

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

ANNUAL FINANCIAL REPORT

2010

WAYNE COUNTY, INDIANA



**FILED**  
07/22/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen Stevens	01-01-07 to 12-31-14
Treasurer	Linda Corder	01-01-09 to 12-31-12
Clerk	Jo Ann Stewart	01-01-09 to 12-31-12
Sheriff	Paul M. Strittmatter Jeff Cappa	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Debby Resh Debra Tiemann	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Kenneth Paust Doug Williamson	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Anthony Gillam Gerald Saunders	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**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 statement of Wayne County (County), for the year ended December 31, 2010. This financial statement is the responsibility of the County's management. Our responsibility is to express opinions on this financial statement based on our audit.

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

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated July 5, 2011, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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

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

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

July 5, 2011



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

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the financial statement of Wayne County (County), for the year ended December 31, 2010, and have issued our report thereon dated July 5, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

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

July 5, 2011

FINANCIAL STATEMENT(S)

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
General	\$ 4,560,307	\$ 26,240,774	\$ 24,808,072	\$ 5,993,009
Local Road And Street	659,599	568,901	663,875	564,625
Aviation	951	-	247	704
Accident Report	4,578	6,944	3,495	8,027
Firearms Training	32,916	15,780	17,520	31,176
Health	1,452,779	1,778,582	2,200,151	1,031,210
Donations	1,126	-	307	819
Law Enforcement Continuing Education	6,831	-	-	6,831
Clerk's Records Perpetuation	169,521	24,066	44,391	149,196
Electronic Map Generation	481,765	154,194	203,427	432,532
Unsafe Building	5,000	6,385	11,385	-
Riverboat	-	444,927	444,927	-
Emergency Telephone System	181,549	470,525	439,568	212,506
Drug Free Community	81,907	83,003	79,567	85,343
Drainage Maintenance	62,748	15,086	18,795	59,039
Emergency Planning/Right To Know	56,937	6,481	4,699	58,719
Highway	1,036,880	3,141,684	2,786,716	1,391,848
Property Reassessment	454,664	323,072	464,212	313,524
Title Iv-D Court	7,866	131,951	147,996	(8,179)
Extradition	36,116	552	-	36,668
Juvenile Probation Services	11,099	5,928	9,000	8,027
Adult Probation Services	283,674	248,641	279,670	252,645
Recorder's Records Perpetuation	92,521	70,825	39,187	124,159
User Fee	400,859	44,731	4,784	440,806
Cannibus Marijuana Eradication	-	8,500	8,500	-
Family And Children	-	150	-	150
Health Maintenance	9,288	48,859	32,121	26,026
Community Corrections Home Detention	238,472	104,967	98,919	244,520
Pretrial Diversion	3,753	770	-	4,523
Guardian Ad-Litem Court	205	-	-	205
Court Appointed Special Advocate	49,568	56,558	24,775	81,351
Plat Book	67,720	14,738	15,619	66,839
Misdemeanant	54,151	51,651	70,019	35,783
Supplemental Public Defender	216,007	118,330	96,068	238,269
Clerk Title Iv-D #1	139,259	-	-	139,259
Surveyor's Corner Perpetuation	61,300	12,200	17,438	56,062
Kuhlman Donations	486	400	-	886
Sheriff Donations	2,941	-	853	2,088
Property Reassessment #2	1,567	-	-	1,567
Rainy Day	2,386,796	282,822	38,457	2,631,161
Inmate Medical	43,065	12,435	3,446	52,054
Sales Disclosure	9,384	7,119	3,623	12,880
Prosecutor Law Enforcement	12,200	25,308	25,336	12,172
Infraction Deferral	69,323	59,696	60,314	68,705
Dare	506	150	-	656
Tobacco Settlement	48,967	34,013	54,472	28,508
Adult Protective Services	1,151	96,926	102,669	(4,592)
Law Enforcement #2	11	-	-	11
Identification Security Protection	42,314	19,938	3,980	58,272
Prosecutor Title Iv-D #2	68,497	60,340	37,391	91,446
Clerk Title Iv-D #2	80,038	40,107	56,122	64,023
Drug Task Force	33,518	54,269	40,684	47,103
Drug Task Force #2	2,387	15,251	14,275	3,363
Sheriff Pension Holding	90,056	57,846	72,180	75,722
Campaign Finance	3,366	158	-	3,524
Highway Safety/Big City	2,333	17,000	18,408	925
Hiv Grant	21,853	46,876	58,895	9,834
Prev Health & Health Services	58	-	-	58
Special Firearms Sheriff	1,948	-	-	1,948
Translator	4,453	2,434	185	6,702
Convention Fund Bond And Interest	7	61,134	61,134	7
Cardinal Greenway Fund	-	35,533	35,533	-
I-70/Sr-1 Sewer Project	30,000	-	-	30,000
State Industry	23,133	-	-	23,133
Equipment Grant Wcsd	62,687	53,617	102,703	13,601
Bioterrorism Grant Health Dept.	4,221	24,684	24,416	4,489
Recorder Enhanced Access	12,970	7,194	-	20,164
Foreign Language Interpreter	3,222	4,875	1,600	6,497
Maternal & Child Health	18,526	104,721	89,223	34,024

