252,383	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	481,841	4,260	1,355,207	422,444	181,540
Total receipts	<u>6,120</u>	<u>252,383</u>	<u>481,841</u>	<u>4,260</u>	<u>1,355,207</u>	<u>422,444</u>	<u>181,540</u>
Disbursements:							
Personal services	-	155,281	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	11,120	36,931	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	60,092	583,765	2,009	1,355,207	423,496	182,125
Total disbursements	<u>11,120</u>	<u>252,304</u>	<u>583,765</u>	<u>2,009</u>	<u>1,355,207</u>	<u>423,496</u>	<u>182,125</u>
Excess (deficiency) of receipts over disbursements	<u>(5,000)</u>	<u>79</u>	<u>(101,924)</u>	<u>2,251</u>	<u>-</u>	<u>(1,052)</u>	<u>(585)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 89,652</u>	<u>\$ 694</u>	<u>\$ 2,682</u>	<u>\$ -</u>	<u>\$ 34,851</u>	<u>\$ 14,924</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	FICA WITHHOLDING	HEALTH INSURANCE WITHHOLDING	HEALTH INSURANCE - RETIREES	SEC 125 DENTAL WITHHOLDING	SECTION 125 AFLAC WITHHOLDING	GARNISHEE WITHHOLDING	GARNISHEE - CHILD SUPPORT
Cash and investments - beginning	\$ -	\$ 15,000	\$ 518	\$ 43,323	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	<u>712,220</u>	<u>580,835</u>	<u>8,519</u>	<u>103,338</u>	<u>47,505</u>	<u>25,089</u>	<u>56,698</u>
Total receipts	<u>712,220</u>	<u>580,835</u>	<u>8,519</u>	<u>103,338</u>	<u>47,505</u>	<u>25,089</u>	<u>56,698</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>712,220</u>	<u>580,835</u>	<u>8,482</u>	<u>104,639</u>	<u>47,505</u>	<u>25,089</u>	<u>56,698</u>
Total disbursements	<u>712,220</u>	<u>580,835</u>	<u>8,482</u>	<u>104,639</u>	<u>47,505</u>	<u>25,089</u>	<u>56,698</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>37</u>	<u>(1,301)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 555</u>	<u>\$ 42,022</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, 2012  
 (Continued)

	BOSTON MUTUAL LIFE	FUTURE FUNDS - HOOSIER START	AIG INSURANCE	VOLUNTARY LIFE INSURANCE	GREAT WEST INSURANCE	UNITED WAY WITHHOLDING	FOP DUES - SHERIFF
Cash and investments - beginning	\$ 5,099	\$ -	\$ -	\$ 786	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	59,818	136,631	4,788	37,635	480	3,736	4,117
Total receipts	59,818	136,631	4,788	37,635	480	3,736	4,117
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	64,917	136,631	4,788	37,635	480	2,801	-
Total disbursements	64,917	136,631	4,788	37,635	480	2,801	-
Excess (deficiency) of receipts over disbursements	(5,099)	-	-	-	-	935	4,117
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 786	\$ -	\$ 935	\$ 4,117

