

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

ANNUAL FINANCIAL REPORT

2005

WAYNE COUNTY, INDIANA



**FILED**  
08/10/2006



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Christopher H. Beeson	01-01-03 to 12-31-06
Treasurer	Karen A. Pipes Kelly Parks Linda L. Corder	09-03-05 to 01-15-06 01-16-06 to 01-26-06 01-27-06 to 12-31-08
Clerk	Sue Ann Lower	01-01-05 to 12-31-08
Sheriff	Paul M. Strittmatter	01-01-03 to 12-31-06
Recorder	Deborah Resh	01-01-03 to 12-31-06
President of the Board of County Commissioners	Thomas A. Dickman	01-01-05 to 12-31-06
President of the County Council	Jeffrey C. Plasterer	01-01-05 to 12-31-06



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS  
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayne County (County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

At December 31, 2005, the County Treasurer's Cash book fund ledger balance is out of balance with the County Auditor's fund ledger balance by \$214,267. Cash reconcilements are required by Indiana Code and are necessary for good internal control.

In our opinion, except for the adjustments that might be necessary to reconcile the Treasurer's cash book fund ledger balance to the Auditor's funds ledger balance, the financial statements referred to above present fairly, in all material respects, the respective cash balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated June 8, 2006, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the table of contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances – Other Governmental Funds; Combining Schedule of Additions, Deductions, and Changes in Cash Balances – Agency Funds; and the Schedule of Investments are presented for additional analysis and are not a required part of the basic financial statements. The Combining Schedule of Cash Basis Assets and Fund Balances and Cash Receipts, Disbursements, and Changes in Cash Basis Fund Balances – Other Governmental Funds and Combining Schedule of Additions, Deductions, and Changes in Cash Balances – Agency Funds have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Investments has not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

June 8, 2006



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

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the financial statements of Wayne County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated June 8, 2006. The opinion to the financial statements was qualified due to the County Treasurer's Cash Book funds ledger balance not balancing to the County Auditor's fund ledger balance. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as item 2005-1.

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

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe none of the reportable conditions described above is a material weakness.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2006

WAYNE COUNTY  
STATEMENT OF CASH ACTIVITIES AND NET ASSETS - CASH BASIS  
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 13,593,138	\$ 1,413,257	\$ 508,382	\$ -	\$ (11,671,499)
Public safety	12,712,945	2,695,101	527,469	-	(9,490,375)
Highways and streets	4,608,962	5,040	3,071,615	-	(1,532,307)
Sanitation	43,000	-	-	-	(43,000)
Health and welfare	6,639,564	837,464	1,416,446	732,230	(3,653,424)
Economic development	3,804,853	32,500	116,732	-	(3,655,621)
Culture and recreation	1,617,591	-	27,961	42,000	(1,547,630)
Interest on long-term debt	1,385,236	-	-	-	(1,385,236)
<b>Total primary government</b>	<b>\$ 44,405,289</b>	<b>\$ 4,983,362</b>	<b>\$ 5,668,605</b>	<b>\$ 774,230</b>	<b>\$ (32,979,092)</b>
General receipts:					
Property taxes					13,923,044
Financial institution tax					137,477
Excise tax					1,207,206
Commercial vehicle excise tax					160,668
Property tax replacement credit/certified shares					6,823,567
Inheritance tax					290,280
Economic development income tax					2,467,664
Riverboat revenue					139,256
Innkeepers tax					394,699
Other local sources					901,824
Bonds and loans					761,100
Unrestricted investment earnings					1,441,491
Special item:					
County share of repayments					2,102,015
<b>Total general receipts and special item</b>					<b>30,750,291</b>
<b>Change in net assets</b>					<b>(2,228,801)</b>
<b>Net assets - beginning</b>					<b>34,928,142</b>
<b>Net assets - ending</b>					<b>\$ 32,699,341</b>
<u>Assets</u>					
Cash and cash equivalents					\$ 5,832,148
Restricted assets:					
Cash and cash equivalents					26,867,493
<b>Total assets</b>					<b>\$ 32,699,641</b>
<u>Net Assets</u>					
Restricted for:					
Culture and recreation					\$ 86,423
Debt service					2,816,773
Other purposes					23,963,997
Unrestricted					5,832,148
<b>Total net assets</b>					<b>\$ 32,699,341</b>

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

WAYNE COUNTY  
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES AND  
CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2005

	General	Cumulative Bridge	Other Governmental Funds	Totals
<b>Receipts:</b>				
Taxes	\$ 14,125,121	\$ 836,265	8,879,200	\$ 23,840,586
Special assessments	-	-	58,667	58,667
Licenses and permits	83,341	-	89,268	172,609
Intergovernmental	3,921,041	100,648	6,419,867	10,441,556
Charges for services	1,620,205	-	2,107,374	3,727,579
Fines and forfeits	9,738	-	532,901	542,639
Other	1,503,972	24,492	1,103,290	2,631,754
<b>Total receipts</b>	<b>21,263,418</b>	<b>961,405</b>	<b>19,190,567</b>	<b>41,415,390</b>
<b>Disbursements:</b>				
General government	10,963,511	-	2,594,582	13,558,093
Public safety	8,038,832	-	3,674,115	11,712,947
Highways and streets	-	573,633	4,035,329	4,608,962
Sanitation	43,000	-	-	43,000
Health and welfare	757,078	-	5,882,485	6,639,563
Culture and recreation	299,483	-	1,318,108	1,617,591
Economic development	-	-	3,664,853	3,664,853
Debt service:				
Principal	-	-	1,140,000	1,140,000
Interest	-	-	1,385,236	1,385,236
Capital outlay:				
Special assessments	-	-	35,046	35,046
<b>Total disbursements</b>	<b>20,101,904</b>	<b>573,633</b>	<b>23,729,754</b>	<b>44,405,291</b>
Excess (deficiency) of revenue over (under) disbursements	1,161,514	387,772	(4,539,187)	(2,989,901)
<b>Other financing sources (uses)</b>				
Bond proceeds	-	-	761,100	761,100
Transfers in	-	-	498,446	498,446
Transfers out	-	-	(498,446)	(498,446)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>761,100</b>	<b>761,100</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	1,161,514	387,772	(3,778,087)	(2,228,801)
Cash basis fund balance - beginning	4,670,634	3,245,356	27,012,152	34,928,142
Cash basis fund balance - ending	<u>\$ 5,832,148</u>	<u>\$ 3,633,128</u>	<u>\$ 23,234,065</u>	<u>\$ 32,699,341</u>
<b><u>Cash Basis Assets - December 31</u></b>				
Cash and cash equivalents	\$ 5,832,148	\$ -	\$ -	\$ 5,832,148
Restricted assets:				
Cash and cash equivalents	-	3,633,128	23,234,065	26,867,193
<b>Total cash basis assets - December 31</b>	<u>\$ 5,832,148</u>	<u>\$ 3,633,128</u>	<u>\$ 23,234,065</u>	<u>\$ 32,699,341</u>
<b><u>Cash Basis Fund Balance - December 31</u></b>				
Restricted for:				
Culture and recreation	\$ -	\$ -	\$ 86,423	\$ 86,423
Debt service	-	-	2,816,773	2,816,773
Other purposes	-	3,633,128	20,330,869	23,963,997
Unrestricted	5,832,148	-	-	5,832,148
<b>Total cash basis fund balance - December 31</b>	<u>\$ 5,832,148</u>	<u>\$ 3,633,128</u>	<u>\$ 23,234,065</u>	<u>\$ 32,699,341</u>