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Misc Traffic Safety Grant	900	-	-	900
Community Corrections Fund	38,625	228,388	236,734	30,279
Revolving Loan Fund	269,985	57,314	43,758	283,541
Community Emergency Response	808	-	-	808
City/County Juvenile Block Grant	1,751	-	-	1,751
Working Poor Grant	5	-	-	5
Juvenile Account Block Grant	821	-	-	821
Dept Of Correction Juvenile	1,079	-	-	1,079
Wallace Crippled Children	382	-	-	382
Edit Unincorporated	1,705,191	425,977	568,326	1,562,842
Consolidated Edit	2,555,700	1,460,484	1,441,147	2,575,037
Health Tobacco Settlement	1,100	-	-	1,100
Proslink Grant State	2,879	-	-	2,879
Community Health Center	61,810	349,732	340,777	70,765
Doc Community Transition	52,538	5,026	8,359	49,205
Miscellaneous Sheriff Grants	747	-	-	747
Mini Lead Grant Health Dept.	500	-	-	500
Pdfwc-Spf-Sig Grant	48,514	132,704	143,666	37,552
Naddi Drug Div Grant	39	-	-	39
Emergency Management Performance Grant	43,290	-	-	43,290
Health Donations	7,092	14	-	7,106
Dare Donations Sheriff	355	2,100	-	2,455
K-9 Donations Sheriff	3,768	5,980	1,017	8,731
Historic Nat'L Road Interpretive Center	-	8,800	8,800	-
E911 Wireless	64,864	275,670	269,102	71,432
Childhood Lead Poison Prevention	-	13,774	13,774	-
H1N1 Grant	32,935	128,097	156,494	4,538
2009 Commissioners Tax Sale	-	95,175	38,575	56,600
Levy Excess Welfare	-	3,742	3,742	-
Safe Schools Healthy Students	777	-	-	777
Pdfwc Town Hall	500	-	-	500
Victim Assistance Family Violence	5	47,580	54,696	(7,111)
Sheriff Jail Commissary Fund	124,300	431,481	400,932	154,849
Criminal Investigation	420	7,000	6,809	611
Clerk Arra Fund	-	9,873	-	9,873
Prosecutor Arra Fund	-	20,408	-	20,408
District 6 Administrative Grant	-	37,500	29,167	8,333
Health Vaccinations For Children	-	10,104	10,043	61
Mcl3 Public Health	-	2,000	-	2,000
Federal Equitable Sharing	-	9,728	7,330	2,398
Jail Bond	5,112,190	2,703,324	1,994,000	5,821,514
Cumulative Capital Development	2,341,675	1,491,937	1,390,954	2,442,658
Cumulative Bridge	3,883,623	1,137,888	621,833	4,399,678
Cumulative Courthouse	596,763	279,060	130,919	744,904
General Drain Improvement	28,352	6,001	-	34,353
Chc Capital Project	79,088	-	79,088	-
City And Town Court Costs	-	54,537	27,406	27,131
Coroners Training Continuing Education	920	9,568	9,679	809
Congressional School Interest	34,001	1,232	35,233	-
Weed Cutting	-	29,295	29,295	-
Surplus Tax Sale	544,004	133,250	401,824	275,430
Tax Sale Redemption	9,283	253,053	236,482	25,854
Surplus Tax	56,552	21,265	50,730	27,087
State Fines And Forfeitures	9,079	51,701	49,120	11,660
State Sales Disclosure Fee	875	7,075	7,185	765
Sewage Collections	-	43,197	43,197	-
Overweight Vehicle Fines	18,742	69,446	80,115	8,073
Sheriff's Cashbook	3,109	30,019	31,288	1,840
Infraction Judgements	13,519	164,241	168,014	9,746
Inheritance Tax	675,383	1,848,260	2,203,496	320,147
Sheriff's Inmate Trust	30,899	1,267,565	1,277,712	20,752
Perf	78,765	315,865	316,419	78,211
Payroll Withholding-Federal	-	1,246,140	1,246,140	-
Payroll Withholding-State	37,589	443,370	443,850	37,109
Payroll Withholding-Oasi	-	1,014,274	1,014,274	-
Payroll Withholding-Local Tax	15,963	191,138	191,025	16,076
Life Insurance	1,894	39,310	39,310	1,894

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Health Insurance	15,000	488,292	488,292	15,000
Wage Garnishment	-	36,127	36,127	-
Section 125 Dental	72,580	66,560	61,824	77,316
Special Death Benefit	565	8,138	8,098	605
United Way	-	4,290	4,290	-
Boston Mutual Life Insurance	-	41,075	41,075	-
Education Plate Fees Agency	(75)	1,950	1,669	206
Financial Institution Tax	-	617,342	617,342	-
Convention And Tourism Agency	18,011	461,969	439,755	40,225
Mortgage Fees-State Share	466	5,400	5,335	531
Child Restraint Violations Fines	25	475	400	100
Interstate Compact	113	1,087	1,050	150
Certified Shares	-	8,632,307	8,632,307	-
Homestead Credit Rebate	40,568	-	-	40,568
Payroll Withholding Police Pension	-	75,809	75,809	-
Tax Distribution	9,805	50,095,033	50,089,875	14,963
Property Tax Replacement	-	5,580,717	5,580,717	-
Highway Retirement Withholding	10,926	42,774	43,605	10,095
Retiree Health Insurance	1,283	23,737	25,020	-
Aflac Withholding	-	44,524	44,524	-
Garnishee Child Support	-	72,890	72,890	-
Future Funds	-	128,353	128,353	-
Aig Insurance	-	5,788	5,788	-
Great West Insurance	-	480	480	-
Fop Dues Sheriff	-	4,300	4,300	-
Republican Party Withholding	-	4,550	4,550	-
Sec 125 Reimbursement	-	67,072	67,072	-
Perf Voluntary Post	3,035	11,632	12,011	2,656
Child Care Reimbursement	-	3,800	3,800	-
Wayne Employee Health Trust	2,329,092	4,027,247	3,535,652	2,820,687
Congressional Principal	46,904	-	46,904	-
State Homestead Credit Fund	12,655	717,225	723,176	6,704
Contractor Bid	23,370	1,050	1,000	23,420
Personal Property	259	-	-	259
Edit Distribution Fund	-	2,972,699	2,972,699	-
Treasurer's Cash Book	1,357,835	1,368,420	1,357,835	1,368,420
Project Income	9,178	101,290	104,990	5,478
Recorder's Checking Account	29,428	506,819	507,470	28,777
Clerk Trust Account	1,098,460	6,636,389	6,751,467	983,382
Clerk Child Support Account	24,145	1,421,262	1,424,125	21,282
Probation Account	19,674	250,774	255,657	14,791
Prosecuting Attorney Account	1,269	12,840	13,722	387
Final Hea 1001 2007 2008	-	272,655	272,655	-
Levy Excess Fund	-	57,972	3,742	54,230
Employee Property Taxes	-	10,296	10,296	-
Fringe Benefit Clearing Fund	-	24,147	24,147	-
Sheriff Inmate Meal	5,118	527,868	532,985	1
Treasurer's Change Fund	700	-	-	700
Sheriff Retirement Fund	5,623,232	1,295,902	516,911	6,402,223
Sheriff Benefit Fund	191,926	192,034	198,346	185,614
Totals	<u>\$ 43,543,395</u>	<u>\$ 138,868,623</u>	<u>\$ 135,593,322</u>	<u>\$ 46,818,696</u>

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

The accompanying financial statement(s) present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

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

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

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

Utility fees which are comprised mostly of charges for current services.