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	REPUBLICAN PARTY WITHHOLDING	COUNTY RETIREMENT	HIGHWAY RETIREMENT WITHHOLDING	SHERIFF RETIREMENT WITHHOLDING	SEC 125 REIMBURSEMENT	PERF - VOLUNTARY POST	SEC 125 CHILD CARE REIMB
Cash and investments - beginning	\$ -	\$ 76,292	\$ 9,771	\$ -	\$ -	\$ 2,482	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	4,136	305,230	38,968	77,214	72,784	9,800	2,890
Total receipts	4,136	305,230	38,968	77,214	72,784	9,800	2,890
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,167	381,522	48,739	58,579	72,784	12,282	2,890
Total disbursements	3,167	381,522	48,739	58,579	72,784	12,282	2,890
Excess (deficiency) of receipts over disbursements	969	(76,292)	(9,771)	18,635	-	(2,482)	-
Cash and investments - ending	\$ 969	\$ -	\$ -	\$ 18,635	\$ -	\$ -	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	FRINGE BENEFIT CLEARING FUND	WAYNE COUNTY PROPERTY TAXES	HISTORIC NAT'L RD INTERP CNTR	EMA-2011 HOMELAND SECURITY	2011 EMA COMPETITIVE GRANT	2012 LAP EXPANSION 11-DJ-038	MEANINGFUL USE FUNDS-HEALTH
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	91,504	59,009	-	26,366	63,750
Charges for services	-	-	-	-	3,623	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	17,637	14,671	-	-	-	-	-
Total receipts	<u>17,637</u>	<u>14,671</u>	<u>91,504</u>	<u>59,009</u>	<u>3,623</u>	<u>26,366</u>	<u>63,750</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	26,366	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	32,816
Other disbursements	17,637	14,671	91,504	59,009	3,623	-	-
Total disbursements	<u>17,637</u>	<u>14,671</u>	<u>91,504</u>	<u>59,009</u>	<u>3,623</u>	<u>26,366</u>	<u>32,816</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	30,934
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,934</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	JAIL - COMMISSARY	SHERIFF - INMATE TRUST FUND	WIRELINE - 911	TREASURER CASH BOOK	CLERK TRUST ACCOUNT	CLERK - CHILD SUPPORT/ ISETS	Totals
Cash and investments - beginning	\$ 193,310	\$ 17,239	\$ 315,220	\$ 1,022,293	\$ 1,014,608	\$ 50,475	\$ 40,225,780
Receipts:							
Taxes	-	-	201,674	1,323,156	-	-	35,086,196
Licenses and permits	-	-	-	-	-	-	257,366
Intergovernmental	-	-	3	-	-	-	18,401,175
Charges for services	-	-	-	-	6,373,432	1,275,066	10,428,403
Fines and forfeits	-	-	-	-	-	-	611,745
Other receipts	408,065	1,174,380	338	-	-	-	61,413,424
Total receipts	408,065	1,174,380	202,015	1,323,156	6,373,432	1,275,066	126,198,309
Disbursements:							
Personal services	-	-	73,202	-	-	-	18,444,718
Supplies	-	-	-	-	-	-	3,033,201
Other services and charges	-	-	85,174	-	6,423,607	-	15,216,988
Debt service - principal and interest	-	-	-	-	-	-	965,642
Capital outlay	-	-	14,034	-	-	-	620,066
Other disbursements	367,997	1,179,852	344,825	1,022,293	-	1,311,682	88,221,707
Total disbursements	367,997	1,179,852	517,235	1,022,293	6,423,607	1,311,682	126,502,322
Excess (deficiency) of receipts over disbursements	40,068	(5,472)	(315,220)	300,863	(50,175)	(36,616)	(304,013)
Cash and investments - ending	\$ 233,378	\$ 11,767	\$ -	\$ 1,323,156	\$ 964,433	\$ 13,859	\$ 39,921,767

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WAYNE COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2012

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 115,644,191</u>	<u>\$ 116,196,878</u>

WAYNE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2012

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Revenue bonds	Purchase Land for Building Tourism	\$ 474,564	\$ 57,030
Capital Leases	Refinance Jail Bonds	<u>16,050,000</u>	<u>1,990,428</u>
Totals		<u>\$ 16,524,564</u>	<u>\$ 2,047,458</u>

WAYNE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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.