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

WAYNE COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2005

	Pension Trust Funds	Agency Funds
Additions:		
Contributions:		
Employer	\$ 277,176	\$ -
Plan members	66,828	-
Total contributions	344,004	-
Investment earnings:		
Interest	5,586	-
Dividends	30,954	-
Net investment earnings	36,540	-
Agency fund additions	-	206,132,017
Total additions	380,544	206,132,017
Deductions:		
Benefits	182,254	-
Administrative and general	14,796	-
Agency fund deductions	-	207,054,255
Total deductions	197,050	207,054,255
Excess (deficiency) of total additions over (under) total deductions	183,494	(922,238)
Cash and cash equivalents - beginning	247,498	5,211,110
Cash and cash equivalents - ending	\$ 430,992	\$ 4,288,872

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government: Wayne County  
Blended Component Units: Wayne County Convention and Tourism Bureau and Economic Development Corporation of Wayne County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Blended Component Units

A blended component unit is a separate legal entity that meets the component unit criteria. In addition, the blended component unit's governing body is the same or substantially the same as the County's governing body or the component unit provides services entirely to the County. The component unit's funds are blended into those of the County by appropriate fund type to constitute the primary government presentation. The blended component units are presented below:

<u>Component Unit</u>	<u>Description/Inclusion Criteria</u>	<u>Fund Included In</u>
Wayne County Convention and Tourism Bureau	The Wayne County Convention and Tourism Bureau is a significant blended component unit of the County. The Wayne County Convention and Tourism Bureau is fiscally dependent on the primary government. Although it is legally separate from the County, the Wayne County Convention and Tourism Bureau is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.	Other Governmental
Economic Development Corporation of Wayne County	The Economic Development Corporation of Wayne County is a significant blended component unit of the County. The Economic Development Corporation is fiscally dependent on the primary government. Although it is legally separate from the County, the Economic Development Corporation of Wayne County is reported as if it were a part of the County because it provides services entirely or almost entirely to the County.	Other Governmental

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash Basis display information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

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

Additionally, the County reports the following fund types:

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's pension benefit pension funds, which accumulate resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for other governmental entities and serve as control of accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes.

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash Fund Balances

1. Cash and Cash Equivalents

For the purpose of financial reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less.

2. Capital Assets

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

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments (2) law through constitutional provisions or enabling legislations.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

II. Stewardship, Compliance and Accountability

Budgetary Information

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

On or before August 31, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

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

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds; and has a principal office or branch that qualifies to receive public funds of the political subdivision. Balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an Investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2005, the County had the following investments:

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
U.S. Agencies	\$ 5,684,884	\$ 658,657

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of or interest in an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise; or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of or interest in an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the county. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2005, the County held investments in Investment Pools in the amount of \$5,684,884. At December 31, 2005, the Sheriff's Retirement and Benefit Plans held investments in Municipal Obligations, Government Securities, Corporate Bonds, and Equities in the amount of \$4,963,427. All of these investments were held in the name of the County.

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal Investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Primary Government:

Investment Type	Investment Maturities (in Years) Less Than 1
U.S. Agencies	<u>\$ 5,684,884</u>

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. Agencies	<u>\$ 24,633</u>	<u>\$ 336,975</u>	<u>\$ 297,049</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Standard and Poor's Rating	Moody's Rating	Wayne County's Investments Government Sponsored Enterprise
AAA	Aaa	<u>\$ 5,684,884</u>

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	Wayne County's Investments	
		Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ 200,853	\$ 658,657
AA	Aa	549,897	-
A	A	434,393	-
Totals		<u>\$ 1,185,143</u>	<u>\$ 658,657</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

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

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk. There are no foreign currency related investments.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk. There are no foreign currency related investments.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

Transfer From	Transfer To	2005
Other governmental	Other governmental	<u>\$ 498,446</u>

The County typically uses transfers to fund ongoing operating subsidies and to transfer the portion of state-shared revenues from the General Fund to the debt service fund for current-year debt service requirements.

IV. Other Information

A. Risk Management

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Medical Benefits to Employees, Retirees, and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees, and dependents. The risk financing fund is accounted for in the General Fund where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$50,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years.

B. Holding Corporation

The County has entered into a capital lease with the Wayne County Jail Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,292,000.

C. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County on or after attaining age 60 with at least 20 years of service. Currently, six retirees meet these eligibility requirements. The County provides up to \$165 per month of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. Disbursements for post-employment benefits cannot be reasonably estimated.

D. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

E. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

a. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern,

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Information to segregate the assets/liabilities and the actuarial study figures between the County and the Utilities is not available.

b. County Police Retirement Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

c. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12)

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the County Sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 408,800	*	*
Interest on net pension obligation	(36,580)	*	*
Adjustment to annual required contribution	41,686	*	*
Annual pension cost	413,906	*	*
Contributions made	484,319	*	*
Decrease in net pension obligation	(70,413)	*	*
Net pension obligation, beginning of year	(504,558)	17,905	*
Net pension obligation, end of year	\$ (574,971)	\$ 17,905	*

\*Information not available

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	0%	0%	0%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-05	01-01-05
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed 40 years	Level percentage of projected payroll, closed 40 years	Level percentage of projected payroll, closed 40 years
Amortization period			
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 419,235	97%	\$ (412,808)
	06-30-04	343,292	127%	(504,558)
	06-30-05	413,906	141%	(574,971)
County Police Retirement Plan	12-31-03	245,707	100%	31,852
	12-31-04	215,706	105%	17,905
	12-31-05	*	*	*
County Police Benefit Plan	12-31-03	7,308	100%	-
	12-31-04	8,437	100%	-
	12-31-05	*	*	*

\*Information not available

WAYNE COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 8,471,750	\$ 7,679,368	\$ 792,382	110%	\$ 8,909,576	9%
07-01-04	8,588,424	8,372,480	215,944	103%	9,310,706	2%
07-01-05	8,971,338	10,321,132	(1,349,794)	87%	10,500,908	(13%)

County Sheriff's Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-00	\$ 4,222,285	\$ 4,222,285	\$ -	100%	\$ 905,297	0%
01-01-01	4,234,564	4,234,564	-	100%	914,713	0%
01-01-02	4,261,410	4,261,410	-	100%	1,145,000	0%
01-01-03	4,337,971	4,337,971	-	100%	1,130,500	0%
01-01-04	4,611,652	5,366,557	(754,905)	86%	1,188,500	(64%)
01-01-05	4,801,803	5,528,424	(726,621)	87%	1,203,500	(60%)