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

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

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

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

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

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

Utility operating expenses which include all outflows for operating the utilities.

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plan(s)**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

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. That report may be obtained by contacting:

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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 the plan members for PERF are established by the Board of Trustees of PERF.

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

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

*C. County Police Benefit Plan*

*Plan Description*

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

*Funding Policy*

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

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Wayne County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	General	Local Road And Street	Aviation	Accident Report	Firearms Training	Health	Donations
Cash and investments - beginning	\$ 4,560,307	\$ 659,599	\$ 951	\$ 4,578	\$ 32,916	\$ 1,452,779	\$ 1,126
Receipts:							
Taxes	17,161,879	-	-	-	-	124,835	-
Licenses and permits	38,034	-	-	-	15,780	-	-
Intergovernmental	3,158,282	568,901	-	-	-	11,825	-
Charges for services	524,142	-	-	6,944	-	1,367,387	-
Fines and forfeits	521,062	-	-	-	-	-	-
Other receipts	4,837,375	-	-	-	-	274,535	-
Total receipts	<u>26,240,774</u>	<u>568,901</u>	<u>-</u>	<u>6,944</u>	<u>15,780</u>	<u>1,778,582</u>	<u>-</u>
Disbursements:							
Personal services	13,516,722	-	-	-	-	1,761,409	-
Supplies	637,170	570,930	-	-	-	186,060	-
Other services and charges	5,692,370	92,945	-	-	-	156,271	-
Capital outlay	184	-	-	-	-	2,311	-
Other disbursements	4,961,626	-	247	3,495	17,520	94,100	307
Total disbursements	<u>24,808,072</u>	<u>663,875</u>	<u>247</u>	<u>3,495</u>	<u>17,520</u>	<u>2,200,151</u>	<u>307</u>
Excess (deficiency) of receipts over disbursements	<u>1,432,702</u>	<u>(94,974)</u>	<u>(247)</u>	<u>3,449</u>	<u>(1,740)</u>	<u>(421,569)</u>	<u>(307)</u>
Cash and investments - ending	<u>\$ 5,993,009</u>	<u>\$ 564,625</u>	<u>\$ 704</u>	<u>\$ 8,027</u>	<u>\$ 31,176</u>	<u>\$ 1,031,210</u>	<u>\$ 819</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Law Enforcement Continuing Education	Clerk's Records Perpetuation	Electronic Map Generation	Unsafe Building	Riverboat	Emergency Telephone System
Cash and investments - beginning	\$ 6,831	\$ 169,521	\$ 481,765	\$ 5,000	\$ -	\$ 181,549
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	149,788	-	444,927	449,788
Charges for services	-	24,066	-	-	-	19,033
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,406	6,385	-	1,704
Total receipts	-	24,066	154,194	6,385	444,927	470,525
Disbursements:						
Personal services	-	23,436	85,357	-	-	145,711
Supplies	-	-	-	-	-	176,432
Other services and charges	-	-	118,070	-	-	-
Capital outlay	-	-	-	-	-	106,276
Other disbursements	-	20,955	-	11,385	444,927	11,149
Total disbursements	-	44,391	203,427	11,385	444,927	439,568
Excess (deficiency) of receipts over disbursements	-	(20,325)	(49,233)	(5,000)	-	30,957
Cash and investments - ending	\$ 6,831	\$ 149,196	\$ 432,532	\$ -	\$ -	\$ 212,506

