

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WAYNE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

09/16/2020



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-33
Notes to Financial Statement .....	34-44
Other Information - Unaudited .....	45
Other Reports.....	46

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly A. Walton	01-01-19 to 12-31-20
County Treasurer	Cathy Williams	01-01-19 to 12-31-20
Clerk of the Circuit Court	Debra Berry	01-01-19 to 12-31-20
County Sheriff	Randy Retter	01-01-19 to 12-31-20
County Recorder	Debby Resh	01-01-19 to 12-31-20
President of the Board of County Commissioners	Kenneth E. Paust	01-01-19 to 12-31-20
President of the County Council	Jeffrey C. Plasterer	01-01-19 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Wayne County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

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

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

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


In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

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

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 4, 2020, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

June 4, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	LIT Special Purpose	County General	Accident Report-Sheriff	Aviation Fund-Sheriff	Contractor's Bid	Campaign Finance Enforce
Cash and investments - beginning	\$ -	\$ 8,212,235	\$ 20,228	\$ 704	\$ 22,370	\$ 4,640
Receipts:						
Taxes	-	19,584,822	-	-	-	-
Licenses and permits	-	78,952	-	-	-	-
Intergovernmental receipts	18,654,637	4,106,530	-	-	-	-
Charges for services	-	707,603	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,996,480	6,631	-	-	-
Total receipts	18,654,637	26,474,387	6,631	-	-	-
Disbursements:						
Personal services	-	16,895,914	-	-	-	-
Supplies	-	612,904	-	-	-	-
Other services and charges	-	6,728,701	-	-	-	-
Capital outlay	18,654,637	367,000	16,502	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,654,637	24,604,519	16,502	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	1,869,868	(9,871)	-	-	-
Cash and investments - ending	\$ -	\$ 10,082,103	\$ 10,357	\$ 704	\$ 22,370	\$ 4,640

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Wayne Co Edit Unincorp	City & Town Court Costs	Clerk Record Perpetuation	Community Correction Fund	DOC Community Transition	County Sales Disclosure
Cash and investments - beginning	\$ 2,994,603	\$ 5,210	\$ 97,754	\$ 81,319	\$ 97,844	\$ 33,364
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	499,875	47,096	52,462	-	11,774	8,565
Total receipts	499,875	47,096	52,462	-	11,774	8,565
Disbursements:						
Personal services	-	-	55,133	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	52,897	-	-	-	1,069	7,902
Capital outlay	-	48,343	3,768	81,319	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	52,897	48,343	58,901	81,319	1,069	7,902
Excess (deficiency) of receipts over (under) disbursements	446,978	(1,247)	(6,439)	(81,319)	10,705	663
Cash and investments - ending	\$ 3,441,581	\$ 3,963	\$ 91,315	\$ -	\$ 108,549	\$ 34,027

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Bridge Fund	Cumulative Capital Devel	Cum Bldg Courthouse	Co Drug Free Community	GIS-Interlocal Agreement	Emergency Planning/Right
Cash and investments - beginning	\$ 5,536,987	\$ 490,729	\$ 802,922	\$ 54,913	\$ 169,039	\$ 70,093
Receipts:						
Taxes	881,188	328,443	240,324	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	85,265	31,781	23,253	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	498,722	-	-	73,239	211,085	12,318
Total receipts	1,465,175	360,224	263,577	73,239	211,085	12,318
Disbursements:						
Personal services	175,562	-	-	-	85,157	-
Supplies	134,909	-	-	-	-	-
Other services and charges	1,563,677	-	952,453	63,692	81,838	8,366
Capital outlay	107	227,586	-	-	9,427	67
Other disbursements	-	-	-	-	-	-
Total disbursements	1,874,255	227,586	952,453	63,692	176,422	8,433
Excess (deficiency) of receipts over (under) disbursements	(409,080)	132,638	(688,876)	9,547	34,663	3,885
Cash and investments - ending	\$ 5,127,907	\$ 623,367	\$ 114,046	\$ 64,460	\$ 203,702	\$ 73,978

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

WAYNE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Recorder Enhanced Access	Extradition & Sheriff Asst	Firearms-Sheriff	General Drain Improvement	Health Dept	ID Security Protection
Cash and investments - beginning	\$ 26,982	\$ 10,942	\$ 15,184	\$ 30,425	\$ 736,617	\$ 39,701
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	190,545	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	844	375	55,194	1,878	687,775	9,862
Total receipts	844	375	55,194	1,878	878,320	9,862
Disbursements:						
Personal services	-	-	-	-	603,139	-
Supplies	-	-	-	-	185,511	-
Other services and charges	-	-	-	-	93,415	-
Capital outlay	-	9,664	53,864	-	23,150	2,290
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,664	53,864	-	905,215	2,290
Excess (deficiency) of receipts over (under) disbursements	844	(9,289)	1,330	1,878	(26,895)	7,572
Cash and investments - ending	\$ 27,826	\$ 1,653	\$ 16,514	\$ 32,303	\$ 709,722	\$ 47,273