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005

	Family and Children	Highway	Local Road and Street	Health	Emergency Telephone	Adult Protection Grant	Drainage Maintenance	Drug Task Force
<b>Receipts:</b>								
Taxes	\$ 690,598	\$ 900,000	\$ -	\$ 725,144	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	56,015	-
Licenses and permits	-	5,040	-	80,518	-	-	-	-
Intergovernmental	826,907	2,618,662	446,286	82,448	117,012	47,867	-	142,111
Charges for services	-	-	-	756,947	414,338	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	193,265	74,090	-	517	63,448	-	-	-
<b>Total receipts</b>	<b>1,710,770</b>	<b>3,597,792</b>	<b>446,286</b>	<b>1,645,574</b>	<b>594,798</b>	<b>47,867</b>	<b>56,015</b>	<b>142,111</b>
<b>Disbursements:</b>								
General government	-	-	-	-	-	-	58,790	-
Public safety	-	-	-	-	524,011	53,411	-	128,009
Highways and streets	-	3,648,596	386,733	-	-	-	-	-
Health and welfare	2,414,114	-	-	1,835,539	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay:								
Special assessments	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,414,114</b>	<b>3,648,596</b>	<b>386,733</b>	<b>1,835,539</b>	<b>524,011</b>	<b>53,411</b>	<b>58,790</b>	<b>128,009</b>
Excess (deficiency) of revenue over (under) disbursements	(703,344)	(50,804)	59,553	(189,965)	70,787	(5,544)	(2,775)	14,102
<b>Other financing sources (uses)</b>								
Bond proceeds	-	-	-	-	-	-	-	-
Transfers in	190,446	-	-	154,000	-	-	-	-
Transfers out	-	-	-	(154,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>190,446</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(512,898)	(50,804)	59,553	(189,965)	70,787	(5,544)	(2,775)	14,102
Cash basis fund balance - beginning	2,376,633	1,336,771	868,529	608,179	461,676	5,544	61,879	6,094
Cash basis fund balance - ending	<u>\$ 1,863,735</u>	<u>\$ 1,285,967</u>	<u>\$ 928,082</u>	<u>\$ 418,214</u>	<u>\$ 532,463</u>	<u>\$ -</u>	<u>\$ 59,104</u>	<u>\$ 20,196</u>
<b>Cash Basis Assets - December 31</b>								
Restricted assets:								
Cash and cash equivalents	<u>\$ 1,863,735</u>	<u>\$ 1,285,967</u>	<u>\$ 928,082</u>	<u>\$ 418,214</u>	<u>\$ 532,463</u>	<u>\$ -</u>	<u>\$ 59,104</u>	<u>\$ 20,196</u>
<b>Cash Basis Fund Balance - December 31</b>								
Restricted for:								
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-	-
Other purposes	1,863,735	1,285,967	928,082	418,214	532,463	-	59,104	20,196
<b>Total cash basis fund balance - December 31</b>	<u>\$ 1,863,735</u>	<u>\$ 1,285,967</u>	<u>\$ 928,082</u>	<u>\$ 418,214</u>	<u>\$ 532,463</u>	<u>\$ -</u>	<u>\$ 59,104</u>	<u>\$ 20,196</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Prosecutor Block Grant	Surveyor's Corner Perpetuation	Health Donations	Electronic Map Generation	Campaign Enforcement	Victim Assistance Coordinator Grant	City-County Seatbelt	Highway Safety
Receipts:								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	36,589	2,542	11,909
Charges for services	-	16,388	-	225,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other	-	-	1,290	1,318	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>16,388</b>	<b>1,290</b>	<b>226,318</b>	<b>-</b>	<b>36,589</b>	<b>2,542</b>	<b>11,909</b>
Disbursements:								
General government	-	1,276	-	33,486	-	-	-	-
Public safety	30,890	-	-	-	-	36,753	3,996	9,808
Highways and streets	-	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Capital outlay:								
Special assessments	-	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>30,890</b>	<b>1,276</b>	<b>-</b>	<b>33,486</b>	<b>-</b>	<b>36,753</b>	<b>3,996</b>	<b>9,808</b>
Excess (deficiency) of revenue over (under) disbursements	(30,890)	15,112	1,290	192,832	-	(164)	(1,454)	2,101
Other financing sources (uses)								
Bond proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(30,890)	15,112	1,290	192,832	-	(164)	(1,454)	2,101
Cash basis fund balance - beginning	50,000	59,867	5,866	413,268	2,173	164	1,458	-
<b>Cash basis fund balance - ending</b>	<b>\$ 19,110</b>	<b>\$ 74,979</b>	<b>\$ 7,156</b>	<b>\$ 606,100</b>	<b>\$ 2,173</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ 2,101</b>
<b>Cash Basis Assets - December 31</b>								
Restricted assets:								
Cash and cash equivalents	\$ 19,110	\$ 74,979	\$ 7,156	\$ 606,100	\$ 2,173	\$ -	\$ 4	\$ 2,101
<b>Cash Basis Fund Balance - December 31</b>								
Restricted for:								
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-	-
Other purposes	19,110	74,979	7,156	606,100	2,173	-	4	2,101
<b>Total cash basis fund balance - December 31</b>	<b>\$ 19,110</b>	<b>\$ 74,979</b>	<b>\$ 7,156</b>	<b>\$ 606,100</b>	<b>\$ 2,173</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ 2,101</b>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	County Extradition	LTD Diversion	Accident Report	Firearms Training	HIV Grant	Childhood Obesity Grant	Prevention Health Service
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	3,710	-	-	-
Intergovernmental	-	-	-	-	52,060	4,965	-
Charges for services	-	-	4,050	-	-	-	-
Fines and forfeits	18,905	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>18,905</b>	<b>-</b>	<b>4,050</b>	<b>3,710</b>	<b>52,060</b>	<b>4,965</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	3,327	10,201	1,950	5,860	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	51,333	883	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,327</b>	<b>10,201</b>	<b>1,950</b>	<b>5,860</b>	<b>51,333</b>	<b>883</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	15,578	(10,201)	2,100	(2,150)	727	4,082	-
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	29,000	-	-
Transfers out	-	-	-	-	(29,000)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	15,578	(10,201)	2,100	(2,150)	727	4,082	-
Cash basis fund balance - beginning	12,472	10,201	10,774	3,214	24,645	-	58
Cash basis fund balance - ending	<u>\$ 28,050</u>	<u>\$ -</u>	<u>\$ 12,874</u>	<u>\$ 1,064</u>	<u>\$ 25,372</u>	<u>\$ 4,082</u>	<u>\$ 58</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ 28,050</u>	<u>\$ -</u>	<u>\$ 12,874</u>	<u>\$ 1,064</u>	<u>\$ 25,372</u>	<u>\$ 4,082</u>	<u>\$ 58</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	28,050	-	12,874	1,064	25,372	4,082	58
<b>Total cash basis fund balance - December 31</b>	<u>\$ 28,050</u>	<u>\$ -</u>	<u>\$ 12,874</u>	<u>\$ 1,064</u>	<u>\$ 25,372</u>	<u>\$ 4,082</u>	<u>\$ 58</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Mortgage Fees State Share	Child Pysch Fund	Sheriff Aviation Donation	Sheriff's Special Firearms	EMA Livescan ID	Community Health Center Capital Grant	Local Law Enforcement Block Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ 105,762	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	11,885	-	-	-	279,241	-
Charges for services	10,945	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	10,903	-	-	-	-	-
<b>Total receipts</b>	<b>10,945</b>	<b>128,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,241</b>	<b>-</b>
<b>Disbursements:</b>							
General government	10,945	-	-	-	-	-	-
Public safety	-	-	7,964	11,057	34,483	-	5,114
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	159,109	-	-	-	279,241	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>10,945</b>	<b>159,109</b>	<b>7,964</b>	<b>11,057</b>	<b>34,483</b>	<b>279,241</b>	<b>5,114</b>
Excess (deficiency) of revenue over (under) disbursements	-	(30,559)	(7,964)	(11,057)	(34,483)	-	(5,114)
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	(30,559)	(7,964)	(11,057)	(34,483)	-	(5,114)
Cash basis fund balance - beginning	-	94,762	10,842	11,065	34,483	-	5,114
Cash basis fund balance - ending	<u>\$ -</u>	<u>\$ 64,203</u>	<u>\$ 2,878</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 64,203</u>	<u>\$ 2,878</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Other purposes	-	64,203	2,878	8	-	-	-
<b>Total cash basis fund balance - December 31</b>	<u>\$ -</u>	<u>\$ 64,203</u>	<u>\$ 2,878</u>	<u>\$ 8</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Community Development Block Grant	EMA Foundation Grant	Child Restraint Violations	Translator Fees	Emergency Gas Award	Clerk's Record Perpetuation	Tobacco Cessation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	452,989	1,700	-	-	2,150	-	33,182
Charges for services	-	-	-	544	-	24,838	-
Fines and forfeits	-	-	25	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>452,989</b>	<b>1,700</b>	<b>25</b>	<b>544</b>	<b>2,150</b>	<b>24,838</b>	<b>33,182</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	1,700	25	-	2,150	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	452,989	-	-	-	-	-	89,759
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>452,989</b>	<b>1,700</b>	<b>25</b>	<b>-</b>	<b>2,150</b>	<b>-</b>	<b>89,759</b>
Excess (deficiency) of revenue over (under) disbursements	-	-	-	544	-	24,838	(56,577)
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	-	-	544	-	24,838	(56,577)
Cash basis fund balance - beginning	-	-	-	-	-	91,200	71,313
Cash basis fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 544</u>	<u>\$ -</u>	<u>\$ 116,038</u>	<u>\$ 14,736</u>
<b>Cash Basis Assets - December 31</b>							
Restricted assets:							
Cash and cash equivalents	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 544</u>	<u>\$ -</u>	<u>\$ 116,038</u>	<u>\$ 14,736</u>
<b>Cash Basis Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	-	-	-	544	-	116,038	14,736
<b>Total cash basis fund balance - December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 544</u>	<u>\$ -</u>	<u>\$ 116,038</u>	<u>\$ 14,736</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Clerk IV-D	Prosecutor Law Enforcement	Drug Eradication	Youth Center Donations	Convention and Tourism Bond Proceeds	Cardinal Greenway	I-70 Sewer Project
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	32,500
Fines and forfeits	-	13,953	-	-	-	-	-
Other	-	-	7,500	-	-	42,000	-
<b>Total receipts</b>	<b>-</b>	<b>13,953</b>	<b>7,500</b>	<b>-</b>	<b>-</b>	<b>42,000</b>	<b>32,500</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	2,655	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	151,082	-	-	-	-	-	-
Culture and recreation	-	-	-	-	761,100	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>151,082</b>	<b>2,655</b>	<b>-</b>	<b>-</b>	<b>761,100</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	(151,082)	11,298	7,500	-	(761,100)	42,000	32,500
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	761,100	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>761,100</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(151,082)	11,298	7,500	-	-	42,000	32,500
Cash basis fund balance - beginning	325,047	2,449	3,754	14	-	-	-
Cash basis fund balance - ending	<u>\$ 173,965</u>	<u>\$ 13,747</u>	<u>\$ 11,254</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 32,500</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ 173,965</u>	<u>\$ 13,747</u>	<u>\$ 11,254</u>	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ 42,000</u>	<u>\$ 32,500</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	173,965	13,747	11,254	14	-	42,000	32,500
<b>Total cash basis fund balance - December 31</b>	<b><u>\$ 173,965</u></b>	<b><u>\$ 13,747</u></b>	<b><u>\$ 11,254</u></b>	<b><u>\$ 14</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 42,000</u></b>	<b><u>\$ 32,500</u></b>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
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 For The Year Ended December 31, 2005  
 (Continued)