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Drug Free Community	Drainage Maintenance	Emergency Planning/Right To Know	Highway	Property Reassessment	Title Iv-D Court
Cash and investments - beginning	\$ 81,907	\$ 62,748	\$ 56,937	\$ 1,036,880	\$ 454,664	\$ 7,866
Receipts:						
Taxes	-	-	-	900,000	291,986	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	6,481	1,205,049	27,660	131,951
Charges for services	-	-	-	937,216	-	-
Fines and forfeits	83,003	-	-	-	-	-
Other receipts	-	15,086	-	99,419	3,426	-
<b>Total receipts</b>	<b>83,003</b>	<b>15,086</b>	<b>6,481</b>	<b>3,141,684</b>	<b>323,072</b>	<b>131,951</b>
Disbursements:						
Personal services	11,892	-	-	1,849,410	283,330	142,719
Supplies	-	-	-	438,257	6,558	107
Other services and charges	67,675	-	2,356	407,042	174,324	170
Capital outlay	-	-	2,343	92,007	-	-
Other disbursements	-	18,795	-	-	-	5,000
<b>Total disbursements</b>	<b>79,567</b>	<b>18,795</b>	<b>4,699</b>	<b>2,786,716</b>	<b>464,212</b>	<b>147,996</b>
Excess (deficiency) of receipts over disbursements	3,436	(3,709)	1,782	354,968	(141,140)	(16,045)
Cash and investments - ending	<u>\$ 85,343</u>	<u>\$ 59,039</u>	<u>\$ 58,719</u>	<u>\$ 1,391,848</u>	<u>\$ 313,524</u>	<u>\$ (8,179)</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Extradition	Juvenile Probation Services	Adult Probation Services	Recorder's Records Perpetuation	User Fee	Cannibus Marijuana Eradication
Cash and investments - beginning	\$ 36,116	\$ 11,099	\$ 283,674	\$ 92,521	\$ 400,859	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	8,500
Charges for services	552	-	-	70,825	-	-
Fines and forfeits	-	5,928	248,641	-	44,731	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>552</u>	<u>5,928</u>	<u>248,641</u>	<u>70,825</u>	<u>44,731</u>	<u>8,500</u>
Disbursements:						
Personal services	-	-	270,936	1,708	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	9,000	8,734	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	37,479	4,784	8,500
Total disbursements	<u>-</u>	<u>9,000</u>	<u>279,670</u>	<u>39,187</u>	<u>4,784</u>	<u>8,500</u>
Excess (deficiency) of receipts over disbursements	<u>552</u>	<u>(3,072)</u>	<u>(31,029)</u>	<u>31,638</u>	<u>39,947</u>	<u>-</u>
Cash and investments - ending	<u>\$ 36,668</u>	<u>\$ 8,027</u>	<u>\$ 252,645</u>	<u>\$ 124,159</u>	<u>\$ 440,806</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Family And Children	Health Maintenance	Community Corrections Home Detention	Pretrial Diversion	Guardian Ad-Litem Court	Court Appointed Special Advocate
Cash and investments - beginning	\$ -	\$ 9,288	\$ 238,472	\$ 3,753	\$ 205	\$ 49,568
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	48,859	-	-	-	56,558
Charges for services	-	-	104,967	-	-	-
Fines and forfeits	-	-	-	770	-	-
Other receipts	150	-	-	-	-	-
Total receipts	<u>150</u>	<u>48,859</u>	<u>104,967</u>	<u>770</u>	<u>-</u>	<u>56,558</u>
Disbursements:						
Personal services	-	12,014	52,328	-	-	11,899
Supplies	-	8,000	-	-	-	576
Other services and charges	-	12,107	46,126	-	-	12,300
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	465	-	-	-
Total disbursements	<u>-</u>	<u>32,121</u>	<u>98,919</u>	<u>-</u>	<u>-</u>	<u>24,775</u>
Excess (deficiency) of receipts over disbursements	<u>150</u>	<u>16,738</u>	<u>6,048</u>	<u>770</u>	<u>-</u>	<u>31,783</u>
Cash and investments - ending	<u>\$ 150</u>	<u>\$ 26,026</u>	<u>\$ 244,520</u>	<u>\$ 4,523</u>	<u>\$ 205</u>	<u>\$ 81,351</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Plat Book	Misdemeanant	Supplemental Public Defender	Clerk Title Iv-D #1	Surveyor's Corner Perpetuation	Kuhlman Donations
Cash and investments - beginning	\$ 67,720	\$ 54,151	\$ 216,007	\$ 139,259	\$ 61,300	\$ 486
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	51,651	118,330	-	-	-
Charges for services	14,738	-	-	-	12,200	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	400
Total receipts	<u>14,738</u>	<u>51,651</u>	<u>118,330</u>	<u>-</u>	<u>12,200</u>	<u>400</u>
Disbursements:						
Personal services	13,539	-	96,068	-	1,400	-
Supplies	1,267	-	-	-	2,750	-
Other services and charges	813	-	-	-	11,785	-
Capital outlay	-	-	-	-	1,503	-
Other disbursements	-	70,019	-	-	-	-
Total disbursements	<u>15,619</u>	<u>70,019</u>	<u>96,068</u>	<u>-</u>	<u>17,438</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(881)</u>	<u>(18,368)</u>	<u>22,262</u>	<u>-</u>	<u>(5,238)</u>	<u>400</u>
Cash and investments - ending	<u>\$ 66,839</u>	<u>\$ 35,783</u>	<u>\$ 238,269</u>	<u>\$ 139,259</u>	<u>\$ 56,062</u>	<u>\$ 886</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Sheriff Donations	Property Reassessment #2	Rainy Day	Inmate Medical	Sales Disclosure	Prosecutor Law Enforcement
Cash and investments - beginning	\$ 2,941	\$ 1,567	\$ 2,386,796	\$ 43,065	\$ 9,384	\$ 12,200
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	12,435	7,119	-
Fines and forfeits	-	-	-	-	-	25,308
Other receipts	-	-	282,822	-	-	-
Total receipts	-	-	282,822	12,435	7,119	25,308
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	3,623	-
Capital outlay	-	-	-	-	-	-
Other disbursements	853	-	38,457	3,446	-	25,336
Total disbursements	853	-	38,457	3,446	3,623	25,336
Excess (deficiency) of receipts over disbursements	(853)	-	244,365	8,989	3,496	(28)
Cash and investments - ending	\$ 2,088	\$ 1,567	\$ 2,631,161	\$ 52,054	\$ 12,880	\$ 12,172

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Infraction Deferral	Dare	Tobacco Settlement	Adult Protective Services	Law Enforcement #2	Identification Security Protection
Cash and investments - beginning	\$ 69,323	\$ 506	\$ 48,967	\$ 1,151	\$ 11	\$ 42,314
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	34,013	96,926	-	-
Charges for services	-	-	-	-	-	19,938
Fines and forfeits	59,696	-	-	-	-	-
Other receipts	-	150	-	-	-	-
Total receipts	<u>59,696</u>	<u>150</u>	<u>34,013</u>	<u>96,926</u>	<u>-</u>	<u>19,938</u>
Disbursements:						
Personal services	6,761	-	24,213	84,273	-	-
Supplies	3,811	-	-	1,610	-	-
Other services and charges	27,902	-	30,259	1,431	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	21,840	-	-	15,355	-	3,980
Total disbursements	<u>60,314</u>	<u>-</u>	<u>54,472</u>	<u>102,669</u>	<u>-</u>	<u>3,980</u>
Excess (deficiency) of receipts over disbursements	<u>(618)</u>	<u>150</u>	<u>(20,459)</u>	<u>(5,743)</u>	<u>-</u>	<u>15,958</u>
Cash and investments - ending	<u>\$ 68,705</u>	<u>\$ 656</u>	<u>\$ 28,508</u>	<u>\$ (4,592)</u>	<u>\$ 11</u>	<u>\$ 58,272</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Prosecutor Title Iv-D #2	Clerk Title Iv-D #2	Drug Task Force	Drug Task Force #2	Sheriff Pension Holding	Campaign Finance
Cash and investments - beginning	\$ 68,497	\$ 80,038	\$ 33,518	\$ 2,387	\$ 90,056	\$ 3,366
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	60,340	40,107	54,269	15,251	-	-
Charges for services	-	-	-	-	57,846	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	158
Total receipts	<u>60,340</u>	<u>40,107</u>	<u>54,269</u>	<u>15,251</u>	<u>57,846</u>	<u>158</u>
Disbursements:						
Personal services	37,391	145	-	12,325	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	55,977	40,684	1,950	72,180	-
Total disbursements	<u>37,391</u>	<u>56,122</u>	<u>40,684</u>	<u>14,275</u>	<u>72,180</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>22,949</u>	<u>(16,015)</u>	<u>13,585</u>	<u>976</u>	<u>(14,334)</u>	<u>158</u>
Cash and investments - ending	<u>\$ 91,446</u>	<u>\$ 64,023</u>	<u>\$ 47,103</u>	<u>\$ 3,363</u>	<u>\$ 75,722</u>	<u>\$ 3,524</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Highway Safety/Big City	Hiv Grant	Prev Health & Health Services	Special Firearms Sheriff	Translator	Convention Fund Bond And Interest
Cash and investments - beginning	\$ 2,333	\$ 21,853	\$ 58	\$ 1,948	\$ 4,453	\$ 7
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	17,000	46,876	-	-	-	-
Charges for services	-	-	-	-	2,434	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	61,134
Total receipts	<u>17,000</u>	<u>46,876</u>	<u>-</u>	<u>-</u>	<u>2,434</u>	<u>61,134</u>
Disbursements:						
Personal services	18,408	1,830	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	27,065	-	-	185	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	30,000	-	-	-	61,134
Total disbursements	<u>18,408</u>	<u>58,895</u>	<u>-</u>	<u>-</u>	<u>185</u>	<u>61,134</u>
Excess (deficiency) of receipts over disbursements	<u>(1,408)</u>	<u>(12,019)</u>	<u>-</u>	<u>-</u>	<u>2,249</u>	<u>-</u>
Cash and investments - ending	<u>\$ 925</u>	<u>\$ 9,834</u>	<u>\$ 58</u>	<u>\$ 1,948</u>	<u>\$ 6,702</u>	<u>\$ 7</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Cardinal Greenway Fund	I-70/Sr-1 Sewer Project	State Industry	Equipment Grant Wcsd	Bioterrorism Grant Health Dept.	Recorder Enhanced Access
Cash and investments - beginning	\$ -	\$ 30,000	\$ 23,133	\$ 62,687	\$ 4,221	\$ 12,970
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	53,617	24,684	-
Charges for services	-	-	-	-	-	7,194
Fines and forfeits	-	-	-	-	-	-
Other receipts	35,533	-	-	-	-	-
Total receipts	35,533	-	-	53,617	24,684	7,194
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	19,416	-
Capital outlay	-	-	-	-	-	-
Other disbursements	35,533	-	-	102,703	5,000	-
Total disbursements	35,533	-	-	102,703	24,416	-
Excess (deficiency) of receipts over disbursements	-	-	-	(49,086)	268	7,194
Cash and investments - ending	\$ -	\$ 30,000	\$ 23,133	\$ 13,601	\$ 4,489	\$ 20,164