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

WAYNE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Levy Excess Fund	Health Maintenance Fund	Local Road & Street	Co Medical Care Inmates	Misdemeanant Fund-Sheriff	Highway
Cash and investments - beginning	\$ 1,893	\$ 75,332	\$ 225,728	\$ 1,552	\$ 158,141	\$ 1,043,390
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	14,160
Intergovernmental receipts	-	-	-	-	-	1,812,422
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	48,859	632,422	12,831	50,101	233,192
Total receipts	-	48,859	632,422	12,831	50,101	2,059,774
Disbursements:						
Personal services	-	4,660	-	-	-	1,038,725
Supplies	-	-	222,771	-	-	241,754
Other services and charges	-	8,532	-	-	-	449,401
Capital outlay	-	-	295,349	13,602	60,986	17,979
Other disbursements	-	-	-	-	-	-
Total disbursements	-	13,192	518,120	13,602	60,986	1,747,859
Excess (deficiency) of receipts over (under) disbursements	-	35,667	114,302	(771)	(10,885)	311,915
Cash and investments - ending	\$ 1,893	\$ 110,999	\$ 340,030	\$ 781	\$ 147,256	\$ 1,355,305

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Plat Book Maintenance	Rainy Day Fund	Recorder's Perpetuation	Riverboat Rev. Sharing	Sex & Violent Offenders Reg.	Supp Public Defender Fund
Cash and investments - beginning	\$ 53,014	\$ 3,684,208	\$ 424,095	\$ -	\$ 9,390	\$ 290,775
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,294	-	169,200	408,259	2,682	71,022
Total receipts	23,294	-	169,200	408,259	2,682	71,022
Disbursements:						
Personal services	14,823	-	66,163	-	-	34,412
Supplies	970	-	-	-	-	-
Other services and charges	2,647	-	-	-	-	12,500
Capital outlay	322	-	42,991	408,259	3,225	-
Other disbursements	-	-	-	-	-	-
Total disbursements	18,762	-	109,154	408,259	3,225	46,912
Excess (deficiency) of receipts over (under) disbursements	4,532	-	60,046	-	(543)	24,110
Cash and investments - ending	\$ 57,546	\$ 3,684,208	\$ 484,141	\$ -	\$ 8,847	\$ 314,885

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Surplus Tax	Surveyor Corner Perpetuat	Tax Sale Redemption	Tax Sale Surplus	Unsafe Bldg-County	Victim Assist Coord Grant
Cash and investments - beginning	\$ 49,477	\$ 115,440	\$ 26,252	\$ 910,931	\$ 1,264	\$ (108,612)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,834	48,855	179,702	716,206	-	30,828
Total receipts	12,834	48,855	179,702	716,206	-	30,828
Disbursements:						
Personal services	-	14,141	-	-	-	59,078
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	48,424	62,172	168,764	718,453	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	48,424	76,313	168,764	718,453	-	59,078
Excess (deficiency) of receipts over (under) disbursements	(35,590)	(27,458)	10,938	(2,247)	-	(28,250)
Cash and investments - ending	\$ 13,887	\$ 87,982	\$ 37,190	\$ 908,684	\$ 1,264	\$ (136,862)

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

WAYNE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Gal/Casa Program Fund	Elected Officials Train	County Offender Transport	Wayne County 911 Fund	Reassessment	Adult Probation Users
Cash and investments - beginning	\$ 211,885	\$ 33,471	\$ 7,188	\$ 877,626	\$ 13,786	\$ 81,654
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	660,600	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	66,513	10,185	1,125	146,575	90	146,598
Total receipts	66,513	10,185	1,125	807,175	90	146,598
Disbursements:						
Personal services	21,452	-	-	365,398	-	135,943
Supplies	2,125	-	-	-	-	-
Other services and charges	8,975	9,649	-	228,857	13,876	-
Capital outlay	-	-	-	27,952	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	32,552	9,649	-	622,207	13,876	135,943
Excess (deficiency) of receipts over (under) disbursements	33,961	536	1,125	184,968	(13,786)	10,655
Cash and investments - ending	\$ 245,846	\$ 34,007	\$ 8,313	\$ 1,062,594	\$ -	\$ 92,309

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Juvenile Probation Users	General Drain Maintenance	Convention Fund-Bond&Int	Drug Task Force	DUI Task Force In-City/Co	Community Health Center
Cash and investments - beginning	\$ 12,185	\$ 75,561	\$ 5	\$ 21,560	\$ (3,055)	\$ 23,001
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,203	6,880	47,910	52,051	-	-
Total receipts	2,203	6,880	47,910	52,051	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	17	-	-
Capital outlay	-	3,267	47,910	41,528	-	23,001
Other disbursements	-	-	-	-	-	-
Total disbursements	-	3,267	47,910	41,545	-	23,001
Excess (deficiency) of receipts over (under) disbursements	2,203	3,613	-	10,506	-	(23,001)
Cash and investments - ending	\$ 14,388	\$ 79,174	\$ 5	\$ 32,066	\$ (3,055)	\$ -

