

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WAYNE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**  
09/25/2024



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Mark Hoelscher	01-01-23 to 12-31-24
County Treasurer	Nancy Funk	01-01-23 to 12-31-24
Clerk of the Circuit Court	Debra Berry	01-01-23 to 12-31-24
County Sheriff	Randy Retter	01-01-23 to 12-31-24
County Recorder	Debra Tiemann	01-01-23 to 12-31-24
President of the Board of County Commissioners	Jeff Plasterer	01-01-23 to 12-31-24
President of the County Council	Beth Leisure	01-01-23 to 12-31-24



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

### **Report on the Audit of the Financial Statement**

#### ***Adverse and Unmodified Opinions***

We have audited the accompanying financial statement of Wayne County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, and the related notes to the financial statement as listed in the Table of Contents.

#### ***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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2023, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

#### ***Basis for Adverse and Unmodified Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As discussed in Note 1 to 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.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of the County's 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.



Beth Kelley, CPA, CFE  
Deputy State Examiner

August 21, 2024

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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.

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units 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 County's Annual Financial Report 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 other information presented was approved by management of the County. It is 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
County General	\$ 11,652,791	\$ 31,710,994	\$ 32,407,462	\$ 10,956,323
Accident Report-Sheriff	8,444	5,736	-	14,180
Aviation Fund-Sheriff	704	-	-	704
Contractor's Bid	22,370	-	-	22,370
Campaign Finance Enforce	4,640	125	-	4,765
Wayne Co Edit Unincorp	2,395,577	734,136	93,088	3,036,625
City & Town Court Costs	27,227	10,628	-	37,855
Clerk Record Perpetuation	26,938	31,684	61,385	(2,763)
Community Corr-Project Income	(27,923)	177,829	152,078	(2,172)
DOC Community Transition	160,691	33,100	111,683	82,108
County Sales Disclosure	63,062	14,960	6,503	71,519
Bridge Fund	3,706,768	1,708,958	1,468,812	3,946,914
Cumulative Capital Devel	848,852	374,341	451,234	771,959
Cum Bldg Courthouse	596,008	273,907	304,378	565,537
Co Drug Free Community	64,425	50,551	73,378	41,598
GIS-Interlocal Agreement	283,210	200,048	171,153	312,105
Emergency Planning/Right	87,421	8,517	5,415	90,523
Recorder Enhanced Access	28,841	-	-	28,841
Extradition & Sheriff Asst	1,017	-	8	1,009
Firearms-Sheriff	36,673	23,650	1,225	59,098
General Drain Improvement	34,275	5,325	30,935	8,665
Health Dept	136,578	835,480	721,629	250,429
ID Security Protection	68,001	9,624	64,748	12,877
Levy Excess Fund	1,893	-	-	1,893
Health Maintenance Fund	145,912	48,859	36,505	158,266
Local Road & Street	197,899	697,291	743,246	151,944
Co Medical Care Inmates	338	13,802	13,493	647
Misdemeanant Fund-Sheriff	113,524	40,696	43,418	110,802
Highway	1,963,975	2,303,227	3,582,597	684,605
Omitted PP Audits	7,830	-	7,830	-
Plat Book Maintenance	100,933	30,090	25,906	105,117
Rainy Day Fund	4,000,000	-	-	4,000,000
Recorder's Perpetuation	702,543	258,775	173,713	787,605
Sex & Violent Offenders Reg.	14,578	2,683	2,995	14,266
Supp Public Defender Fund	356,172	85,729	53,336	388,565
Surplus Tax	17,448	19,553	28,617	8,384
Surveyor Corner Perpetuat	209,503	48,120	15,630	241,993
Tax Sale Redemption	67,734	133,237	156,814	44,157
Tax Sale Surplus	1,077,889	276,036	655,426	698,499
Unsafe Bldg-County	5,000	-	-	5,000
Victim Assist Coord Grant	(229,738)	283,217	59,431	(5,952)
Casa Program Fund	254,941	58,503	57,408	256,036
Elected Officials Train	51,529	9,624	51,044	10,109
County Offender Transport	10,751	875	-	11,626
Wayne County 911 Fund	1,343,729	782,927	770,595	1,356,061
Reassessment	200	-	200	-
Adult Probation Users	26,356	134,508	42,657	118,207
Juvenile Probation Users	19,029	1,526	275	20,280
General Drain Maintenance	75,619	53,155	50,847	77,927
Convention Fund-Bond&Int	40,539	41,412	42,238	39,713
Drug Task Force	34,108	48,333	26,673	55,768
Community Health Center	20,648	-	20,648	-
Jail Bond Debt Service	1,763,390	-	1,713,390	50,000
Wayne Emp Health Trust	270	-	-	270
Health Insurance Withhold	115	617,439	617,439	115
Boston Mutual Life	-	83,344	83,344	-
Garnishee-Child Support	-	41,076	41,076	-
Federal Withholding	-	1,364,065	1,364,064	1
Fica Withholding	-	1,261,810	1,261,810	-
Sec 125 Reimbursement	-	45,472	45,472	-
Cagit Withholding	-	221,051	221,051	-
County Retirement	-	558,647	558,497	150
Wayne County Property Tax	-	26,069	26,069	-
Sheriff Retirement W-Hold	-	49,341	49,341	-
State Withholding	-	517,869	517,869	-
Garnishee Withholding	-	22,046	22,046	-
Sheriff Pension Trust	58,735	49,351	70,000	38,086
FIT Tax	95,377	1,272,815	1,368,192	-
State Fines & Forfeitures	6,144	9,629	16,111	(338)
Infraction Deferral Progr	1,065	23,036	23,379	722
Overweight Vehicles	4,993	70,726	75,719	-
Spec Death Benefit Fees	245	3,772	4,017	-