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Foreign Language Interpreter	Maternal & Child Health	Misc Traffic Safety Grant	Community Corrections Fund	Revolving Loan Fund	Community Emergency Response
Cash and investments - beginning	\$ 3,222	\$ 18,526	\$ 900	\$ 38,625	\$ 269,985	\$ 808
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,875	104,721	-	228,388	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	57,314	-
Total receipts	<u>4,875</u>	<u>104,721</u>	<u>-</u>	<u>228,388</u>	<u>57,314</u>	<u>-</u>
Disbursements:						
Personal services	1,059	30,993	-	189,588	-	-
Supplies	-	-	-	6,132	-	-
Other services and charges	541	43,230	-	22,043	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	15,000	-	18,971	43,758	-
Total disbursements	<u>1,600</u>	<u>89,223</u>	<u>-</u>	<u>236,734</u>	<u>43,758</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,275</u>	<u>15,498</u>	<u>-</u>	<u>(8,346)</u>	<u>13,556</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,497</u>	<u>\$ 34,024</u>	<u>\$ 900</u>	<u>\$ 30,279</u>	<u>\$ 283,541</u>	<u>\$ 808</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	City/County Juvenile Block Grant	Working Poor Grant	Juvenile Account Block Grant	Dept Of Correction Juvenile	Wallace Crippled Children	Edit Unincorporated
Cash and investments - beginning	\$ 1,751	\$ 5	\$ 821	\$ 1,079	\$ 382	\$ 1,705,191
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	425,977
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	425,977
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	268,216
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	300,110
Total disbursements	-	-	-	-	-	568,326
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(142,349)
Cash and investments - ending	\$ 1,751	\$ 5	\$ 821	\$ 1,079	\$ 382	\$ 1,562,842

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Consolidated Edit	Health Tobacco Settlement	Proslink Grant State	Community Health Center	Doc Community Transition	Miscellaneous Sheriff Grants
Cash and investments - beginning	\$ 2,555,700	\$ 1,100	\$ 2,879	\$ 61,810	\$ 52,538	\$ 747
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,460,484	-	-	349,732	5,026	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,460,484</u>	<u>-</u>	<u>-</u>	<u>349,732</u>	<u>5,026</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	180,402	7,091	-
Supplies	-	-	-	25,647	-	-
Other services and charges	871,703	-	-	84,728	1,268	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>569,444</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>1,441,147</u>	<u>-</u>	<u>-</u>	<u>340,777</u>	<u>8,359</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>19,337</u>	<u>-</u>	<u>-</u>	<u>8,955</u>	<u>(3,333)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,575,037</u>	<u>\$ 1,100</u>	<u>\$ 2,879</u>	<u>\$ 70,765</u>	<u>\$ 49,205</u>	<u>\$ 747</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Mini Lead Grant Health Dept.	Pdfwc-Spf-Sig Grant	Naddi Drug Div Grant	Emergency Management Performance Grant	Health Donations	Dare Donations Sheriff
Cash and investments - beginning	\$ 500	\$ 48,514	\$ 39	\$ 43,290	\$ 7,092	\$ 355
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	132,704	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	14	2,100
Total receipts	-	132,704	-	-	14	2,100
Disbursements:						
Personal services	-	79,881	-	-	-	-
Supplies	-	1,870	-	-	-	-
Other services and charges	-	61,915	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	143,666	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(10,962)	-	-	14	2,100
Cash and investments - ending	\$ 500	\$ 37,552	\$ 39	\$ 43,290	\$ 7,106	\$ 2,455