	Ending Balance
Governmental activities:	
Land	\$ 1,874,142
Infrastructure	683,764,632
Buildings	9,141,607
Improvements other than buildings	386,320
Machinery, equipment and vehicles	5,738,892
Total governmental activities	700,905,593
Total capital assets	\$ 700,905,593

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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](http://www.in.gov/sboa)

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Wayne County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of

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

requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. 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.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

May 8, 2013

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared 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, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program 2012 Lap Expansion 11-D	Indiana Criminal Justice Institute	16.738	2011-DJ-BX-2622	\$ 26,366
Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants To Units Of Local Government Equipment Grant-WCSD	Indiana Criminal Justice Institute	16.804	2011-DJ-038	22,122
Total - JAG Program Cluster				48,488
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2011-VA-GX-0039	31,920
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	Treasurer of Henry County, Indiana	16.580	2010-DJ-025	47,400
Total - Department of Justice				127,808
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Cardinal Greenway Historic National Road	Indiana Department of Transportation	20.205	DES#0401067 DES#0600776 DES#1006546 R#28554 DES#0901585	32,704 107,009 103,031 13,145 61,788
Total - Highway Planning and Construction Cluster				317,677
Highway Safety Cluster				
State and Community Highway Safety Safety Belt Performance	Indiana Criminal Justice Institute	20.600	032NHSTSA4022012	26,000
Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana	Indiana Criminal Justice Institute	20.601	K8-2012-03-03-33	19,755
Total - Highway Safety Cluster				45,755
Total - Department of Transportation				363,432
<u>Department of Education</u>				
Vocational Rehabilitation Cluster Rehabilitation Services - Vocational Rehabilitation Grants to States	Indiana Department of Education	84.126	2012VRHB	1,308

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, 2012  
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Public Health Emergency Preparedness	Indiana Department of Health	93.069	BPRS 188-70	<u>12,896</u>
Childhood Lead Poisoning Prevention Project - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	Indiana Department of Health	93.197	CLP 188-11	<u>10,127</u>
Centers for Disease Control and Prevention - Investigations and and Technical Assistance	Indiana Department of Health	93.283	BCC2012	<u>7,035</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	Clerk Incentive Prosecutor Incentive IV-D Court Clerk Prosecutor Indirect Costs	23,035 46,658 162,524 32,313 173,898 <u>46,920</u>
Total for Child Support Enforcement				<u>485,348</u>
ARRA Health Information Technology and Public Health	Direct Grant	93.729	CDC-RFA-HK10-1002ARRA10	<u>63,750</u>
HIV Prevention Activities - Health Department Based	Indiana State Department of Health	93.940	AIDS 188-3	<u>26,094</u>
Maternal and Child Health Services Block Grant to the States	Indiana State Department of Health	93.994	MCH2012	<u>63,356</u>
Total - Department of Health and Human Services				<u>668,606</u>
<u>Social Security Administration</u>				
Disability Insurance/SSI Cluster Social Security - Disability Insurance (DI)	Indiana Family and Social Services Administration	96.001	DISAB_DETTF12	<u>42</u>
<u>Department of Homeland Security</u>				
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	FY2012	<u>59,009</u>
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Indiana Criminal Justice Institute	97.036	2012-1997	<u>93,231</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	FY2012	<u>59,415</u>
Total - Department of Homeland Security				<u>211,655</u>
Total federal awards expended				<u>\$ 1,372,851</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, 2012:

Program Title	Federal CFDA Number	2012
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	\$ 10,224
Highway Planning and Construction	20.205	145,384
State and Community Highway Safety	20.600	14,391
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	8,928

WAYNE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unqualified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

No matters are reportable.

**Section III – Federal Award Findings and Questioned Costs**

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

March 1, 2013

State Board of Accounts  
Attn: Kim Wesley

RE: Summary Schedule of Prior Audit Findings  
Federal Finding 2011-1, Inaccurate ISETS Subaccount Balances

Original SBA Audit Report Number: B40683

Contact Person: Staci A. Terry

Phone Number: (765) 973-9448

Status of Finding:

In response to Federal Finding 2011-1, our caseworkers have taken consistent action to update balances in ISETS in all of 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

We believe that these measures have resulted in more consistent balances in case files and ISETS records.

WAYNE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 8, 2013, with Karen L. Stevens, Auditor; Dennis A. Burns, President of the Board of County Commissioners; and Jeffrey C. Plasterer, President of the County Council. Our audit disclosed no material items that warrant comment at this time.