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	10% Sugar Creek Tiff	Jail Bond Debt Service	Wayne Emp Health Trust	Health Insurance-Retirees	Health Insurance Withhold	Boston Mutual Life
Cash and investments - beginning	\$ -	\$ 4,811,580	\$ (309)	\$ 2,529	\$ 2,491	\$ 5,806
Receipts:						
Taxes	-	3,107,907	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	23,707	-	849	-	781,589	80,112
Total receipts	23,707	3,107,907	849	-	781,589	80,112
Disbursements:						
Personal services	-	-	-	-	781,589	85,918
Supplies	-	-	-	-	-	-
Other services and charges	-	1,159,220	-	-	-	-
Capital outlay	-	811,664	-	2,529	2,491	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,970,884	-	2,529	784,080	85,918
Excess (deficiency) of receipts over (under) disbursements	23,707	1,137,023	849	(2,529)	(2,491)	(5,806)
Cash and investments - ending	\$ 23,707	\$ 5,948,603	\$ 540	\$ -	\$ -	\$ -

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

WAYNE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Garnishee-Child Support	Federal Withholding	Fica Withholding	Sec 125 Reimbursement	Cagit Withholding	County Retirement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 17,332	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	30,926	1,350,324	1,140,448	70,319	226,055	543,470
Total receipts	30,926	1,350,324	1,140,448	70,319	226,055	543,470
Disbursements:						
Personal services	30,926	1,350,324	1,140,448	70,319	225,765	543,470
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	30,926	1,350,324	1,140,448	70,319	225,765	543,470
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	290	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 17,622	\$ -

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Wayne County Property Tax	Sheriff Retirement W-Hold	State Withholding	Garnishee Withholding	Sheriff Pension Trust	Late Payment Special Assessment
Cash and investments - beginning	\$ -	\$ 21,892	\$ 37,013	\$ -	\$ 29,895	\$ 23,707
Receipts:						
Taxes	-	-	-	-	-	45,779,279
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	3,190,117
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,461	90,539	480,354	6,438	113,433	1,872,657
Total receipts	24,461	90,539	480,354	6,438	113,433	50,842,053
Disbursements:						
Personal services	24,461	112,431	480,210	6,438	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	103,182	50,865,760
Other disbursements	-	-	-	-	-	-
Total disbursements	24,461	112,431	480,210	6,438	103,182	50,865,760
Excess (deficiency) of receipts over (under) disbursements	-	(21,892)	144	-	10,251	(23,707)
Cash and investments - ending	\$ -	\$ -	\$ 37,157	\$ -	\$ 40,146	\$ -

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Commercial Vehicle Excise 6023	Weed Liens	Sewer Liens	FIT Tax	State Fines & Forfeitures	Infraction Deferral Progr
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,291
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	21,493
Other receipts	705,844	37,736	121,660	976,263	11,736	8,060
Total receipts	705,844	37,736	121,660	976,263	11,736	29,553
Disbursements:						
Personal services	-	-	-	-	-	4,121
Supplies	-	-	-	-	-	4,171
Other services and charges	-	-	-	-	-	15,352
Capital outlay	705,844	37,736	121,660	976,263	10,131	-
Other disbursements	-	-	-	-	-	-
Total disbursements	705,844	37,736	121,660	976,263	10,131	23,644
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	1,605	5,909
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,605	\$ 18,200

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Overweight Vehicles	Spec Death Benefit Fees	State Sales Disclosure	Coroners Cont Educ Fund	Interstate Compact Fees	Mortgage Fee Fund
Cash and investments - beginning	\$ 9,162	\$ -	\$ 755	\$ 1,058	\$ 125	\$ 405
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	134,721	6,165	8,565	13,214	1,125	5,073
Total receipts	134,721	6,165	8,565	13,214	1,125	5,073
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	138,281	5,785	8,485	13,163	1,000	5,055
Other disbursements	-	-	-	-	-	-
Total disbursements	138,281	5,785	8,485	13,163	1,000	5,055
Excess (deficiency) of receipts over (under) disbursements	(3,560)	380	80	51	125	18
Cash and investments - ending	\$ 5,602	\$ 380	\$ 835	\$ 1,109	\$ 250	\$ 423