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
State Sales Disclosure	1,250	14,840	15,250	840
Coroners Cont Educ Fund	1,366	12,905	13,603	668
Interstate Compact Fees	179	884	1,063	-
Mortgage Fee Fund	406	4,900	5,306	-
Sex/Violent Offender Fees ST	34	298	322	10
Child Restraint Violation	25	275	300	-
Education Plate Fees	637	469	-	1,106
Riverboat Rev. Sharing	85,062	289,188	374,250	-
Convention Bureau	87,742	951,764	872,688	166,818
Prosecutor Law Enforce	29,182	11,706	10,347	30,541
Title IV-D Incentive	362,092	283,150	92,503	552,739
New-Prosecutor 4D Incent	51,764	49,878	7,853	93,789
Clerk 4D Incentive	36,386	-	-	36,386
New-Clerk 4D Incentive	304,319	33,150	265,051	72,418
After Settlement Collections	2,976,288	1,361,219	2,975,588	1,361,919
Sheriff Inmate Trust Fund	63,012	1,428,347	1,362,504	128,855
Sheriff Commissary Fund	266,852	297,511	284,245	280,118
Clerk Trust	1,427,896	6,762,900	6,753,576	1,437,220
Child Support	16,726	642,483	643,441	15,768
JDAI Alternative	(4,963)	32,070	18,010	9,097
Community Crossings Highway	(119,036)	238,073	119,037	-
MVH Restricted	(796,315)	2,849,595	1,503,544	549,736
Opioid Restricted	290,402	80,643	411,000	(39,955)
Opioid Unrestricted	123,347	22,071	-	145,418
User Fee Fund	673,048	13,725	335,695	351,078
Translator Fees	3,255	-	1,000	2,255
Jury Pay Fund	-	331,874	26,498	305,376
Juv Prob Inf Adj Fees	-	31,779	28,864	2,915
Dare Donations-Sheriff	924	-	-	924
Donations For County Use	447	-	-	447
Health Donations	9,055	-	92	8,963
Fairgrounds Donations	3,362	417	-	3,779
K-9 Donations-Sheriff	361	11,166	280	11,247
Sheriff Donations	2,549	375	250	2,674
Court Interpreter Grant	(3,997)	16,517	12,954	(434)
10% Sugar Creek Tiff	23,177	-	-	23,177
Adult Protection Fund	669	-	669	-
4-D Court -Fund	(134,818)	292,878	144,084	13,976
Co Law Enforce Cont Ed	1,200	-	-	1,200
Consolidated Edit Fund	5,223,213	1,837,924	1,163,592	5,897,545
State General Fees	523	25,047	26,309	(739)
Highway Safety/OPO/DUI	2,228	6,133	8,361	-
Commissioners Tax Sale	171,434	80,603	77,274	174,763
ILHDTA	118,820	30,401	44,325	104,896
Mobile Home Tax Sale Cost	12,888	1,750	1,770	12,868
Pre Trial Diversion Fund	5,379	6,105	9,914	1,570
Revolving Loan Fund	328,047	55,812	-	383,859
Sheriff's Federal Seizure F	8,003	547	-	8,550
Wayne Co Redevelopment	350,569	1,082,530	402,425	1,030,674
JDAI Alternative 20-21	(11,050)	42,368	31,318	-
Highway from Jail Bond	-	1,713,390	-	1,713,390
Sec 125 Dental Withhold	-	130,681	130,681	-
Voluntary Life Insurance	-	50,269	50,269	-
United Way Withholding	-	2,590	2,590	-
FOP Dues-Sheriff	-	7,063	7,063	-
Republican Party Withhold	-	441	441	-
Aflac Group	78	-	-	78
McCready & Keene Pre Tax	-	6,580	6,580	-
McCready & Keene Post Tax	-	640	640	-
AUL Short Term	-	56,857	56,857	-
HSA Withholding	-	78,000	78,000	-
Perf-Voluntary Post	-	28,178	28,178	-
Settlement	(1,313)	61,506,139	60,583,276	921,550
LIT Certified Shares	124	15,694,913	15,743,772	(48,735)
Edit Fund	(124)	3,943,711	3,893,092	50,495
H1N1 Grant	3,251	-	3,251	-
Federal Equitable Sharing	1,733	-	-	1,733
HELP	-	20,000	20,000	-
ARP Coronavirus Local Fiscal	12,371,321	-	996,435	11,374,886
Interpreter Grant	-	530	-	530
Community Correction DOC-Odd	8,630	371,968	380,598	-
Community Correction DOC-Even	1,035	-	-	1,035

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Emergency Preparedness Grant	(6,066)	9,358	8,026	(4,734)
Naming Rights	77,110	100,000	75,640	101,470
Health / Immunization Grant	70,289	-	70,289	-
HIVGrant	(19,455)	19,455	-	-
JDAI Coordination	58,844	11,047	63,125	6,766
PDFWC SPF-SIG Grant-Comm Co	23,961	-	23,961	-
Capacity Build Grant	9,557	871	10,428	-
IDOC Juvenile	7,749	-	7,749	-
Health Center	33,068	208	33,276	-
GAL/CASA Special Pilot Program	871	-	871	-
Justice Reinvestment Grant #1	1,989	77,774	79,605	158
Statewide PRCG Wayne	578	-	-	578
IHAP	1,978	-	1,978	-
Court Reform Security Grant	-	1,251	1,251	-
HIV/STD CLINICAL	(50,783)	50,783	-	-
HIV PREVENTION	(56,429)	100,317	141,664	(97,776)
Wayne County Small Business LP	22,674	142,387	45,763	119,298
Family Recovery Court	28,040	17,250	34,483	10,807
Problem Solving Court Grant	980	-	980	-
JDAI Coordination 20-21	7,867	9,890	17,757	-
COVID TESTING	(136,519)	303,183	166,664	-
IMMUNIZATION GRANT	(14,966)	54,674	75,203	(35,495)
Court Technology Grant	-	50,000	50,000	-
IMMUNIZATION GRANT 4YR	(38,809)	71,035	40,293	(8,067)
Problem Solving Court 21-22	6,223	10,000	15,328	895
2019 PRE DISASTER MITIGATION	(6,323)	-	11,902	(18,225)
2022 Hazardous Materials Prep	(2,915)	2,915	-	-
Bulletproof Vest Grant	28,977	1	-	28,978
Harm Reduction Community Fund	27,712	30,051	28,681	29,082
Clinical Services	(130,630)	3,821,257	3,213,138	477,489
CoAg School Grant	341,034	82,525	248,023	175,536
Court Reform Security 2022	-	32,000	32,000	-
Safety Pin Grant	(75,571)	154,011	80,644	(2,204)
US Treasury	132,672	167,845	300,517	-
Lead Grant	(22,034)	61,387	46,843	(7,490)
Duke Energy Foundation	6	-	6	-
State Homeland Security Progra	-	20,850	20,850	-
FIRM (Fetal Infant Morality)	-	-	1,998	(1,998)
DRUG FREE WAYNE CO- Mini Grant	1,759	2,000	3,556	203
COVID Vaccine Ins Rei	366,185	313,430	453,700	225,915
Totals	<u>\$ 57,856,103</u>	<u>\$ 156,385,304</u>	<u>\$ 156,298,612</u>	<u>\$ 57,942,795</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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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.* Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's 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.* 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 the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Intergovernmental receipts.* Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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.* Amounts received 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).