	Health Bioterrorism Grant	Clerk IV-D Incentive	Prosecutor IV-D Incentive	Police Pension	Misdemeanant Fund	Recorder's Record Perpetuation	Plat Book
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	42,918	67,656	67,652	-	51,601	-	-
Charges for services	-	-	-	20,465	-	96,138	16,670
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	<u>42,918</u>	<u>67,656</u>	<u>67,652</u>	<u>20,465</u>	<u>51,601</u>	<u>96,138</u>	<u>16,670</u>
Disbursements:							
General government	-	-	-	-	-	153,608	5,706
Public safety	-	-	-	84,610	88,067	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	44,220	7,598	6,207	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
Total disbursements	<u>44,220</u>	<u>7,598</u>	<u>6,207</u>	<u>84,610</u>	<u>88,067</u>	<u>153,608</u>	<u>5,706</u>
Excess (deficiency) of revenue over (under) disbursements	<u>(1,302)</u>	<u>60,058</u>	<u>61,445</u>	<u>(64,145)</u>	<u>(36,466)</u>	<u>(57,470)</u>	<u>10,964</u>
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	25,000	-	-	-	-	-	-
Transfers out	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>(1,302)</u>	<u>60,058</u>	<u>61,445</u>	<u>(64,145)</u>	<u>(36,466)</u>	<u>(57,470)</u>	<u>10,964</u>
Cash basis fund balance - beginning	<u>40,812</u>	<u>50,241</u>	<u>48,682</u>	<u>84,341</u>	<u>44,398</u>	<u>376,490</u>	<u>27,366</u>
Cash basis fund balance - ending	<u>\$ 39,510</u>	<u>\$ 110,299</u>	<u>\$ 110,127</u>	<u>\$ 20,196</u>	<u>\$ 7,932</u>	<u>\$ 319,020</u>	<u>\$ 38,330</u>
<u>Cash Basis Assets - December 31</u>							
Restricted assets:							
Cash and cash equivalents	<u>\$ 39,510</u>	<u>\$ 110,299</u>	<u>\$ 110,127</u>	<u>\$ 20,196</u>	<u>\$ 7,932</u>	<u>\$ 319,020</u>	<u>\$ 38,330</u>
<u>Cash Basis Fund Balance - December 31</u>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	<u>39,510</u>	<u>110,299</u>	<u>110,127</u>	<u>20,196</u>	<u>7,932</u>	<u>319,020</u>	<u>38,330</u>
Total cash basis fund balance - December 31	<u>\$ 39,510</u>	<u>\$ 110,299</u>	<u>\$ 110,127</u>	<u>\$ 20,196</u>	<u>\$ 7,932</u>	<u>\$ 319,020</u>	<u>\$ 38,330</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Traffic Safety	Law Enforcement Continuing Education	Adult Probation Services	Juvenile Probation Services	County User Fees	Local Health Maintenance	County Unsafe Building
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	39,430	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	6,513	251,328	7,913	45,359	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>6,513</b>	<b>251,328</b>	<b>7,913</b>	<b>45,359</b>	<b>39,430</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	28,831	-	-
Public safety	207	10,477	208,415	9,500	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	27,224	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>207</b>	<b>10,477</b>	<b>208,415</b>	<b>9,500</b>	<b>28,831</b>	<b>27,224</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	(207)	(3,964)	42,913	(1,587)	16,528	12,206	-
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(207)	(3,964)	42,913	(1,587)	16,528	12,206	-
Cash basis fund balance - beginning	1,912	5,654	259,764	18,315	275,367	14,065	5,000
Cash basis fund balance - ending	<u>\$ 1,705</u>	<u>\$ 1,690</u>	<u>\$ 302,677</u>	<u>\$ 16,728</u>	<u>\$ 291,895</u>	<u>\$ 26,271</u>	<u>\$ 5,000</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ 1,705</u>	<u>\$ 1,690</u>	<u>\$ 302,677</u>	<u>\$ 16,728</u>	<u>\$ 291,895</u>	<u>\$ 26,271</u>	<u>\$ 5,000</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	1,705	1,690	302,677	16,728	291,895	26,271	5,000
<b>Total cash basis fund balance - December 31</b>	<b><u>\$ 1,705</u></b>	<b><u>\$ 1,690</u></b>	<b><u>\$ 302,677</u></b>	<b><u>\$ 16,728</u></b>	<b><u>\$ 291,895</u></b>	<b><u>\$ 26,271</u></b>	<b><u>\$ 5,000</u></b>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	CASA Donation	Emergency Response Plan	Wayne County Community Corrections	Revolving Loan Fund	County Emergency Master Plan	Community Corrections Project Income	Watershed Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	21,933	141,764	-	165	-	35,833
Charges for services	-	-	-	-	-	128,228	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	-	108,474	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>21,933</b>	<b>141,764</b>	<b>108,474</b>	<b>165</b>	<b>128,228</b>	<b>35,833</b>
<b>Disbursements:</b>							
General government	-	-	-	86,087	-	-	32,970
Public safety	-	7,124	267,817	-	165	94,301	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>7,124</b>	<b>267,817</b>	<b>86,087</b>	<b>165</b>	<b>94,301</b>	<b>32,970</b>
Excess (deficiency) of revenue over (under) disbursements	-	14,809	(126,053)	22,387	-	33,927	2,863
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	-	14,809	(126,053)	22,387	-	33,927	2,863
Cash basis fund balance - beginning	370	46,509	193,200	303,073	-	114,395	-
Cash basis fund balance - ending	<u>\$ 370</u>	<u>\$ 61,318</u>	<u>\$ 67,147</u>	<u>\$ 325,460</u>	<u>\$ -</u>	<u>\$ 148,322</u>	<u>\$ 2,863</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ 370</u>	<u>\$ 61,318</u>	<u>\$ 67,147</u>	<u>\$ 325,460</u>	<u>\$ -</u>	<u>\$ 148,322</u>	<u>\$ 2,863</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	370	61,318	67,147	325,460	-	148,322	2,863
<b>Total cash basis fund balance - December 31</b>	<u><b>\$ 370</b></u>	<u><b>\$ 61,318</b></u>	<u><b>\$ 67,147</b></u>	<u><b>\$ 325,460</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 148,322</b></u>	<u><b>\$ 2,863</b></u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Reassessment	Community Response Team	Supplemental Public Defender	Guardian Ad Litem/ Court	Pre-trial Diversion	City/County Juvenile Grant	County Drug Free Community
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	6,574	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	47,256	-	3,300	-	86,852
Other	205,607	817	-	-	-	-	-
<b>Total receipts</b>	<b>205,607</b>	<b>817</b>	<b>47,256</b>	<b>6,574</b>	<b>3,300</b>	<b>-</b>	<b>86,852</b>
Disbursements:							
General government	782,567	-	-	-	-	-	-
Public safety	-	4,501	39,970	-	3,000	-	107,542
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>782,567</b>	<b>4,501</b>	<b>39,970</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>107,542</b>
Excess (deficiency) of revenue over (under) disbursements	(576,960)	(3,684)	7,286	6,574	300	-	(20,690)
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(576,960)	(3,684)	7,286	6,574	300	-	(20,690)
Cash basis fund balance - beginning	1,483,660	4,570	211,323	6,026	1,560	1,751	105,374
Cash basis fund balance - ending	<u>\$ 906,700</u>	<u>\$ 886</u>	<u>\$ 218,609</u>	<u>\$ 12,600</u>	<u>\$ 1,860</u>	<u>\$ 1,751</u>	<u>\$ 84,684</u>
<b>Cash Basis Assets - December 31</b>							
Restricted assets:							
Cash and cash equivalents	<u>\$ 906,700</u>	<u>\$ 886</u>	<u>\$ 218,609</u>	<u>\$ 12,600</u>	<u>\$ 1,860</u>	<u>\$ 1,751</u>	<u>\$ 84,684</u>
<b>Cash Basis Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	906,700	886	218,609	12,600	1,860	1,751	84,684
<b>Total cash basis fund balance - December 31</b>	<u><u>\$ 906,700</u></u>	<u><u>\$ 886</u></u>	<u><u>\$ 218,609</u></u>	<u><u>\$ 12,600</u></u>	<u><u>\$ 1,860</u></u>	<u><u>\$ 1,751</u></u>	<u><u>\$ 84,684</u></u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
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 For The Year Ended December 31, 2005  
 (Continued)