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	K-9 Donations Sheriff	Historic Nat'L Road Interpretive Center	E911 Wireless	Childhood Lead Poison Prevention	H1N1 Grant	2009 Commissioners Tax Sale
Cash and investments - beginning	\$ 3,768	\$ -	\$ 64,864	\$ -	\$ 32,935	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	8,800	247,079	13,774	128,097	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	2,209	-	-	-
Other receipts	5,980	-	26,382	-	-	95,175
<b>Total receipts</b>	<b>5,980</b>	<b>8,800</b>	<b>275,670</b>	<b>13,774</b>	<b>128,097</b>	<b>95,175</b>
Disbursements:						
Personal services	-	-	226,109	-	8,160	-
Supplies	-	-	-	-	4,491	-
Other services and charges	-	-	19,002	-	40,849	-
Capital outlay	-	-	23,991	-	102,994	-
Other disbursements	1,017	8,800	-	13,774	-	38,575
<b>Total disbursements</b>	<b>1,017</b>	<b>8,800</b>	<b>269,102</b>	<b>13,774</b>	<b>156,494</b>	<b>38,575</b>
Excess (deficiency) of receipts over disbursements	4,963	-	6,568	-	(28,397)	56,600
Cash and investments - ending	<u>\$ 8,731</u>	<u>\$ -</u>	<u>\$ 71,432</u>	<u>\$ -</u>	<u>\$ 4,538</u>	<u>\$ 56,600</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Levy Excess Welfare	Safe Schools Healthy Students	Pdfwc Town Hall	Victim Assistance Family Violence	Sheriff Jail Commissary Fund	Criminal Investigation
Cash and investments - beginning	\$ -	\$ 777	\$ 500	\$ 5	\$ 124,300	\$ 420
Receipts:						
Taxes	3,742	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	47,580	-	7,000
Charges for services	-	-	-	-	431,481	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,742</u>	<u>-</u>	<u>-</u>	<u>47,580</u>	<u>431,481</u>	<u>7,000</u>
Disbursements:						
Personal services	-	-	-	54,696	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>3,742</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,932</u>	<u>6,809</u>
Total disbursements	<u>3,742</u>	<u>-</u>	<u>-</u>	<u>54,696</u>	<u>400,932</u>	<u>6,809</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,116)</u>	<u>30,549</u>	<u>191</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 777</u>	<u>\$ 500</u>	<u>\$ (7,111)</u>	<u>\$ 154,849</u>	<u>\$ 611</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk Arra Fund	Prosecutor Arra Fund	District 6 Administrative Grant	Health Vaccinations For Children	McI3 Public Health	Federal Equitable Sharing
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,873	20,408	37,500	10,104	2,000	9,728
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
<b>Total receipts</b>	<b>9,873</b>	<b>20,408</b>	<b>37,500</b>	<b>10,104</b>	<b>2,000</b>	<b>9,728</b>
Disbursements:						
Personal services	-	-	-	3,566	-	-
Supplies	-	-	-	1,395	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	29,167	5,082	-	7,330
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>29,167</b>	<b>10,043</b>	<b>-</b>	<b>7,330</b>
Excess (deficiency) of receipts over disbursements	9,873	20,408	8,333	61	2,000	2,398
Cash and investments - ending	<u>\$ 9,873</u>	<u>\$ 20,408</u>	<u>\$ 8,333</u>	<u>\$ 61</u>	<u>\$ 2,000</u>	<u>\$ 2,398</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Jail Bond	Cumulative Capital Development	Cumulative Bridge	Cumulative Courthouse	General Drain Improvement	Chc Capital Project
Cash and investments - beginning	\$ 5,112,190	\$ 2,341,675	\$ 3,883,623	\$ 596,763	\$ 28,352	\$ 79,088
Receipts:						
Taxes	-	385,083	930,970	253,900	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,703,324	36,478	88,187	24,050	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,070,376	118,731	1,110	6,001	-
Total receipts	<u>2,703,324</u>	<u>1,491,937</u>	<u>1,137,888</u>	<u>279,060</u>	<u>6,001</u>	<u>-</u>
Disbursements:						
Personal services	-	135,946	192,305	-	-	-
Supplies	-	-	5,206	-	-	-
Other services and charges	-	31,269	418,478	71,073	-	7,500
Capital outlay	-	1,223,739	5,844	59,746	-	71,588
Other disbursements	1,994,000	-	-	100	-	-
Total disbursements	<u>1,994,000</u>	<u>1,390,954</u>	<u>621,833</u>	<u>130,919</u>	<u>-</u>	<u>79,088</u>
Excess (deficiency) of receipts over disbursements	<u>709,324</u>	<u>100,983</u>	<u>516,055</u>	<u>148,141</u>	<u>6,001</u>	<u>(79,088)</u>
Cash and investments - ending	<u>\$ 5,821,514</u>	<u>\$ 2,442,658</u>	<u>\$ 4,399,678</u>	<u>\$ 744,904</u>	<u>\$ 34,353</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	City And Town Court Costs	Coroners Training Continuing Education	Congressional School Interest	Weed Cutting	Surplus Tax Sale	Tax Sale Redemption
Cash and investments - beginning	\$ -	\$ 920	\$ 34,001	\$ -	\$ 544,004	\$ 9,283
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	54,537	9,568	1,232	29,295	133,250	253,053
Total receipts	54,537	9,568	1,232	29,295	133,250	253,053
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,406	9,679	35,233	29,295	401,824	236,482
Total disbursements	27,406	9,679	35,233	29,295	401,824	236,482
Excess (deficiency) of receipts over disbursements	27,131	(111)	(34,001)	-	(268,574)	16,571
Cash and investments - ending	\$ 27,131	\$ 809	\$ -	\$ -	\$ 275,430	\$ 25,854

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Surplus Tax	State Fines And Forfeitures	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines	Sheriff's Cashbook
Cash and investments - beginning	\$ 56,552	\$ 9,079	\$ 875	\$ -	\$ 18,742	\$ 3,109
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,265	51,701	7,075	43,197	69,446	30,019
Total receipts	21,265	51,701	7,075	43,197	69,446	30,019
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,730	49,120	7,185	43,197	80,115	31,288
Total disbursements	50,730	49,120	7,185	43,197	80,115	31,288
Excess (deficiency) of receipts over disbursements	(29,465)	2,581	(110)	-	(10,669)	(1,269)
Cash and investments - ending	\$ 27,087	\$ 11,660	\$ 765	\$ -	\$ 8,073	\$ 1,840