*Utility fees.* Amounts received from charges for current services.

*Penalties.* Amounts received from late payment fees.

*Other receipts.* Amounts received from various sources, including, but 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.* Amounts disbursed 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.* Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

*Other services and charges.* Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

*Debt service - principal and interest.* Amounts disbursed for 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but 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. Interfund Transfers**

The County may, from time to time, make transfers 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 amounts 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 amounts 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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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, the following: 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 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS 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  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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. 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of funds set up for reimbursable grants that have not been received prior to December 31, 2023, and funds with disbursements in excess of receipts.

OTHER INFORMATION

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	County General	Accident Report-Sheriff	Aviation Fund-Sheriff	Contractor's Bid	Campaign Finance Enforce
Cash and investments - beginning	\$ 11,652,791	\$ 8,444	\$ 704	\$ 22,370	\$ 4,640
Receipts:					
Taxes	17,910,539	-	-	-	-
Licenses and permits	103,930	-	-	-	-
Intergovernmental receipts	7,964,125	-	-	-	-
Charges for services	1,915,315	5,736	-	-	125
Fines and forfeits	66	-	-	-	-
Other receipts	3,817,019	-	-	-	-
Total receipts	<u>31,710,994</u>	<u>5,736</u>	<u>-</u>	<u>-</u>	<u>125</u>
Disbursements:					
Personal services	20,175,539	-	-	-	-
Supplies	711,319	-	-	-	-
Other services and charges	10,596,967	-	-	-	-
Capital outlay	456,593	-	-	-	-
Other disbursements	467,044	-	-	-	-
Total disbursements	<u>32,407,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(696,468)</u>	<u>5,736</u>	<u>-</u>	<u>-</u>	<u>125</u>
Cash and investments - ending	<u>\$ 10,956,323</u>	<u>\$ 14,180</u>	<u>\$ 704</u>	<u>\$ 22,370</u>	<u>\$ 4,765</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Wayne Co Edit Unincorp	City & Town Court Costs	Clerk Record Perpetuation	Community Corr-Project Income	DOC Community Transition	County Sales Disclosure
Cash and investments - beginning	\$ 2,395,577	\$ 27,227	\$ 26,938	\$ (27,923)	\$ 160,691	\$ 63,062
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	724,629	-	3,350	-	33,100	-
Charges for services	9,507	8,518	23,452	66,273	-	14,960
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,110	4,882	111,556	-	-
Total receipts	734,136	10,628	31,684	177,829	33,100	14,960
Disbursements:						
Personal services	-	-	58,515	148,074	-	-
Supplies	-	-	-	12	-	-
Other services and charges	83,581	-	-	3,992	614	6,473
Capital outlay	9,507	-	2,870	-	69	-
Other disbursements	-	-	-	-	111,000	30
Total disbursements	93,088	-	61,385	152,078	111,683	6,503
Excess (deficiency) of receipts over (under) disbursements	641,048	10,628	(29,701)	25,751	(78,583)	8,457
Cash and investments - ending	\$ 3,036,625	\$ 37,855	\$ (2,763)	\$ (2,172)	\$ 82,108	\$ 71,519

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Bridge Fund	Cumulative Capital Devel	Cum Bldg Courthouse	Co Drug Free Community	GIS-Interlocal Agreement
Cash and investments - beginning	\$ 3,706,768	\$ 848,852	\$ 596,008	\$ 64,425	\$ 283,210
Receipts:					
Taxes	978,813	341,682	250,011	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	690,145	32,659	23,896	-	-
Charges for services	-	-	-	38,949	-
Fines and forfeits	-	-	-	-	-
Other receipts	40,000	-	-	11,602	200,048
Total receipts	<u>1,708,958</u>	<u>374,341</u>	<u>273,907</u>	<u>50,551</u>	<u>200,048</u>
Disbursements:					
Personal services	209,702	-	-	-	75,899
Supplies	71,437	-	-	-	-
Other services and charges	1,187,661	-	304,378	72,204	77,754
Capital outlay	12	451,234	-	1,174	17,500
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,468,812</u>	<u>451,234</u>	<u>304,378</u>	<u>73,378</u>	<u>171,153</u>
Excess (deficiency) of receipts over (under) disbursements	<u>240,146</u>	<u>(76,893)</u>	<u>(30,471)</u>	<u>(22,827)</u>	<u>28,895</u>
Cash and investments - ending	<u>\$ 3,946,914</u>	<u>\$ 771,959</u>	<u>\$ 565,537</u>	<u>\$ 41,598</u>	<u>\$ 312,105</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Emergency Planning/Right	Recorder Enhanced Access	Extradition & Sheriff Asst	Firearms-Sheriff	General Drain Improvement
Cash and investments - beginning	\$ 87,421	\$ 28,841	\$ 1,017	\$ 36,673	\$ 34,275
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	8,517	-	-	23,650	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	5,325
Total receipts	<u>8,517</u>	<u>-</u>	<u>-</u>	<u>23,650</u>	<u>5,325</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,415	-	-	-	-
Capital outlay	-	-	8	1,225	-
Other disbursements	-	-	-	-	30,935
Total disbursements	<u>5,415</u>	<u>-</u>	<u>8</u>	<u>1,225</u>	<u>30,935</u>
Excess (deficiency) of receipts over (under) disbursements	<u>3,102</u>	<u>-</u>	<u>(8)</u>	<u>22,425</u>	<u>(25,610)</u>
Cash and investments - ending	<u>\$ 90,523</u>	<u>\$ 28,841</u>	<u>\$ 1,009</u>	<u>\$ 59,098</u>	<u>\$ 8,665</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health Dept	ID Security Protection	Levy Excess Fund	Health Maintenance Fund	Local Road & Street	Co Medical Care Inmates
Cash and investments - beginning	\$ 136,578	\$ 68,001	\$ 1,893	\$ 145,912	\$ 197,899	\$ 338
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	252,415	-	-	-	-	-
Intergovernmental receipts	73,660	-	-	48,859	697,291	-
Charges for services	6,154	9,609	-	-	-	13,577
Fines and forfeits	-	-	-	-	-	-
Other receipts	503,251	15	-	-	-	225
Total receipts	835,480	9,624	-	48,859	697,291	13,802
Disbursements:						
Personal services	544,378	-	-	36,505	-	-
Supplies	88,265	-	-	-	310,319	-
Other services and charges	85,050	-	-	-	-	-
Capital outlay	3,688	4,748	-	-	432,927	13,493
Other disbursements	248	60,000	-	-	-	-
Total disbursements	721,629	64,748	-	36,505	743,246	13,493
Excess (deficiency) of receipts over (under) disbursements	113,851	(55,124)	-	12,354	(45,955)	309
Cash and investments - ending	\$ 250,429	\$ 12,877	\$ 1,893	\$ 158,266	\$ 151,944	\$ 647