	Sheriff's Donation Fund	Working Poor Grant	DOC Prevention Grant	Juvenile Grant	Department of Corrections Juvenile	Hepatitis Grant	Local Law Enforcement Block Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	4,384	10,791	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	1,048	-	-	-	-	-	-
<b>Total receipts</b>	<b>1,048</b>	<b>-</b>	<b>-</b>	<b>4,384</b>	<b>10,791</b>	<b>-</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	904	-	15,669	34,003	26,232	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	11,476	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>904</b>	<b>11,476</b>	<b>15,669</b>	<b>34,003</b>	<b>26,232</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	144	(11,476)	(15,669)	(29,619)	(15,441)	-	-
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	144	(11,476)	(15,669)	(29,619)	(15,441)	-	-
Cash basis fund balance - beginning	428	17,956	15,669	32,009	17,378	382	11
Cash basis fund balance - ending	<u>\$ 572</u>	<u>\$ 6,480</u>	<u>\$ -</u>	<u>\$ 2,390</u>	<u>\$ 1,937</u>	<u>\$ 382</u>	<u>\$ 11</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ 572</u>	<u>\$ 6,480</u>	<u>\$ -</u>	<u>\$ 2,390</u>	<u>\$ 1,937</u>	<u>\$ 382</u>	<u>\$ 11</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	572	6,480	-	2,390	1,937	382	11
<b>Total cash basis fund balance - December 31</b>	<b><u>\$ 572</u></b>	<b><u>\$ 6,480</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,390</u></b>	<b><u>\$ 1,937</u></b>	<b><u>\$ 382</u></b>	<b><u>\$ 11</u></b>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2005  
 (Continued)