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Sex/Violent Offender Fees ST	Child Restraint Violation	Inheritance Tax	Education Plate Fees	Convention Bureau	Prosecutor Law Enforce
Cash and investments - beginning	\$ 44	\$ -	\$ 2,339	\$ 225	\$ 81,138	\$ 102
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	299	1,050	-	506	674,841	28,497
Total receipts	299	1,050	-	506	674,841	28,497
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	319	975	-	506	674,154	19,301
Other disbursements	-	-	-	-	-	-
Total disbursements	319	975	-	506	674,154	19,301
Excess (deficiency) of receipts over (under) disbursements	(20)	75	-	-	687	9,196
Cash and investments - ending	\$ 24	\$ 75	\$ 2,339	\$ 225	\$ 81,825	\$ 9,298

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Edit Fund	Title IV-D Incentive	New-Prosecutor 4D Incent	Clerk 4D Incentive	New-Clerk 4D Incentive	CHC
Cash and investments - beginning	\$ 113,917	\$ 296,823	\$ 83,099	\$ 52,647	\$ 211,039	\$ (29,540)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	33,717	50,726	-	33,717	250,848
Total receipts	-	33,717	50,726	-	33,717	250,848
Disbursements:						
Personal services	-	-	62,863	-	12,684	182,727
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	21,754
Capital outlay	-	-	5,886	3,977	6,100	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	68,749	3,977	18,784	204,481
Excess (deficiency) of receipts over (under) disbursements	-	33,717	(18,023)	(3,977)	14,933	46,367
Cash and investments - ending	\$ 113,917	\$ 330,540	\$ 65,076	\$ 48,670	\$ 225,972	\$ 16,827

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Bioterrorism Grant	JDAI Coordination	Justice Reinvestment Grant	IDOC Juvenile	JRAC	After Settlement Collection
Cash and investments - beginning	\$ 20,544	\$ 8,277	\$ 9,333	\$ 10,791	\$ 7,040	\$ 2,003,314
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,443	14,854	2,350	17,265	66,937	1,937,732
Total receipts	8,443	14,854	2,350	17,265	66,937	1,937,732
Disbursements:						
Personal services	-	-	2,350	-	61,068	-
Supplies	8,087	2,680	-	-	9,278	-
Other services and charges	-	3,180	-	8,633	2,827	-
Capital outlay	-	1,553	-	-	-	-
Other disbursements	-	2,257	9,333	-	-	2,002,614
Total disbursements	8,087	9,670	11,683	8,633	73,173	2,002,614
Excess (deficiency) of receipts over (under) disbursements	356	5,184	(9,333)	8,632	(6,236)	(64,882)
Cash and investments - ending	\$ 20,900	\$ 13,461	\$ -	\$ 19,423	\$ 804	\$ 1,938,432

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

WAYNE COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	Treasurer's Change Fund	WC Probation and PUF & Int	CC Project Income	Inmate Trust Fund	Sheriff Commissary Fund	Clerk Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 20,014	\$ 329,509	\$ 929,606
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,772,285	310,173	6,381,083
Total receipts	-	-	-	1,772,285	310,173	6,381,083
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,760,826	394,883	6,292,272
Total disbursements	-	-	-	1,760,826	394,883	6,292,272
Excess (deficiency) of receipts over (under) disbursements	-	-	-	11,459	(84,710)	88,811
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 31,473	\$ 244,799	\$ 1,018,417

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Clerk-Child Support ISETS	Prosecutor Check Collection	MVH Restricted	User Fee Fund	Translator Fees	Dare Donations-Sheriff
Cash and investments - beginning	\$ 15,269	\$ -	\$ -	\$ 622,883	\$ 6,469	\$ 1,424
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,812,422	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	28,213	-	-
Other receipts	681,910	-	-	1,286	-	-
Total receipts	681,910	-	1,812,422	29,499	-	-
Disbursements:						
Personal services	-	-	585,412	-	-	-
Supplies	-	-	1,143,428	-	-	-
Other services and charges	-	-	-	-	450	-
Capital outlay	-	-	-	8,604	-	-
Other disbursements	680,663	-	-	-	-	-
Total disbursements	680,663	-	1,728,840	8,604	450	-
Excess (deficiency) of receipts over (under) disbursements	1,247	-	83,582	20,895	(450)	-
Cash and investments - ending	\$ 16,516	\$ -	\$ 83,582	\$ 643,778	\$ 6,019	\$ 1,424

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Donations For County Use	Health Donations	Fairgrounds Donations	K-9 Donations-Sheriff	Sheriff Donations	Foreign Language Interpreter
Cash and investments - beginning	\$ 447	\$ 9,055	\$ 666	\$ 8,895	\$ 2,088	\$ 2,257
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	313	9,627	-	3,909
Total receipts	-	-	313	9,627	-	3,909
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	6,838
Capital outlay	-	-	-	12,966	339	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	12,966	339	6,838
Excess (deficiency) of receipts over (under) disbursements	-	-	313	(3,339)	(339)	(2,929)
Cash and investments - ending	\$ 447	\$ 9,055	\$ 979	\$ 5,556	\$ 1,749	\$ (672)