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	<u>Misdemeanant Fund-Sheriff</u>	<u>Highway</u>	<u>Omitted PP Audits</u>	<u>Plat Book Maintenance</u>	<u>Rainy Day Fund</u>
Cash and investments - beginning	\$ 113,524	\$ 1,963,975	\$ 7,830	\$ 100,933	\$ 4,000,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	14,360	-	-	-
Intergovernmental receipts	-	2,053,281	-	-	-
Charges for services	40,696	49,936	-	29,910	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	185,650	-	180	-
Total receipts	<u>40,696</u>	<u>2,303,227</u>	<u>-</u>	<u>30,090</u>	<u>-</u>
Disbursements:					
Personal services	-	1,434,974	-	22,398	-
Supplies	-	688,921	-	464	-
Other services and charges	-	472,379	-	2,424	-
Capital outlay	43,418	66,573	7,830	620	-
Other disbursements	-	919,750	-	-	-
Total disbursements	<u>43,418</u>	<u>3,582,597</u>	<u>7,830</u>	<u>25,906</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,722)</u>	<u>(1,279,370)</u>	<u>(7,830)</u>	<u>4,184</u>	<u>-</u>
Cash and investments - ending	<u>\$ 110,802</u>	<u>\$ 684,605</u>	<u>\$ -</u>	<u>\$ 105,117</u>	<u>\$ 4,000,000</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Recorder's Perpetuation	Sex & Violent Offenders Req.	Supp Public Defender Fund	Surplus Tax	Surveyor Corner Perpetuat	Tax Sale Redemption
Cash and investments - beginning	\$ 702,543	\$ 14,578	\$ 356,172	\$ 17,448	\$ 209,503	\$ 67,734
Receipts:						
Taxes	-	-	-	320	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	158,625	2,683	73,316	19,233	48,045	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	100,150	-	12,413	-	75	133,237
Total receipts	258,775	2,683	85,729	19,553	48,120	133,237
Disbursements:						
Personal services	84,722	-	46,797	-	6,446	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	6,539	-	-	-
Capital outlay	88,991	2,995	-	28,617	9,184	156,814
Other disbursements	-	-	-	-	-	-
Total disbursements	173,713	2,995	53,336	28,617	15,630	156,814
Excess (deficiency) of receipts over (under) disbursements	85,062	(312)	32,393	(9,064)	32,490	(23,577)
Cash and investments - ending	\$ 787,605	\$ 14,266	\$ 388,565	\$ 8,384	\$ 241,993	\$ 44,157

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Tax Sale Surplus	Unsafe Bldg-County	Victim Assist Coord Grant	Casa Program Fund	Elected Officials Train	County Offender Transport
Cash and investments - beginning	\$ 1,077,889	\$ 5,000	\$ (229,738)	\$ 254,941	\$ 51,529	\$ 10,751
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	35,434	54,355	-	-
Charges for services	276,036	-	-	4,148	9,609	875
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	247,783	-	15	-
Total receipts	276,036	-	283,217	58,503	9,624	875
Disbursements:						
Personal services	-	-	59,431	38,842	-	-
Supplies	-	-	-	996	-	-
Other services and charges	-	-	-	16,410	11,044	-
Capital outlay	655,426	-	-	-	-	-
Other disbursements	-	-	-	1,160	40,000	-
Total disbursements	655,426	-	59,431	57,408	51,044	-
Excess (deficiency) of receipts over (under) disbursements	(379,390)	-	223,786	1,095	(41,420)	875
Cash and investments - ending	\$ 698,499	\$ 5,000	\$ (5,952)	\$ 256,036	\$ 10,109	\$ 11,626