	Tobacco Master	Health Dept. Tobacco Settlement	Proslink	Deferral Program	Bulletproof Vest Program	LHM/Tobacco	Community Health Center
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	31,911	-	-	-	-	-	303,931
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	51,497	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>31,911</b>	<b>-</b>	<b>-</b>	<b>51,497</b>	<b>-</b>	<b>-</b>	<b>303,931</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	50,885	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	25,078	-	-	-	-	9,012	268,589
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>25,078</b>	<b>-</b>	<b>-</b>	<b>50,885</b>	<b>-</b>	<b>9,012</b>	<b>268,589</b>
Excess (deficiency) of revenue over (under) disbursements	6,833	-	-	612	-	(9,012)	35,342
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	100,000
Transfers out	-	-	-	-	-	-	(100,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	6,833	-	-	612	-	(9,012)	35,342
Cash basis fund balance - beginning	35,350	1,100	2,879	16,269	6,000	49,796	41,607
Cash basis fund balance - ending	<u>\$ 42,183</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>	<u>\$ 16,881</u>	<u>\$ 6,000</u>	<u>\$ 40,784</u>	<u>\$ 76,949</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ 42,183</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>	<u>\$ 16,881</u>	<u>\$ 6,000</u>	<u>\$ 40,784</u>	<u>\$ 76,949</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	42,183	1,100	2,879	16,881	6,000	40,784	76,949
<b>Total cash basis fund balance - December 31</b>	<u><b>\$ 42,183</b></u>	<u><b>\$ 1,100</b></u>	<u><b>\$ 2,879</b></u>	<u><b>\$ 16,881</b></u>	<u><b>\$ 6,000</b></u>	<u><b>\$ 40,784</b></u>	<u><b>\$ 76,949</b></u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	DOC Transition	Sales Disclosure	Rainy Day Fund	DUI Task Force Indiana	Drug Enforcement Education	Sheriff Grant	Lead Mini Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	7,547	-	-	-
Charges for services	-	9,595	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	90	-	-	-	860	1,800	-
<b>Total receipts</b>	<b>90</b>	<b>9,595</b>	<b>-</b>	<b>7,547</b>	<b>860</b>	<b>1,800</b>	<b>-</b>
<b>Disbursements:</b>							
General government	-	2,866	-	-	-	-	-
Public safety	17,513	-	-	7,223	915	693	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>17,513</b>	<b>2,866</b>	<b>-</b>	<b>7,223</b>	<b>915</b>	<b>693</b>	<b>-</b>
Excess (deficiency) of revenue over (under) disbursements	(17,423)	6,729	-	324	(55)	1,107	-
<b>Other financing sources (uses)</b>							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(17,423)	6,729	-	324	(55)	1,107	-
Cash basis fund balance - beginning	58,166	13,470	1,176,030	-	55	1,180	500
Cash basis fund balance - ending	<u>\$ 40,743</u>	<u>\$ 20,199</u>	<u>\$ 1,176,030</u>	<u>\$ 324</u>	<u>\$ -</u>	<u>\$ 2,287</u>	<u>\$ 500</u>
<b>Cash Basis Assets - December 31</b>							
<b>Restricted assets:</b>							
Cash and cash equivalents	<u>\$ 40,743</u>	<u>\$ 20,199</u>	<u>\$ 1,176,030</u>	<u>\$ 324</u>	<u>\$ -</u>	<u>\$ 2,287</u>	<u>\$ 500</u>
<b>Cash Basis Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	40,743	20,199	1,176,030	324	-	2,287	500
<b>Total cash basis fund balance - December 31</b>	<b><u>\$ 40,743</u></b>	<b><u>\$ 20,199</u></b>	<b><u>\$ 1,176,030</u></b>	<b><u>\$ 324</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,287</u></b>	<b><u>\$ 500</u></b>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
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 For The Year Ended December 31, 2005  
 (Continued)

	Christmas Party Donations	Sheriff Block Grant	Homeland Security	Homeland Security Part I	Child Welfare Services	Air Respirator Grant	2004 Homeland Security
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	158,182	-	20,449
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	3,262	-	352	188	164	-	-
<b>Total receipts</b>	<b>3,262</b>	<b>-</b>	<b>352</b>	<b>188</b>	<b>158,346</b>	<b>-</b>	<b>20,449</b>
Disbursements:							
General government	2,582	-	-	-	-	-	-
Public safety	-	11,522	7,875	1,973	-	115	206,506
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	49,032	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,582</b>	<b>11,522</b>	<b>7,875</b>	<b>1,973</b>	<b>49,032</b>	<b>115</b>	<b>206,506</b>
Excess (deficiency) of revenue over (under) disbursements	680	(11,522)	(7,523)	(1,785)	109,314	(115)	(186,057)
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(190,446)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(190,446)</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	680	(11,522)	(7,523)	(1,785)	(81,132)	(115)	(186,057)
Cash basis fund balance - beginning	1,212	11,522	7,523	1,785	81,132	115	186,057
Cash basis fund balance - ending	<u>\$ 1,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Basis Assets - December 31</b>							
Restricted assets:							
Cash and cash equivalents	<u>\$ 1,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Basis Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	1,892	-	-	-	-	-	-
<b>Total cash basis fund balance - December 31</b>	<u>\$ 1,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
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 For The Year Ended December 31, 2005  
 (Continued)

	Sheriffs Commissary	Criminal Investigation	Convention and Tourism	Economic Development	Convention and Tourism Bonds	Jail Lease	General Obligation Bonds
Receipts:							
Taxes	\$ -	\$ -	\$ 394,699	\$ 997,434	\$ 101,809	\$ 2,430,410	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	14,000	27,961	116,732	-	-	-
Charges for services	350,728	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other	-	-	3,476	252,781	-	953	10,875
<b>Total receipts</b>	<b>350,728</b>	<b>14,000</b>	<b>426,136</b>	<b>1,366,947</b>	<b>101,809</b>	<b>2,431,363</b>	<b>10,875</b>
Disbursements:							
General government	-	-	-	-	-	-	24
Public safety	334,325	13,000	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	455,199	-	101,809	-	-
Economic development	-	-	-	1,468,516	-	-	-
Debt service:							
Principal	-	-	-	-	-	1,000,000	-
Interest	-	-	-	-	-	1,292,000	-
Capital outlay:							
Special assessments	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>334,325</b>	<b>13,000</b>	<b>455,199</b>	<b>1,468,516</b>	<b>101,809</b>	<b>2,292,000</b>	<b>24</b>
Excess (deficiency) of revenue over (under) disbursements	16,403	1,000	(29,063)	(101,569)	-	139,363	10,851
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	16,403	1,000	(29,063)	(101,569)	-	139,363	10,851
Cash basis fund balance - beginning	98,782	2,000	115,486	421,925	-	2,666,559	-
Cash basis fund balance - ending	<u>\$ 115,185</u>	<u>\$ 3,000</u>	<u>\$ 86,423</u>	<u>\$ 320,356</u>	<u>\$ -</u>	<u>\$ 2,805,922</u>	<u>\$ 10,851</u>
<b>Cash Basis Assets - December 31</b>							
Restricted assets:							
Cash and cash equivalents	<u>\$ 115,185</u>	<u>\$ 3,000</u>	<u>\$ 86,423</u>	<u>\$ 320,356</u>	<u>\$ -</u>	<u>\$ 2,805,922</u>	<u>\$ 10,851</u>
<b>Cash Basis Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ 86,423	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	2,805,922	10,851
Other purposes	115,185	3,000	-	320,356	-	-	-
<b>Total cash basis fund balance - December 31</b>	<u>\$ 115,185</u>	<u>\$ 3,000</u>	<u>\$ 86,423</u>	<u>\$ 320,356</u>	<u>\$ -</u>	<u>\$ 2,805,922</u>	<u>\$ 10,851</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF CASH BASIS ASSETS AND FUND BALANCES AND  
 CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCES  
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 For The Year Ended December 31, 2005  
 (Continued)