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Adult Protection Fund	4-D Court -Fund	Co Law Enforce Cont Ed	Comm Correct Project Income	Consolidated Edit Fund	State General Fees
Cash and investments - beginning	\$ 669	\$ (8,865)	\$ 13,430	\$ 208,118	\$ 4,296,747	\$ 75
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	114,279	4,844	83,803	1,576,942	34,933
Total receipts	-	114,279	4,844	83,803	1,576,942	34,933
Disbursements:						
Personal services	-	172,019	-	91,608	-	-
Supplies	-	495	-	252	-	-
Other services and charges	-	522	-	20,587	1,437,193	-
Capital outlay	-	-	11,151	4,737	895	33,783
Other disbursements	-	-	-	-	-	-
Total disbursements	-	173,036	11,151	117,184	1,438,088	33,783
Excess (deficiency) of receipts over (under) disbursements	-	(58,757)	(6,307)	(33,381)	138,854	1,150
Cash and investments - ending	\$ 669	\$ (67,622)	\$ 7,123	\$ 174,737	\$ 4,435,601	\$ 1,225

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Highway Safety/OPO/DUI	Commissioners Tax Sale	JDAI Alternative	Master Tobacco Settlement	Meaningful Use	Mobile Home Tax Sale Cost
Cash and investments - beginning	\$ (31)	\$ 100,755	\$ 4,116	\$ 58,597	\$ 3,268	\$ 5,563
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,283	95,547	36,627	32,109	25,500	1,610
Total receipts	14,283	95,547	36,627	32,109	25,500	1,610
Disbursements:						
Personal services	7,246	-	556	4,341	-	-
Supplies	-	-	806	-	-	-
Other services and charges	-	-	30,380	1,361	25,277	-
Capital outlay	1,728	92,250	409	-	-	880
Other disbursements	-	-	-	-	-	-
Total disbursements	8,974	92,250	32,151	5,702	25,277	880
Excess (deficiency) of receipts over (under) disbursements	5,309	3,297	4,476	26,407	223	730
Cash and investments - ending	\$ 5,278	\$ 104,052	\$ 8,592	\$ 85,004	\$ 3,491	\$ 6,293

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Pre Trial Diversion Fund	Revolving Loan Fund	Sheriff's Federal Seizure F	Wayne Co Redevelopment	Pre Trial Drug Diversion Fund	Sec 125 Dental Withhold
Cash and investments - beginning	\$ 10,374	\$ 505,148	\$ 2,642	\$ 427,043	\$ 1,750	\$ 2,379
Receipts:						
Taxes	-	-	-	568,409	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	12,418	29,295	-	560,273	-	145,820
Total receipts	12,418	29,295	-	1,128,682	-	145,820
Disbursements:						
Personal services	-	-	-	-	-	145,820
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	210,000	-	-
Capital outlay	10,196	126,225	-	826,062	1,750	2,379
Other disbursements	-	-	-	-	-	-
Total disbursements	10,196	126,225	-	1,036,062	1,750	148,199
Excess (deficiency) of receipts over (under) disbursements	2,222	(96,930)	-	92,620	(1,750)	(2,379)
Cash and investments - ending	\$ 12,596	\$ 408,218	\$ 2,642	\$ 519,663	\$ -	\$ -

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Voluntary Life Insurance	United Way Withholding	FOP Dues-Sheriff	Republican Party Withhold	Aflac Group	McCready & KeenePre Tax
Cash and investments - beginning	\$ 830	\$ 716	\$ 2,898	\$ 2,035	\$ 78	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	44,846	3,360	3,960	5,160	-	7,365
Total receipts	44,846	3,360	3,960	5,160	-	7,365
Disbursements:						
Personal services	44,846	3,389	3,903	6,026	-	7,365
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	830	-	2,028	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	45,676	3,389	5,931	6,026	-	7,365
Excess (deficiency) of receipts over (under) disbursements	(830)	(29)	(1,971)	(866)	-	-
Cash and investments - ending	\$ -	\$ 687	\$ 927	\$ 1,169	\$ 78	\$ -

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	McCready & KeenePost Tax	AUL Short Term	Perf-Voluntary Post	H1N1 Grant	Federal Equitable Sharing	Comm. Correction 18-19
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 3,251	\$ 12,156	\$ 73,020
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,040	27,526	12,548	-	-	317,418
Total receipts	1,040	27,526	12,548	-	-	317,418
Disbursements:						
Personal services	1,040	27,526	12,548	-	-	264,793
Supplies	-	-	-	-	-	6,860
Other services and charges	-	-	-	-	-	30,802
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,040	27,526	12,548	-	-	302,455
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	14,963
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,251	\$ 12,156	\$ 87,983