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Wayne County 911 Fund	Reassessment	Adult Probation Users	Juvenile Probation Users	General Drain Maintenance
Cash and investments - beginning	\$ 1,343,729	\$ 200	\$ 26,356	\$ 19,029	\$ 75,619
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	782,720	-	55,454	-	-
Charges for services	-	-	79,022	1,526	16,022
Fines and forfeits	-	-	-	-	-
Other receipts	207	-	32	-	37,133
Total receipts	<u>782,927</u>	<u>-</u>	<u>134,508</u>	<u>1,526</u>	<u>53,155</u>
Disbursements:					
Personal services	554,534	-	42,117	-	-
Supplies	-	-	-	-	-
Other services and charges	213,661	-	-	-	-
Capital outlay	2,400	200	-	-	48,528
Other disbursements	-	-	540	275	2,319
Total disbursements	<u>770,595</u>	<u>200</u>	<u>42,657</u>	<u>275</u>	<u>50,847</u>
Excess (deficiency) of receipts over (under) disbursements	<u>12,332</u>	<u>(200)</u>	<u>91,851</u>	<u>1,251</u>	<u>2,308</u>
Cash and investments - ending	<u>\$ 1,356,061</u>	<u>\$ -</u>	<u>\$ 118,207</u>	<u>\$ 20,280</u>	<u>\$ 77,927</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Convention Fund-Bond&Int	Drug Task Force	Community Health Center	Jail Bond Debt Service	Wayne Emp Health Trust
Cash and investments - beginning	\$ 40,539	\$ 34,108	\$ 20,648	\$ 1,763,390	\$ 270
Receipts:					
Taxes	37,289	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,123	33,188	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	15,145	-	-	-
Total receipts	<u>41,412</u>	<u>48,333</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	680	-	-	-
Capital outlay	42,238	25,993	20,648	-	-
Other disbursements	-	-	-	1,713,390	-
Total disbursements	<u>42,238</u>	<u>26,673</u>	<u>20,648</u>	<u>1,713,390</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(826)</u>	<u>21,660</u>	<u>(20,648)</u>	<u>(1,713,390)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 39,713</u>	<u>\$ 55,768</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 270</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health Insurance Withhold	Boston Mutual Life	Garnishee-Child Support	Federal Withholding	Fica Withholding
Cash and investments - beginning	\$ 115	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	617,439	83,344	41,076	1,364,065	1,261,810
Total receipts	<u>617,439</u>	<u>83,344</u>	<u>41,076</u>	<u>1,364,065</u>	<u>1,261,810</u>
Disbursements:					
Personal services	617,439	83,344	41,076	1,364,064	1,261,810
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>617,439</u>	<u>83,344</u>	<u>41,076</u>	<u>1,364,064</u>	<u>1,261,810</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Cash and investments - ending	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sec 125 <u>Reimbursement</u>	Cagit Withholding	County Retirement	Wayne County Property Tax	Sheriff Retirement W-Hold
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	45,472	221,051	558,647	26,069	49,341
Total receipts	45,472	221,051	558,647	26,069	49,341
Disbursements:					
Personal services	45,472	221,051	558,497	26,069	49,341
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	45,472	221,051	558,497	26,069	49,341
Excess (deficiency) of receipts over (under) disbursements	-	-	150	-	-
Cash and investments - ending	\$ -	\$ -	\$ 150	\$ -	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	State Withholding	Garnishee Withholding	Sheriff Pension Trust	FIT Tax	State Fines & Forfeitures	Infraction Deferral Progr
Cash and investments - beginning	\$ -	\$ -	\$ 58,735	\$ 95,377	\$ 6,144	\$ 1,065
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,272,815	-	-
Charges for services	-	-	41,143	-	9,105	2,478
Fines and forfeits	-	-	-	-	-	19,939
Other receipts	517,869	22,046	8,208	-	524	619
Total receipts	<u>517,869</u>	<u>22,046</u>	<u>49,351</u>	<u>1,272,815</u>	<u>9,629</u>	<u>23,036</u>
Disbursements:						
Personal services	517,869	22,046	-	-	-	8,513
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	9,075
Capital outlay	-	-	70,000	1,368,192	16,111	-
Other disbursements	-	-	-	-	-	5,791
Total disbursements	<u>517,869</u>	<u>22,046</u>	<u>70,000</u>	<u>1,368,192</u>	<u>16,111</u>	<u>23,379</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>(20,649)</u>	<u>(95,377)</u>	<u>(6,482)</u>	<u>(343)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,086</u>	<u>\$ -</u>	<u>\$ (338)</u>	<u>\$ 722</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Overweight Vehicles	Spec Death Benefit Fees	State Sales Disclosure	Coroners Cont Educ Fund	Interstate Compact Fees	Mortgage Fee Fund
Cash and investments - beginning	\$ 4,993	\$ 245	\$ 1,250	\$ 1,366	\$ 179	\$ 406
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	69,549	3,065	14,840	12,599	884	4,900
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,177	707	-	306	-	-
Total receipts	70,726	3,772	14,840	12,905	884	4,900
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	75,719	4,017	15,250	13,603	1,063	5,306
Other disbursements	-	-	-	-	-	-
Total disbursements	75,719	4,017	15,250	13,603	1,063	5,306
Excess (deficiency) of receipts over (under) disbursements	(4,993)	(245)	(410)	(698)	(179)	(406)
Cash and investments - ending	\$ -	\$ -	\$ 840	\$ 668	\$ -	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sex/Violent Offender Fees ST	Child Restraint Violation	Education Plate Fees	Riverboat Rev. Sharing	Convention Bureau	Prosecutor Law Enforce
Cash and investments - beginning	\$ 34	\$ 25	\$ 637	\$ 85,062	\$ 87,742	\$ 29,182
Receipts:						
Taxes	-	-	-	-	951,764	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	208,291	-	-
Charges for services	298	175	469	80,897	-	10,102
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	100	-	-	-	1,604
Total receipts	298	275	469	289,188	951,764	11,706
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,252
Capital outlay	322	300	-	374,250	872,688	8,095
Other disbursements	-	-	-	-	-	-
Total disbursements	322	300	-	374,250	872,688	10,347
Excess (deficiency) of receipts over (under) disbursements	(24)	(25)	469	(85,062)	79,076	1,359
Cash and investments - ending	\$ 10	\$ -	\$ 1,106	\$ -	\$ 166,818	\$ 30,541