	Cumulative Building	Cumulative Capital Development	General Drain Improvement	Jail Asset Management	EDIT Unincorporated	Consolidated EDIT	Totals
Receipts:							
Taxes	\$ 201,756	\$ 491,892	\$ -	\$ -	\$ 369,466	\$ 1,470,230	\$ 8,879,200
Special assessments	-	-	2,652	-	-	-	58,667
Licenses and permits	-	-	-	-	-	-	89,268
Intergovernmental	22,666	55,282	-	-	-	-	6,419,867
Charges for services	-	-	-	-	-	-	2,107,374
Fines and forfeits	-	-	-	-	-	-	532,901
Other	-	60,229	-	57,983	-	-	1,103,290
Total receipts	<u>224,422</u>	<u>607,403</u>	<u>2,652</u>	<u>57,983</u>	<u>369,466</u>	<u>1,470,230</u>	<u>19,190,567</u>
Disbursements:							
General government	445,504	949,340	-	-	-	-	2,594,582
Public safety	-	-	-	1,145,702	-	-	3,674,115
Highways and streets	-	-	-	-	-	-	4,035,329
Health and welfare	-	-	-	-	-	-	5,882,485
Culture and recreation	-	-	-	-	-	-	1,318,108
Economic development	-	-	-	-	75,707	2,120,630	3,664,853
Debt service:							
Principal	-	-	-	-	140,000	-	1,140,000
Interest	-	-	-	-	93,236	-	1,385,236
Capital outlay:							
Special assessments	-	-	35,046	-	-	-	35,046
Total disbursements	<u>445,504</u>	<u>949,340</u>	<u>35,046</u>	<u>1,145,702</u>	<u>308,943</u>	<u>2,120,630</u>	<u>23,729,754</u>
Excess (deficiency) of revenue over (under) disbursements	<u>(221,082)</u>	<u>(341,937)</u>	<u>(32,394)</u>	<u>(1,087,719)</u>	<u>60,523</u>	<u>(650,400)</u>	<u>(4,539,187)</u>
Other financing sources (uses)							
Bond proceeds	-	-	-	-	-	-	761,100
Transfers in	-	-	-	-	-	-	498,446
Transfers out	-	-	-	-	-	-	(498,446)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>761,100</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>(221,082)</u>	<u>(341,937)</u>	<u>(32,394)</u>	<u>(1,087,719)</u>	<u>60,523</u>	<u>(650,400)</u>	<u>(3,778,087)</u>
Cash basis fund balance - beginning	<u>950,074</u>	<u>1,795,509</u>	<u>43,229</u>	<u>4,190,992</u>	<u>1,695,337</u>	<u>2,562,952</u>	<u>27,012,152</u>
Cash basis fund balance - ending	<u>\$ 728,992</u>	<u>\$ 1,453,572</u>	<u>\$ 10,835</u>	<u>\$ 3,103,273</u>	<u>\$ 1,755,860</u>	<u>\$ 1,912,552</u>	<u>\$ 23,234,065</u>
<u>Cash Basis Assets - December 31</u>							
Restricted assets:							
Cash and cash equivalents	<u>\$ 728,992</u>	<u>\$ 1,453,572</u>	<u>\$ 10,835</u>	<u>\$ 3,103,273</u>	<u>\$ 1,755,860</u>	<u>\$ 1,912,552</u>	<u>\$ 23,234,065</u>
<u>Cash Basis Fund Balance - December 31</u>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,423
Debt service	-	-	-	-	-	-	2,816,773
Other purposes	<u>728,992</u>	<u>1,453,572</u>	<u>10,835</u>	<u>3,103,273</u>	<u>1,755,860</u>	<u>1,912,552</u>	<u>20,330,869</u>
Total cash basis fund balance - December 31	<u>\$ 728,992</u>	<u>\$ 1,453,572</u>	<u>\$ 10,835</u>	<u>\$ 3,103,273</u>	<u>\$ 1,755,860</u>	<u>\$ 1,912,552</u>	<u>\$ 23,234,065</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005

	Children With Special Health Care Needs	Health Care For The Indigent	Medical Assistance To Wards	Payroll Withholding	State Fees	Clerk
Additions:						
Agency fund additions	\$ 155,468	\$ 461,048	\$ 37,524	\$ 6,714,767	\$ 399,236	\$ 11,989,590
Deductions:						
Agency fund deductions	155,768	461,933	37,599	6,563,459	405,569	12,028,625
Excess (deficiency) of total additions over (under) total deductions	(300)	(885)	(75)	151,308	(6,333)	(39,035)
Cash and cash equivalents - beginning	1,478	4,356	370	742,577	30,932	1,077,667
Cash and cash equivalents - ending	<u>\$ 1,178</u>	<u>\$ 3,471</u>	<u>\$ 295</u>	<u>\$ 893,885</u>	<u>\$ 24,599</u>	<u>\$ 1,038,632</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Sheriff	Recorder	Treasurer	Probation	Prosecuting Attorney	Home Detention
Additions:						
Agency fund additions	\$ 3,841,576	\$ 319,153	\$ 100,330,654	\$ 260,538	\$ 19,854	\$ 118,955
Deductions:						
Agency fund deductions	3,836,758	319,153	100,473,634	260,463	19,141	118,955
Excess (deficiency) of total additions over (under) total deductions	4,818	-	(142,980)	75	713	-
Cash and cash equivalents - beginning	18,431	-	643,764	-	1,457	-
Cash and cash equivalents - ending	<u>\$ 23,249</u>	<u>\$ -</u>	<u>\$ 500,784</u>	<u>\$ 75</u>	<u>\$ 2,170</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	<u>Surplus Tax</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>	<u>Tax Distribution</u>	<u>Contractor's Bid</u>
Additions:					
Agency fund additions	\$ 150,533	\$ 231,039	\$ 1,257,653	\$ 75,896,391	\$ 16,000
Deductions:					
Agency fund deductions	370,011	286,842	1,844,937	75,899,681	500
Excess (deficiency) of total additions over (under) total deductions	(219,478)	(55,803)	(587,284)	(3,290)	15,500
Cash and cash equivalents - beginning	389,396	58,004	1,794,945	3,402	22,370
Cash and cash equivalents - ending	<u>\$ 169,918</u>	<u>\$ 2,201</u>	<u>\$ 1,207,661</u>	<u>\$ 112</u>	<u>\$ 37,870</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	<u>Coroner's Training and Continuing Education</u>	<u>State Sales Disclosure Fee</u>	<u>Inheritance Tax</u>	<u>City and Town Court Costs</u>	<u>Personal Property Collection Fee</u>
Additions:					
Agency fund additions	\$ 6,252	\$ 9,595	\$ 3,268,143	\$ 100,190	\$ 1,855
Deductions:					
Agency fund deductions	6,286	9,570	3,328,765	68,144	1,875
Excess (deficiency) of total additions over (under) total deductions	(34)	25	(60,622)	32,046	(20)
Cash and cash equivalents - beginning	141	395	303,046	15,481	6,482
Cash and cash equivalents - ending	<u>\$ 107</u>	<u>\$ 420</u>	<u>\$ 242,424</u>	<u>\$ 47,527</u>	<u>\$ 6,462</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH BALANCES  
 AGENCY FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	<u>Tourism Bureau</u>	<u>Congressional Interest</u>	<u>Interstate Compact Fee</u>	<u>Welfare Trust</u>	<u>Total</u>
Additions:					
Agency fund additions	<u>\$ 462,686</u>	<u>\$ 832</u>	<u>\$ 675</u>	<u>\$ 81,810</u>	<u>\$ 206,132,017</u>
Deductions:					
Agency fund deductions	<u>473,006</u>	<u>1,876</u>	<u>675</u>	<u>81,030</u>	<u>207,054,255</u>
Excess (deficiency) of total additions over (under) total deductions	(10,320)	(1,044)	-	780	(922,238)
Cash and cash equivalents - beginning	<u>37,607</u>	<u>34,401</u>	<u>-</u>	<u>24,408</u>	<u>5,211,110</u>
Cash and cash equivalents - ending	<u>\$ 27,287</u>	<u>\$ 33,357</u>	<u>\$ -</u>	<u>\$ 25,188</u>	<u>\$ 4,288,872</u>