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Infraction Judgements	Inheritance Tax	Sheriff's Inmate Trust	Perf	Payroll Withholding-Federal	Payroll Withholding-State
Cash and investments - beginning	\$ 13,519	\$ 675,383	\$ 30,899	\$ 78,765	\$ -	\$ 37,589
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	164,241	1,848,260	1,267,565	315,865	1,246,140	443,370
Total receipts	<u>164,241</u>	<u>1,848,260</u>	<u>1,267,565</u>	<u>315,865</u>	<u>1,246,140</u>	<u>443,370</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	168,014	2,203,496	1,277,712	316,419	1,246,140	443,850
Total disbursements	<u>168,014</u>	<u>2,203,496</u>	<u>1,277,712</u>	<u>316,419</u>	<u>1,246,140</u>	<u>443,850</u>
Excess (deficiency) of receipts over disbursements	<u>(3,773)</u>	<u>(355,236)</u>	<u>(10,147)</u>	<u>(554)</u>	<u>-</u>	<u>(480)</u>
Cash and investments - ending	<u>\$ 9,746</u>	<u>\$ 320,147</u>	<u>\$ 20,752</u>	<u>\$ 78,211</u>	<u>\$ -</u>	<u>\$ 37,109</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Payroll Withholding-Oasi	Payroll Withholding-Local Tax	Life Insurance	Health Insurance	Wage Garnishment	Section 125 Dental
Cash and investments - beginning	\$ -	\$ 15,963	\$ 1,894	\$ 15,000	\$ -	\$ 72,580
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,014,274	191,138	39,310	488,292	36,127	66,560
Total receipts	1,014,274	191,138	39,310	488,292	36,127	66,560
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,014,274	191,025	39,310	488,292	36,127	61,824
Total disbursements	1,014,274	191,025	39,310	488,292	36,127	61,824
Excess (deficiency) of receipts over disbursements	-	113	-	-	-	4,736
Cash and investments - ending	\$ -	\$ 16,076	\$ 1,894	\$ 15,000	\$ -	\$ 77,316

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Special Death Benefit	United Way	Boston Mutual Life Insurance	Education Plate Fees Agency	Financial Institution Tax	Convention And Tourism Agency
Cash and investments - beginning	\$ 565	\$ -	\$ -	\$ (75)	\$ -	\$ 18,011
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,138	4,290	41,075	1,950	617,342	461,969
Total receipts	<u>8,138</u>	<u>4,290</u>	<u>41,075</u>	<u>1,950</u>	<u>617,342</u>	<u>461,969</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,098	4,290	41,075	1,669	617,342	439,755
Total disbursements	<u>8,098</u>	<u>4,290</u>	<u>41,075</u>	<u>1,669</u>	<u>617,342</u>	<u>439,755</u>
Excess (deficiency) of receipts over disbursements	<u>40</u>	<u>-</u>	<u>-</u>	<u>281</u>	<u>-</u>	<u>22,214</u>
Cash and investments - ending	<u>\$ 605</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 40,225</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Mortgage Fees-State Share	Child Restraint Violations Fines	Interstate Compact	Certified Shares	Homestead Credit Rebate	Payroll Withholding Police Pension
Cash and investments - beginning	\$ 466	\$ 25	\$ 113	\$ -	\$ 40,568	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,400	475	1,087	8,632,307	-	75,809
Total receipts	5,400	475	1,087	8,632,307	-	75,809
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	5,335	400	1,050	8,632,307	-	75,809
Total disbursements	5,335	400	1,050	8,632,307	-	75,809
Excess (deficiency) of receipts over disbursements	65	75	37	-	-	-
Cash and investments - ending	\$ 531	\$ 100	\$ 150	\$ -	\$ 40,568	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Distribution	Property Tax Replacement	Highway Retirement Withholding	Retiree Health Insurance	Aflac Withholding	Garnishee Child Support
Cash and investments - beginning	\$ 9,805	\$ -	\$ 10,926	\$ 1,283	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,095,033	5,580,717	42,774	23,737	44,524	72,890
Total receipts	50,095,033	5,580,717	42,774	23,737	44,524	72,890
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	50,089,875	5,580,717	43,605	25,020	44,524	72,890
Total disbursements	50,089,875	5,580,717	43,605	25,020	44,524	72,890
Excess (deficiency) of receipts over disbursements	5,158	-	(831)	(1,283)	-	-
Cash and investments - ending	\$ 14,963	\$ -	\$ 10,095	\$ -	\$ -	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Future Funds	Aig Insurance	Great West Insurance	Fop Dues Sheriff	Republican Party Withholding	Sec 125 Reimbursement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	128,353	5,788	480	4,300	4,550	67,072
Total receipts	<u>128,353</u>	<u>5,788</u>	<u>480</u>	<u>4,300</u>	<u>4,550</u>	<u>67,072</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	128,353	5,788	480	4,300	4,550	67,072
Total disbursements	<u>128,353</u>	<u>5,788</u>	<u>480</u>	<u>4,300</u>	<u>4,550</u>	<u>67,072</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Perf Voluntary Post	Child Care Reimbursement	Wayne Employee Health Trust	Congressional Principal	State Homestead Credit Fund	Contractor Bid
Cash and investments - beginning	\$ 3,035	\$ -	\$ 2,329,092	\$ 46,904	\$ 12,655	\$ 23,370
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,632	3,800	4,027,247	-	717,225	1,050
Total receipts	11,632	3,800	4,027,247	-	717,225	1,050
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	12,011	3,800	3,535,652	46,904	723,176	1,000
Total disbursements	12,011	3,800	3,535,652	46,904	723,176	1,000
Excess (deficiency) of receipts over disbursements	(379)	-	491,595	(46,904)	(5,951)	50
Cash and investments - ending	\$ 2,656	\$ -	\$ 2,820,687	\$ -	\$ 6,704	\$ 23,420

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Personal Property	Edit Distribution Fund	Treasurer's Cash Book	Project Income	Recorder's Checking Account	Clerk Trust Account
Cash and investments - beginning	\$ 259	\$ -	\$ 1,357,835	\$ 9,178	\$ 29,428	\$ 1,098,460
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,972,699	1,368,420	101,290	506,819	6,636,389
Total receipts	-	2,972,699	1,368,420	101,290	506,819	6,636,389
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	2,972,699	1,357,835	104,990	507,470	6,751,467
Total disbursements	-	2,972,699	1,357,835	104,990	507,470	6,751,467
Excess (deficiency) of receipts over disbursements	-	-	10,585	(3,700)	(651)	(115,078)
Cash and investments - ending	\$ 259	\$ -	\$ 1,368,420	\$ 5,478	\$ 28,777	\$ 983,382