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Title IV-D Incentive	New-Prosecutor 4D Incent	Clerk 4D Incentive	New-Clerk 4D Incentive	After Settlement Collections
Cash and investments - beginning	\$ 362,092	\$ 51,764	\$ 36,386	\$ 304,319	\$ 2,976,288
Receipts:					
Taxes	-	-	-	-	1,361,219
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	33,150	49,878	-	33,150	-
Fines and forfeits	-	-	-	-	-
Other receipts	250,000	-	-	-	-
Total receipts	<u>283,150</u>	<u>49,878</u>	<u>-</u>	<u>33,150</u>	<u>1,361,219</u>
Disbursements:					
Personal services	92,311	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	192	-	-	1,800	-
Capital outlay	-	7,853	-	13,251	-
Other disbursements	-	-	-	250,000	2,975,588
Total disbursements	<u>92,503</u>	<u>7,853</u>	<u>-</u>	<u>265,051</u>	<u>2,975,588</u>
Excess (deficiency) of receipts over (under) disbursements	<u>190,647</u>	<u>42,025</u>	<u>-</u>	<u>(231,901)</u>	<u>(1,614,369)</u>
Cash and investments - ending	<u>\$ 552,739</u>	<u>\$ 93,789</u>	<u>\$ 36,386</u>	<u>\$ 72,418</u>	<u>\$ 1,361,919</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sheriff Inmate Trust Fund	Sheriff Commissary Fund	Clerk Trust	Child Support	JDAI Alternative
Cash and investments - beginning	\$ 63,012	\$ 266,852	\$ 1,427,896	\$ 16,726	\$ (4,963)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	27,107
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,428,347	297,511	6,762,900	642,483	4,963
Total receipts	<u>1,428,347</u>	<u>297,511</u>	<u>6,762,900</u>	<u>642,483</u>	<u>32,070</u>
Disbursements:					
Personal services	-	-	-	-	1,675
Supplies	-	-	-	-	634
Other services and charges	-	-	-	-	15,701
Capital outlay	-	-	-	-	-
Other disbursements	1,362,504	284,245	6,753,576	643,441	-
Total disbursements	<u>1,362,504</u>	<u>284,245</u>	<u>6,753,576</u>	<u>643,441</u>	<u>18,010</u>
Excess (deficiency) of receipts over (under) disbursements	<u>65,843</u>	<u>13,266</u>	<u>9,324</u>	<u>(958)</u>	<u>14,060</u>
Cash and investments - ending	<u>\$ 128,855</u>	<u>\$ 280,118</u>	<u>\$ 1,437,220</u>	<u>\$ 15,768</u>	<u>\$ 9,097</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Community Crossings Highway	MVH Restricted	Opioid Restricted	Opioid Unrestricted	User Fee Fund
Cash and investments - beginning	\$ (119,036)	\$ (796,315)	\$ 290,402	\$ 123,347	\$ 673,048
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,053,281	80,643	22,071	-
Charges for services	-	-	-	-	1,015
Fines and forfeits	-	-	-	-	12,710
Other receipts	238,073	796,314	-	-	-
Total receipts	<u>238,073</u>	<u>2,849,595</u>	<u>80,643</u>	<u>22,071</u>	<u>13,725</u>
Disbursements:					
Personal services	-	386,027	-	-	-
Supplies	-	998,481	-	-	-
Other services and charges	-	-	411,000	-	155
Capital outlay	-	-	-	-	4,309
Other disbursements	119,037	119,036	-	-	331,231
Total disbursements	<u>119,037</u>	<u>1,503,544</u>	<u>411,000</u>	<u>-</u>	<u>335,695</u>
Excess (deficiency) of receipts over (under) disbursements	<u>119,036</u>	<u>1,346,051</u>	<u>(330,357)</u>	<u>22,071</u>	<u>(321,970)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 549,736</u>	<u>\$ (39,955)</u>	<u>\$ 145,418</u>	<u>\$ 351,078</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Translator Fees	Jury Pay Fund	Juv Prob Inf Adj Fees	Dare Donations-Sheriff	Donations For County Use
Cash and investments - beginning	\$ 3,255	\$ -	\$ -	\$ 924	\$ 447
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,691	-	-	-
Fines and forfeits	-	3,646	-	-	-
Other receipts	-	326,537	31,779	-	-
Total receipts	<u>-</u>	<u>331,874</u>	<u>31,779</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	28,864	-	-
Supplies	-	-	-	-	-
Other services and charges	1,000	26,498	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,000</u>	<u>26,498</u>	<u>28,864</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,000)</u>	<u>305,376</u>	<u>2,915</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,255</u>	<u>\$ 305,376</u>	<u>\$ 2,915</u>	<u>\$ 924</u>	<u>\$ 447</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health Donations	Fairgrounds Donations	K-9 Donations-Sheriff	Sheriff Donations	Court Interpreter Grant
Cash and investments - beginning	\$ 9,055	\$ 3,362	\$ 361	\$ 2,549	\$ (3,997)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,520
Charges for services	-	-	11,166	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	417	-	375	3,997
Total receipts	<u>-</u>	<u>417</u>	<u>11,166</u>	<u>375</u>	<u>16,517</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	92	-	-	-	12,424
Capital outlay	-	-	280	250	-
Other disbursements	-	-	-	-	530
Total disbursements	<u>92</u>	<u>-</u>	<u>280</u>	<u>250</u>	<u>12,954</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(92)</u>	<u>417</u>	<u>10,886</u>	<u>125</u>	<u>3,563</u>
Cash and investments - ending	<u>\$ 8,963</u>	<u>\$ 3,779</u>	<u>\$ 11,247</u>	<u>\$ 2,674</u>	<u>\$ (434)</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	10% Sugar Creek Tiff	Adult Protection Fund	4-D Court -Fund	Co Law Enforce Cont Ed	Consolidated Edit Fund	State General Fees
Cash and investments - beginning	\$ 23,177	\$ 669	\$ (134,818)	\$ 1,200	\$ 5,223,213	\$ 523
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	108,046	-	1,771,446	-
Charges for services	-	-	9,880	-	-	12,588
Fines and forfeits	-	-	-	-	-	4,429
Other receipts	-	-	174,952	-	66,478	8,030
Total receipts	-	-	292,878	-	1,837,924	25,047
Disbursements:						
Personal services	-	-	142,935	-	-	-
Supplies	-	-	1,149	-	-	-
Other services and charges	-	-	-	-	1,163,592	-
Capital outlay	-	669	-	-	-	25,914
Other disbursements	-	-	-	-	-	395
Total disbursements	-	669	144,084	-	1,163,592	26,309
Excess (deficiency) of receipts over (under) disbursements	-	(669)	148,794	-	674,332	(1,262)
Cash and investments - ending	\$ 23,177	\$ -	\$ 13,976	\$ 1,200	\$ 5,897,545	\$ (739)