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	Health / Immunization Grant	HIVGrant	HRSA FQHC Grant Fund #184	PDFWC SPF-SIG Grant-Comm Co	Vasia Grant	Capacity Building Grant
Cash and investments - beginning	\$ (10,736)	\$ 17,379	\$ (84,550)	\$ 23,961	\$ -	\$ 27,750
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	102,496	57,000	1,389,745	-	75,000	9,068
Total receipts	102,496	57,000	1,389,745	-	75,000	9,068
Disbursements:						
Personal services	8,512	-	945,716	-	-	2,178
Supplies	3,808	1,870	7,838	-	-	80
Other services and charges	55,628	49,214	336,293	-	-	-
Capital outlay	856	2,192	117,877	-	75,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	68,804	53,276	1,407,724	-	75,000	2,258
Excess (deficiency) of receipts over (under) disbursements	33,692	3,724	(17,979)	-	-	6,810
Cash and investments - ending	\$ 22,956	\$ 21,103	\$ (102,529)	\$ 23,961	\$ -	\$ 34,560

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	MRT (Moral Reconciliation Therapy)	Bridge 1-2017	Performance Award Grant	Health Center	GAL/CASA Special Pilot Program	Ryan White Grant
Cash and investments - beginning	\$ 25,138	\$ 18,572	\$ 27,298	\$ 1,786,758	\$ 20,236	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	2,792,989	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,682	-	-	2,593	40,000	105,456
Total receipts	1,682	-	-	2,795,582	40,000	105,456
Disbursements:						
Personal services	-	-	-	1,297,359	21,996	-
Supplies	-	-	-	165,530	-	5,504
Other services and charges	-	-	27,298	763,665	611	97,198
Capital outlay	971	-	-	230,707	-	2,754
Other disbursements	-	-	-	-	-	-
Total disbursements	971	-	27,298	2,457,261	22,607	105,456
Excess (deficiency) of receipts over (under) disbursements	711	-	(27,298)	338,321	17,393	-
Cash and investments - ending	\$ 25,849	\$ 18,572	\$ -	\$ 2,125,079	\$ 37,629	\$ -

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

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	FFY 2018 FEMA HSGP SHSP	Statewide PRCG Wayne	IHAP	JDAI Performance Award	Family Recovery Court Grant	Totals
Cash and investments - beginning	\$ (24,559)	\$ -	\$ -	\$ -	\$ -	\$ 45,221,397
Receipts:						
Taxes	-	-	-	-	-	70,490,372
Licenses and permits	-	-	-	-	-	283,657
Intergovernmental receipts	-	-	-	-	-	30,377,027
Charges for services	-	-	-	-	-	3,500,592
Fines and forfeits	-	-	-	-	-	49,706
Other receipts	24,559	11,000	50,188	49,500	35,800	33,588,396
Total receipts	24,559	11,000	50,188	49,500	35,800	138,289,750
Disbursements:						
Personal services	-	-	-	-	69	28,402,080
Supplies	-	-	23,449	-	171	2,785,251
Other services and charges	-	6,854	11,937	2,711	227	14,614,476
Capital outlay	-	-	12,245	1,537	-	77,585,059
Other disbursements	-	-	-	-	-	11,142,848
Total disbursements	-	6,854	47,631	4,248	467	134,529,714
Excess (deficiency) of receipts over (under) disbursements	24,559	4,146	2,557	45,252	35,333	3,760,036
Cash and investments - ending	\$ -	\$ 4,146	\$ 2,557	\$ 45,252	\$ 35,333	\$ 48,981,433

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT

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

**A. Reporting Entity**

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

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

**B. Basis of Accounting**

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

**C. Cash and Investments**

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

**D. Receipts**

Receipts are presented by category as follows:

*Taxes.* Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

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

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

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

**E. Disbursements**

Disbursements are presented by category as follows:

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

*Supplies.* Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund, if established, would be included in the financial statement. Participation in a risk pool is an arrangement by which governments pool risks and funds and share in the cost of losses.

**Note 6. Long-term Debt**

**A. Changes in Long-term Debt**

Changes in long-term obligations for the year ended December 31, 2019, are as follows:

Description of Debt		Beginning Principal Balance	Principal Additions	Principal Reductions	Ending Principal Balance	Principal and Interest Due Within
Type	Purpose	01-01-19			12-31-19	One Year
Governmental Activities:						
Revenue Bonds	purchase land and buildings for tourism	\$ 267,000	\$ -	\$ 38,000	\$ 229,000	\$ 48,698
Revenue Bonds	economic development 2014	7,770,000	-	210,000	7,560,000	270,000
Totals		<u>\$ 8,037,000</u>	<u>\$ -</u>	<u>\$ 248,000</u>	<u>\$ 7,789,000</u>	<u>\$ 318,698</u>