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerk Child Support Account	Probation Account	Prosecuting Attorney Account	Final Hea 1001 2007 2008	Levy Excess Fund	Employee Property Taxes
Cash and investments - beginning	\$ 24,145	\$ 19,674	\$ 1,269	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	<u>1,421,262</u>	<u>250,774</u>	<u>12,840</u>	<u>272,655</u>	<u>57,972</u>	<u>10,296</u>
Total receipts	<u>1,421,262</u>	<u>250,774</u>	<u>12,840</u>	<u>272,655</u>	<u>57,972</u>	<u>10,296</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,424,125</u>	<u>255,657</u>	<u>13,722</u>	<u>272,655</u>	<u>3,742</u>	<u>10,296</u>
Total disbursements	<u>1,424,125</u>	<u>255,657</u>	<u>13,722</u>	<u>272,655</u>	<u>3,742</u>	<u>10,296</u>
Excess (deficiency) of receipts over disbursements	<u>(2,863)</u>	<u>(4,883)</u>	<u>(882)</u>	<u>-</u>	<u>54,230</u>	<u>-</u>
Cash and investments - ending	<u>\$ 21,282</u>	<u>\$ 14,791</u>	<u>\$ 387</u>	<u>\$ -</u>	<u>\$ 54,230</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Fringe Benefit Clearing Fund	Sheriff Inmate Meal	Treasurer's Change Fund	Sheriff Retirement Fund	Sheriff Benefit Fund	Totals
Cash and investments - beginning	\$ -	\$ 5,118	\$ 700	\$ 5,623,232	\$ 191,926	\$ 43,543,395
Receipts:						
Taxes	-	-	-	-	-	20,052,395
Licenses and permits	-	-	-	-	-	53,814
Intergovernmental	-	-	-	-	-	12,987,522
Charges for services	-	-	-	-	-	3,620,517
Fines and forfeits	-	-	-	-	-	991,348
Other receipts	24,147	527,868	-	1,295,902	192,034	101,163,027
Total receipts	24,147	527,868	-	1,295,902	192,034	138,868,623
Disbursements:						
Personal services	-	-	-	-	-	19,575,020
Supplies	-	-	-	-	-	2,078,269
Other services and charges	-	-	-	-	-	8,863,784
Capital outlay	-	-	-	-	-	1,692,526
Other disbursements	24,147	532,985	-	516,911	198,346	103,383,723
Total disbursements	24,147	532,985	-	516,911	198,346	135,593,322
Excess (deficiency) of receipts over disbursements	-	(5,117)	-	778,991	(6,312)	3,275,301
Cash and investments - ending	\$ -	\$ 1	\$ 700	\$ 6,402,223	\$ 185,614	\$ 46,818,696

WAYNE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 13,255,700
Infrastructure	623,246,234
Buildings	53,934,600
Improvements other than buildings	214,120
Machinery and equipment	<u>4,558,781</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 695,209,435</u></u>

WAYNE COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Jail Holding Corporation	\$ 17,945,000	\$ 1,987,028
Bonds payable:		
General obligation bonds:		
Industrial Parkway	1,105,000	261,122
Revenue bonds:		
Tourism Welcome Center	<u>571,100</u>	<u>59,804</u>
Total governmental activities debt	<u>\$ 19,621,100</u>	<u>\$ 2,307,954</u>

WAYNE COUNTY  
OTHER REPORT(S)

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

County Auditor

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://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 its major federal program for the year ended December 31, 2010. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

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

STATE BOARD OF ACCOUNTS

July 5, 2011

WAYNE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

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 Lieutenant Governor's Office State Administered Small Cities Program Cluster Community Development Block Grant/State's Program Disaster Assistance	14.228	DR1A09-005-F	\$ <u>46,294</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575	2009-VA-GX-0031 2010-VA-GX-0100	<u>33,600</u> <u>7,980</u>
Total for program			<u>41,580</u>
Edward Byrne Memorial Formula Grant Program	16.579	89D01-0402-MI-005	<u>22,000</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grant Program	16.580	2008-DJ-BX-0018	<u>10,000</u>
Total for federal grantor agency			<u>73,580</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	K8-2010-03-03-32	<u>15,250</u>
Safety Belt Performance Grants	20.609	PT-10-04-04-09	<u>17,000</u>
Total for federal grantor agency			<u>32,250</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness Response for Bioterrorism	93.069	5U90TP517024-10	14,684
H1N1		188-66 188-68	123,449 <u>1,396</u>
Total for program			<u>139,529</u>
Childhood Lead Poisoning Prevention Projects-State and Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	CLP-188-11	<u>13,774</u>
Pass-Through Indiana Family and Social Services Administration Substance Abuse and Mental Health Services-Projects of Regional and National Significance	93.243	89-08-XQ-1258-03 89-08-XQ-1258.04	86,606 <u>57,060</u>
Total for program			<u>143,666</u>
Pass-Through Indiana Department of Health Immunization Grants	93.268	H23/CCH522522-06	<u>10,043</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

WAYNE COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010  
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Family and Social Services Administration			
Child Support Enforcement	93.563		
Clerk of the Circuit Court			89,447
County Prosecutor			213,256
IV-D Court			31,626
Incentive Payments			140,554
Indirect Costs			20,347
ARRA - Clerk of the Circuit Court			9,873
ARRA - County Prosecutor			<u>20,408</u>
Total for program			<u>525,511</u>
Pass-Through Indiana Department of Health			
HIV Prevention Activities-Health Department Based	93.940		
		3U62PS523488-05AS2	23,469
		I62/CCU523488.04	<u>8,406</u>
Total for program			<u>31,875</u>
Maternal and Child Health Services Block Grants to States	93.994		
		6B04 MC 06559-01	<u>89,720</u>
Total for federal grantor agency			<u>954,118</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Homeland Security			
State Homeland Security Program (SHSP)	97.073		
		C44P-0-185A	<u>29,167</u>
Total for federal grantor agency			<u>29,167</u>
Total federal awards expended			<u>\$ 1,135,409</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

WAYNE COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Wayne County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

WAYNE COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement(s):

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

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	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
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? yes

**Section II – Financial Statement Findings**

No matters are reportable.

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

No matters are reportable.

WAYNE COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

WAYNE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2011, with Karen Stevens, Auditor; Doug Williamson, President of the Board of County Commissioners; and Gerald Saunders, President of the County Council. Our audit disclosed no material items that warrant comment at this time.