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Highway Safety/OPO/DUI	Commissioners Tax Sale	ILHDTA	Mobile Home Tax Sale Cost	Pre Trial Diversion Fund
Cash and investments - beginning	\$ 2,228	\$ 171,434	\$ 118,820	\$ 12,888	\$ 5,379
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	30,401	-	-
Charges for services	6,133	-	-	-	4,890
Fines and forfeits	-	-	-	-	-
Other receipts	-	80,603	-	1,750	1,215
Total receipts	6,133	80,603	30,401	1,750	6,105
Disbursements:					
Personal services	6,132	-	44,325	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	150
Capital outlay	-	75,574	-	1,770	9,764
Other disbursements	2,229	1,700	-	-	-
Total disbursements	8,361	77,274	44,325	1,770	9,914
Excess (deficiency) of receipts over (under) disbursements	(2,228)	3,329	(13,924)	(20)	(3,809)
Cash and investments - ending	\$ -	\$ 174,763	\$ 104,896	\$ 12,868	\$ 1,570

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Revolving Loan Fund	Sheriff's Federal Seizure F	Wayne Co Redevelopment	JDAI Alternative 20-21	Highway from Jail Bond
Cash and investments - beginning	\$ 328,047	\$ 8,003	\$ 350,569	\$ (11,050)	\$ -
Receipts:					
Taxes	-	-	1,082,530	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	9,916	-
Charges for services	-	547	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	55,812	-	-	32,452	1,713,390
Total receipts	55,812	547	1,082,530	42,368	1,713,390
Disbursements:					
Personal services	-	-	-	631	-
Supplies	-	-	-	7,778	-
Other services and charges	-	-	400,000	22,909	-
Capital outlay	-	-	2,425	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	402,425	31,318	-
Excess (deficiency) of receipts over (under) disbursements	55,812	547	680,105	11,050	1,713,390
Cash and investments - ending	\$ 383,859	\$ 8,550	\$ 1,030,674	\$ -	\$ 1,713,390

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Sec 125 Dental Withhold	Voluntary Life Insurance	United Way Withholding	FOP Dues-Sheriff	Republican Party Withhold	Aflac Group
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	130,681	50,269	2,590	7,063	441	-
Total receipts	130,681	50,269	2,590	7,063	441	-
Disbursements:						
Personal services	130,681	50,269	2,590	7,063	441	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	130,681	50,269	2,590	7,063	441	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	McCready & Keene Pre Tax	McCready & Keene Post Tax	AUL Short Term	HSA Withholding	Perf-Voluntary Post
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,580	640	56,857	78,000	28,178
Total receipts	6,580	640	56,857	78,000	28,178
Disbursements:					
Personal services	6,580	640	56,857	78,000	28,178
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,580	640	56,857	78,000	28,178
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	<u>Settlement</u>	<u>LIT Certified Shares</u>	<u>Edit Fund</u>	<u>H1N1 Grant</u>	<u>Federal Equitable Sharing</u>	<u>HELP</u>
Cash and investments - beginning	\$ (1,313)	\$ 124	\$ (124)	\$ 3,251	\$ 1,733	\$ -
Receipts:						
Taxes	54,718,436	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	3,916,400	15,694,913	3,941,827	-	-	-
Charges for services	909,482	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,961,821	-	1,884	-	-	20,000
Total receipts	<u>61,506,139</u>	<u>15,694,913</u>	<u>3,943,711</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Disbursements:						
Personal services	-	-	-	-	-	20,000
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	3,251	-	-
Capital outlay	60,214,335	15,699,970	3,864,074	-	-	-
Other disbursements	368,941	43,802	29,018	-	-	-
Total disbursements	<u>60,583,276</u>	<u>15,743,772</u>	<u>3,893,092</u>	<u>3,251</u>	<u>-</u>	<u>20,000</u>
Excess (deficiency) of receipts over (under) disbursements	<u>922,863</u>	<u>(48,859)</u>	<u>50,619</u>	<u>(3,251)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 921,550</u>	<u>\$ (48,735)</u>	<u>\$ 50,495</u>	<u>\$ -</u>	<u>\$ 1,733</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	ARP Coronavirus Local Fiscal	Interpreter Grant	Community Correction DOC-Odd	Community Correction DOC-Even	Emergency Preparedness Grant	Naming Rights
Cash and investments - beginning	\$ 12,371,321	\$ -	\$ 8,630	\$ 1,035	\$ (6,066)	\$ 77,110
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	371,968	-	9,358	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	530	-	-	-	100,000
Total receipts	-	530	371,968	-	9,358	100,000
Disbursements:						
Personal services	46,776	-	337,453	-	-	-
Supplies	-	-	3,065	-	502	-
Other services and charges	498,379	-	40,080	-	7,524	75,640
Capital outlay	451,280	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	996,435	-	380,598	-	8,026	75,640
Excess (deficiency) of receipts over (under) disbursements	(996,435)	530	(8,630)	-	1,332	24,360
Cash and investments - ending	\$ 11,374,886	\$ 530	\$ -	\$ 1,035	\$ (4,734)	\$ 101,470

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health / Immunization Grant	HIVGrant	JDAI Coordination	PDFWC SPF-SIG Grant-Comm Co	Capacity Build Grant	IDOC Juvenile
Cash and investments - beginning	\$ 70,289	\$ (19,455)	\$ 58,844	\$ 23,961	\$ 9,557	\$ 7,749
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	11,047	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	19,455	-	-	871	-
Total receipts	-	19,455	11,047	-	871	-
Disbursements:						
Personal services	-	-	-	-	10,428	-
Supplies	-	-	1,209	-	-	-
Other services and charges	-	-	3,072	-	-	-
Capital outlay	70,289	-	35,800	-	-	7,749
Other disbursements	-	-	23,044	23,961	-	-
Total disbursements	70,289	-	63,125	23,961	10,428	7,749
Excess (deficiency) of receipts over (under) disbursements	(70,289)	19,455	(52,078)	(23,961)	(9,557)	(7,749)
Cash and investments - ending	\$ -	\$ -	\$ 6,766	\$ -	\$ -	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Health Center	GAL/CASA Special Pilot Program	Justice Reinvestment Grant #1	Statewide PRCG Wayne	IHAP
Cash and investments - beginning	\$ 33,068	\$ 871	\$ 1,989	\$ 578	\$ 1,978
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	77,774	-	-
Charges for services	14	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	194	-	-	-	-
Total receipts	208	-	77,774	-	-
Disbursements:					
Personal services	-	-	74,547	-	-
Supplies	-	-	1,240	-	-
Other services and charges	-	-	3,818	-	-
Capital outlay	33,276	-	-	-	-
Other disbursements	-	871	-	-	1,978
Total disbursements	33,276	871	79,605	-	1,978
Excess (deficiency) of receipts over (under) disbursements	(33,068)	(871)	(1,831)	-	(1,978)
Cash and investments - ending	\$ -	\$ -	\$ 158	\$ 578	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Court Reform Security Grant	HIV/STD CLINICAL	HIV PREVENTION	Wayne County Small Business LP	Family Recovery Court
Cash and investments - beginning	\$ -	\$ (50,783)	\$ (56,429)	\$ 22,674	\$ 28,040
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,251	-	100,317	-	17,250
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	50,783	-	142,387	-
Total receipts	1,251	50,783	100,317	142,387	17,250
Disbursements:					
Personal services	-	-	-	-	1,406
Supplies	-	-	2,157	-	12,203
Other services and charges	-	-	139,507	-	9,977
Capital outlay	-	-	-	45,300	8,060
Other disbursements	1,251	-	-	463	2,837
Total disbursements	1,251	-	141,664	45,763	34,483
Excess (deficiency) of receipts over (under) disbursements	-	50,783	(41,347)	96,624	(17,233)
Cash and investments - ending	\$ -	\$ -	\$ (97,776)	\$ 119,298	\$ 10,807