**B. Debt Service Requirements to Maturity**

Debt service requirements on long-term debt at December 31, 2019, are as follows:

Year Ended December 31	Tourism Building			Year Ended December 31	Taxable Economic Development Revenue Bonds; Series 2014		
	Principal	Interest	Totals		Principal	Interest	Totals
2020	\$ 38,000	\$ 8,314	\$ 46,314	2020	\$ 270,000	\$ -	\$ 270,000
2021	38,000	6,700	44,700	2021	315,000	-	315,000
2022	38,000	5,064	43,064	2022	350,000	-	350,000
2023	38,000	3,412	41,412	2023	400,000	-	400,000
2024	39,100	1,740	40,840	2024	440,000	-	440,000
----	-	-	-	2025 - 2029	2,675,000	-	2,675,000
----	-	-	-	2030 - 2034	2,825,000	-	2,825,000
----	-	-	-	2035 - 2039	285,000	-	285,000
Totals	<u>\$ 191,100</u>	<u>\$ 25,230</u>	<u>\$ 216,330</u>	Totals	<u>\$ 7,560,000</u>	<u>\$ -</u>	<u>\$ 7,560,000</u>

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 7. Leases**

The County has entered into the following leases. The purpose, lease terms, and amounts due within one year as of December 31, 2019, are as follows:

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Wayne County Jail Holding Corporation	refinance jail building loan for lower interest	\$ 728,000	07-01-17	07-01-20

**Note 8. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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

*Retirement Benefits*

The following table is a summary of the key information for this fund:

<b>Full Retirement Benefit</b>	
<b>Eligibility</b>	<b>Annual Pension Benefit</b>
Age 65 and 10 years (eight years for certain elected officials) of creditable service, Age 60 and 15 years of creditable service, and Age 55 if age and creditable service total at least 85, Age 55 and 20 years of creditable service and active as an elected official in the PERF-covered position, and Age 70 and 20 years of creditable service and still active in the PERF-covered position.	Equals 1.1 percent X Average Annual Compensation X Years of Creditable Service. Average annual compensation uses the 20 highest calendar quarters (or only four quarters for an elected official), in groups of four consecutive calendar quarters with no quarter used more than once (includes member contributions paid for by the employer and up to \$2,000 of severance).
<b>Early Retirement Benefit</b>	
Age 50 and minimum of 15 years of creditable service (44 percent of full benefit at age 50, increasing 5 percent per year up to 89 percent at age 59).	
<b>Disability Benefit</b>	
An active member qualifying for Social Security disability with five years of creditable service may receive an unreduced retirement benefit for the duration of their disability (minimum of \$180 per month).	
<b>Survivor Benefit</b>	
<b>While in Active Service</b>	<b>While Receiving a Benefit</b>
Minimum of 15 years of service or member was at least age 65 with 10 to 14 years of service. A spouse or dependent beneficiary immediately receives a benefit as if the member retired the later of age 50 or the age the day before the member's death.	If the member selected one of the following forms of payment: Five Year Guaranteed, Joint with Full, Joint with Two-Thirds, Joint with One-Half, a spouse or dependent receives the benefit associated with the select form of payment.
<b>Cost of Living Adjustment (COLA)</b>	
No COLA, but postretirement benefit increases are granted on an ad hoc basis pursuant to IC 5-10.2-12-4 and administered by the INPRS Board. Postretirement benefits were issued to members as a 13th check.	

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Financial Report*

INPRS issues a publicly available stand-alone financial report that includes financial statements and required supplemental information for the plan as a whole. This report may be obtained by emailing [questions@inprs.in.gov](mailto:questions@inprs.in.gov), or by visiting [www.in.gov/inprs](http://www.in.gov/inprs), or by writing the following:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204

*Contributions*

Contributions are determined by INPRS Board of Trustees based on actuarial valuation. As of the June 30, 2019, the County contributed 11.2 percent of covered payroll.

*Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Future Salary Increases (including inflation)	2.50% - 4.25%
Inflation	2.25%
Cost of Living Increases	2019-2021 - 13 <sup>th</sup> check, 2022 - 0.4% compounded annually

Mortality rates for healthy and disabled members were based on the RP-2014 Total Data Set Mortality Tables, with Social Security Administration generational improvement scale from 2006 and RP-2014 Disability Mortality Tables, with Social Security Administration generational improvement scale from 2006, respectively.

The most recent comprehensive experience study was completed in 2015 and was based on member experience between June 30, 2010 and June 30, 2014. The demographic assumptions were updated as needed for the June 30, 2018 actuarial valuation.