WAYNE COUNTY  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF INVESTMENTS  
For The Year Ended December 31, 2005

<u>Fund</u>	<u>Purchase Price of Investment</u>
Congressional Principal	\$ 46,903
Sheriff's Pension Trust	4,963,427

WAYNE COUNTY  
OTHER REPORT

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

County Treasurer

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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 46204-2765

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

Compliance

We have audited the compliance of the Wayne County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133  
(Continued)

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

June 8, 2006

WAYNE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Department of Commerce Community Development Block Grants/States Programs Community Health Center Grant	14.228	CF-04-216	\$ 500,000
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grants	16.523	03-JB-064	19,313
Crime Victim Assistance	16.575	04-VA-010 05-VA-140	23,982 <u>12,817</u>
Total for program			<u>36,799</u>
Byrne Formula Grant Program	16.579	03-DB-049 04-DB-045	35,439 <u>104,885</u>
Total for program			<u>140,324</u>
Local Law Enforcement Block Grants Program	16.592	2003-LB-BX-2893	<u>12,735</u>
Total for federal grantor agency			<u>209,171</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	JB-03-DB-049 IN-05-02-T03 PT-06-04-07-56	1,620 3,814 270
Pass-Through City of Richmond		15AL-03-03-03-22 15AL-05-03-03-66	7,547 <u>4,104</u>
Total for cluster			<u>17,355</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction	20.205	BRO9989	<u>6,315</u>
Total for federal grantor agency			<u>23,670</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

WAYNE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management Nonpoint Source Implementation Grants	66.460	A-305-2-01-378	<u>34,624</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	2005	<u>67,983</u>
Pass-Through Indiana Family and Social Services Administration Child Support Enforcement	93.563		
County Prosecutor's Expenditures		2005	209,769
County Clerk of the Court Expenditures		2005	158,680
Indirect Costs		2005	<u>35,827</u>
Total for program			<u>404,276</u>
Total for federal grantor agency			<u>472,259</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security State Domestic Preparedness Equipment Support Program	97.004	2003-TE-TX-0198 FY 2004-2005	1,421 <u>168,642</u>
Total for program			<u>170,063</u>
Hazardous Materials Training Program	97.020	FY 2004-2005	<u>7,124</u>
Public Assistance Grants	97.036	15-73	<u>79,242</u>
Total for federal grantor agency			<u>763,312</u>
Total federal awards expended			<u>\$ 1,496,153</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

WAYNE COUNTY  
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Wayne County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

WAYNE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified? no

Reportable conditions identified that are not considered to be material weaknesses? yes

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified? no

Reportable conditions identified that are not considered to be material weaknesses? none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
14.228	Community Development Block Grant - Allocations to States

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

Auditee qualified as low-risk auditee? yes

WAYNE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Section II – Financial Statement Findings

FINDING 2005-1, REPORTABLE CONDITION – COUNTY TREASURER

At December 31, 2005, the County Treasurer's Cash book fund ledger balance is out of balance with the County Auditor's fund ledger balance by \$214,267.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Controls over the cash book funds ledger balance reconcilements were insufficient. The County Treasurer did not reconcile the cash book fund ledger balance to the County Auditor's fund ledger balance.

As a result, adjustments might be necessary to correct errors to fund balances or some taxing units might not have received tax distributions in the correct amounts.

The County Treasurer should reconcile cash book fund ledger balance to the Auditor's fund ledger balance to ensure good internal control over the recording of cash receipts and the depositing of county funds, and to avoid misstating the financial statements of the County or distributing tax distributions in incorrect amounts.

We recommended that the County Treasurer's cash book fund ledger balance be reconciled to the County Auditor's fund ledger balance and any resulting adjustment to the records be recorded.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

WAYNE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No items were reportable.

**Linda L. Corder**  
**Treasurer of Wayne County**  
County Administration Building



401 East Main Street  
Richmond, IN 47374-4290

<http://www.co.wayne.in.us/treasurer/>

Phone: 765-973-9238  
Fax: 765-973-9383

June 7, 2006

State Board of Accounts  
State Office Building  
Indianapolis IN 46204

Subject: Finding 2005-1 Fund Ledger Reconcilement

Auditee Contact Person: Linda L. Corder  
Title of Contact Person: Wayne County Treasurer  
Telephone Number: 765-973-9377  
Expected Completion Date: December 31, 2006

I have been Treasurer of Wayne County as of January 27, 2006. I have appointed a new Chief Deputy Treasurer as of April 24, 2006. We are now in the process of recreating the financial records from 1-1-06 on the Komputrol financial system. This system has been in place in the Treasurer Office for two years, but was not used to its full capability. The Bank portion of the system was lacking.

Also, the Treasurer Cash Book was not fully completed each day. The ledger portion of the Cash Book was not balanced with the Auditor's Office daily, therefore, the monthly reconcilements with the Auditor were not possible.

The Treasurer balanced monthly with the Auditor's Office only with the ledger balances on the Komputrol system.

The Treasurer's Office has verified the bank balances and the investments as of 1-1-06, and have identified the difference in the Auditor and Treasurer's fund ledger in the amount of \$214,267 as unidentified tax or excise tax that has been undistributed. We plan to research this problem at the time when we feel that 2006 is current, settlement is finished, and the office is settled into a routine.

Yours truly,

Linda L. Corder  
Wayne County Treasurer

WAYNE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2006, with Christopher H. Beeson, Auditor; Karen Stevens, Deputy Auditor; Mary C. Heyeb, County Commissioner; Karen A. Pipes, former Treasurer; Linda L. Corder, Treasurer; and Cathy C. Williams, Deputy Auditor. The officials concurred with our audit findings.