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Problem Solving Court Grant	JDAI Coordination 20-21	COVID TESTING	IMMUNIZATION GRANT	Court Technology Grant
Cash and investments - beginning	\$ 980	\$ 7,867	\$ (136,519)	\$ (14,966)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	9,890	-	54,674	50,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	303,183	-	-
Total receipts	-	9,890	303,183	54,674	50,000
Disbursements:					
Personal services	-	-	-	18,659	-
Supplies	-	2,851	-	12,192	50,000
Other services and charges	980	41	166,664	44,352	-
Capital outlay	-	2,194	-	-	-
Other disbursements	-	12,671	-	-	-
Total disbursements	980	17,757	166,664	75,203	50,000
Excess (deficiency) of receipts over (under) disbursements	(980)	(7,867)	136,519	(20,529)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (35,495)	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	IMMUNIZATION GRANT 4YR	Problem Solving Court 21-22	2019 PRE DISASTER MITIGATION	2022 Hazardous Materials Prep	Bulletproof Vest Grant
Cash and investments - beginning	\$ (38,809)	\$ 6,223	\$ (6,323)	\$ (2,915)	\$ 28,977
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	71,035	10,000	-	-	-
Charges for services	-	-	-	-	1
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,915	-
Total receipts	71,035	10,000	-	2,915	1
Disbursements:					
Personal services	26,608	-	-	-	-
Supplies	12,849	4,000	-	-	-
Other services and charges	836	11,328	11,902	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	40,293	15,328	11,902	-	-
Excess (deficiency) of receipts over (under) disbursements	30,742	(5,328)	(11,902)	2,915	1
Cash and investments - ending	\$ (8,067)	\$ 895	\$ (18,225)	\$ -	\$ 28,978

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	Harm Reduction Community Fund	Clinical Services	CoAg School Grant	Court Reform Security 2022	Safety Pin Grant
Cash and investments - beginning	\$ 27,712	\$ (130,630)	\$ 341,034	\$ -	\$ (75,571)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	82,500	32,000	154,011
Charges for services	-	3,821,257	25	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,051	-	-	-	-
Total receipts	30,051	3,821,257	82,525	32,000	154,011
Disbursements:					
Personal services	-	-	-	-	-
Supplies	25,284	739	70,505	1,500	546
Other services and charges	3,397	3,209,484	177,518	30,500	80,098
Capital outlay	-	-	-	-	-
Other disbursements	-	2,915	-	-	-
Total disbursements	28,681	3,213,138	248,023	32,000	80,644
Excess (deficiency) of receipts over (under) disbursements	1,370	608,119	(165,498)	-	73,367
Cash and investments - ending	\$ 29,082	\$ 477,489	\$ 175,536	\$ -	\$ (2,204)

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2023

	US Treasury	Lead Grant	Duke Energy Foundation	State Homeland Security Progra
Cash and investments - beginning	\$ 132,672	\$ (22,034)	\$ 6	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	61,387	-	20,850
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	167,845	-	-	-
Total receipts	<u>167,845</u>	<u>61,387</u>	<u>-</u>	<u>20,850</u>
Disbursements:				
Personal services	-	46,427	-	-
Supplies	-	416	6	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	20,850
Other disbursements	300,517	-	-	-
Total disbursements	<u>300,517</u>	<u>46,843</u>	<u>6</u>	<u>20,850</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(132,672)</u>	<u>14,544</u>	<u>(6)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (7,490)</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, 2023

	FIRM (Fetal Infant Morality)	DRUG FREE WAYNE CO- Mini Grant	COVID Vaccine Ins Rei	Totals
Cash and investments - beginning	\$ -	\$ 1,759	\$ 366,185	\$ 57,856,103
Receipts:				
Taxes	-	-	-	77,632,603
Licenses and permits	-	-	-	370,705
Intergovernmental receipts	-	2,000	-	43,592,114
Charges for services	-	-	161,677	8,266,216
Fines and forfeits	-	-	-	40,790
Other receipts	-	-	151,753	26,482,876
Total receipts	-	2,000	313,430	156,385,304
Disbursements:				
Personal services	1,998	-	-	30,003,965
Supplies	-	3,556	39,407	3,124,002
Other services and charges	-	-	37,400	19,769,814
Capital outlay	-	-	73,958	86,089,633
Other disbursements	-	-	302,935	17,311,198
Total disbursements	1,998	3,556	453,700	156,298,612
Excess (deficiency) of receipts over (under) disbursements	(1,998)	(1,556)	(140,270)	86,692
Cash and investments - ending	\$ (1,998)	\$ 203	\$ 225,915	\$ 57,942,795

WAYNE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2023

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	\$ 1,767,736
Infrastructure	140,882,194
Buildings	17,283,677
Improvements other than buildings	450,686
Machinery, equipment, and vehicles	8,440,493
Books and other	<u>92,000</u>
Total governmental activities	<u>168,916,786</u>
Total capital assets	<u><u>\$ 168,916,786</u></u>

## OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.