The long-term return expectation for the INPRS defined benefit retirement plans has been determined by using a building-block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

<b>Asset Class</b>	<u>Geometric Basis</u>	<u>Target Asset Allocation</u>
	<u>Long-Term Expected Real Rate of Return</u>	
Public Equity	4.4%	22.0%
Private Equity	5.4%	14.0%
Fixed Income - Ex Inflation-Linked	2.2%	20.0%
Fixed Income - Inflation-Linked	0.8%	7.0%
Commodities	2.3%	8.0%
Real Estate	6.5%	7.0%
Absolute Return	2.7%	10.0%
Risk Parity	5.2%	12.0%
<b>Total</b>		<b><u>100.0%</u></b>

*Discount Rate*

Total pension liability for each defined benefit pension plan was calculated using the discount rate of 6.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and where applicable from the members, would at the minimum be made at the actuarially determined required rates computed in accordance with the current funding policy adopted by the Board, and contributions required by the State of Indiana (the non-employer contributing entity) would be made as stipulated by state statute. Projected inflows from investment earnings were calculated using the 6.75 percent long-term assumed investment rate of return. Based on those assumptions, each defined benefit pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current plan members, therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

*Net Pension Liability*

As of June 30, 2019, the County reported \$8,535,327 as liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Public Employees Retirement Fund - Defined Contribution Account*

The Indiana Public Employees' Retirement Fund Defined Contribution Account (PERF DC) is a multiple-employer defined contribution fund. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the fund. The fund provides supplemental retirement benefits to Indiana Public Employees' Retirement Fund Defined Benefit Account (PERF Hybrid DB) members as part of the Public Employees' Hybrid Plan (PERF Hybrid).

Member contributions are set by statute at three percent of compensation, and the employer may choose to make these contributions on behalf of the member. Members are 100 percent vested in their account balance, which includes all contributions and earnings.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

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

*Retirement Benefits*

The plan provides the following benefits to plan members and beneficiaries: retirement income, death benefits, disability benefits, and termination benefits. Plan members are considered fully vested in the plan when 8-year cliff vesting.

The following shows the current number of plan participants at December 31, 2018:

Active Employees that are vested	9
Active Employees that are not vested	20
Separated Employees that are vested	1
Current number of retirees	32

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2018, the employees' contribution was 5.50 percent calculated as a percentage of payroll; the County's contribution was 23.9 percent calculated as a percentage of payroll.

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Projected Future Salary Increases	4.00%
Cost of Living Adjustments	0.00%

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study dated January 1, 2019.

*Net Pension Liability*

As of December 31, 2018, the total pension liability of the County was \$12,073,691. The net pension liability was \$3,025,753.

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 36-8-10-17) for full-time police officers. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

*Benefits*

The plan provides the following benefits to plan members and beneficiaries: death benefits, life insurance, and disability benefits.

The following shows the current number of plan participants at December 31, 2018:

Active employees that are vested	29
Active employees that are not vested	0
Separated employees that are vested	0
Current number of retirees	5

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2018, the employees' contribution was 0.00 percent calculated as a percentage of payroll; the County's contribution was 2.60 percent calculated as a percentage of payroll.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Projected Future Salary Increases	4.00%
Cost of Living Adjustments	0.00%

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study dated January 1, 2019.

*Net Pension Liability*

As of December 31, 2018, the total pension liability of the County was \$457,966. The net pension liability was \$154,980.

**Note 9. Deficit Fund Balances**

The following funds have deficit fund balances at December 31, 2019:

Fund Name	Balance as of 12-31-19
4-D Court -Fund	\$ (67,622)
DUI Task Force In-City/Co	(3,055)
Foreign Language Interpreter	(672)
HRSA FQHC Grant Fund #184	(102,529)
Victim Assist Coord Grant	<u>(136,862)</u>
Total deficit fund balance	<u>\$ (310,740)</u>

The reason for the deficit fund balances include reimbursable grants that have not been received prior to December 31, 2019.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 10. Holding Corporation**

The County has entered into a capital lease with Wayne County Jail Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$365,000.

**Note 11. Subsequent Events**

Effective May 31, 2020, the Wayne County Community Health Clinic is separating from Wayne County. Funds directly associated with the Clinic will no longer be reported on the financial statements of the County.

**Note 12. Other Postemployment Benefits**

*Wayne County Group Health Insurance*

*Plan Description*

The County offers a Wayne County Group Health Insurance to its employees which is a Single Employer Defined Benefit plan. The plan is administered by the Wayne County Government. The Wayne County Group Health Insurance poses a liability to the County.

*Benefits Provided*

Wayne County Group Health Insurance provides the following benefits: medical, vision, long-term care, life insurance, and disability. Information regarding the benefits can be obtained by contacting the County.

At December 31, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Inactive employees entitled to but not yet receiving benefits	0
Active employees	357

*Contributions*

The cost method for funding purposes is the pay-as-you-go method. For the year ended 2019, the County's contribution rate was 20.00 percent, calculated as a percentage of payroll. The plan members' contribution rate was 80.00 percent as a percentage of payroll.

#### OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

## OTHER REPORTS

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