

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WAYNE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

03/28/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly A. Walton	01-01-20 to 12-31-22
County Treasurer	Cathy Williams Nancy Funk	01-01-20 to 12-31-20 01-01-21 to 12-31-22
Clerk of the Circuit Court	Debra Berry	01-01-20 to 12-31-22
County Sheriff	Randy Retter	01-01-20 to 12-31-22
County Recorder	Debby Resh	01-01-20 to 12-31-22
President of the Board of County Commissioners	Kenneth E. Paust	01-01-20 to 12-31-22
President of the County Council	Jeffrey C. Plasterer Robert Chamness Beth Leisure	01-01-20 to 12-31-20 01-01-21 to 12-31-21 01-01-22 to 12-31-22



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, 2020, 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, 2020.

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, 2020, 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 March 16, 2022, 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.



Beth Kelley, CPA, CFE
Deputy State Examiner

March 16, 2022

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LIT Special Purpose	County General	Accident Report-Sheriff	Aviation Fund-Sheriff	Contractor's Bid	Campaign Finance Enforce
Cash and investments - beginning	\$ -	\$ 10,082,103	\$ 10,357	\$ 704	\$ 22,370	\$ 4,640
Receipts:						
Taxes	21,641,531	22,079,196	-	-	-	-
Licenses and permits	-	78,902	-	-	-	-
Intergovernmental receipts	-	4,806,088	-	-	-	-
Charges for services	-	477,346	5,627	-	-	-
Fines and forfeits	-	172,519	-	-	-	-
Other receipts	-	2,320,280	-	-	-	-
Total receipts	21,641,531	29,934,331	5,627	-	-	-
Disbursements:						
Personal services	-	18,845,837	-	-	-	-
Supplies	-	621,543	-	-	-	-
Other services and charges	-	7,261,297	-	-	-	-
Capital outlay	21,641,531	523,614	3,990	-	-	-
Other disbursements	-	315,792	-	-	-	-
Total disbursements	21,641,531	27,568,083	3,990	-	-	-
Excess (deficiency) of receipts over disbursements	-	2,366,248	1,637	-	-	-
Cash and investments - ending	\$ -	\$ 12,448,351	\$ 11,994	\$ 704	\$ 22,370	\$ 4,640

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Wayne Co Edit Unincorp	City & Town Court Costs	Clerk Record Perpetuation	DOC Community Transition	County Sales Disclosure	Bridge Fund
Cash and investments - beginning	\$ 3,441,581	\$ 3,963	\$ 91,315	\$ 108,549	\$ 34,027	\$ 5,127,907
Receipts:						
Taxes	629,082	-	-	-	-	940,357
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,286,267
Charges for services	-	-	-	-	8,570	-
Fines and forfeits	-	40,230	31,006	-	-	-
Other receipts	-	-	-	-	-	13
Total receipts	629,082	40,230	31,006	-	8,570	2,226,637
Disbursements:						
Personal services	-	-	42,244	-	-	149,899
Supplies	-	-	-	-	-	212,248
Other services and charges	203,013	-	-	-	-	2,263,991
Capital outlay	-	33,676	4,773	-	-	923
Other disbursements	-	-	-	108,549	-	-
Total disbursements	203,013	33,676	47,017	108,549	-	2,627,061
Excess (deficiency) of receipts over disbursements	426,069	6,554	(16,011)	(108,549)	8,570	(400,424)
Cash and investments - ending	\$ 3,867,650	\$ 10,517	\$ 75,304	\$ -	\$ 42,597	\$ 4,727,483

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cumulative Capital Devel	Cum Bldg Courthouse	Co Drug Free Community	GIS-Interlocal Agreement	Emergency Planning/Right	Recorder Enhanced Access
Cash and investments - beginning	\$ 623,367	\$ 114,046	\$ 64,460	\$ 203,702	\$ 73,978	\$ 27,826
Receipts:						
Taxes	350,498	256,462	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	8,811	-
Charges for services	-	-	-	-	-	525
Fines and forfeits	-	-	60,270	-	-	-
Other receipts	-	-	-	203,734	-	-
Total receipts	350,498	256,462	60,270	203,734	8,811	525
Disbursements:						
Personal services	-	-	-	78,255	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	270,717	64,459	102,067	756	-
Capital outlay	496,586	-	-	-	1,508	-
Other disbursements	-	-	-	-	-	-
Total disbursements	496,586	270,717	64,459	180,322	2,264	-
Excess (deficiency) of receipts over disbursements	(146,088)	(14,255)	(4,189)	23,412	6,547	525
Cash and investments - ending	\$ 477,279	\$ 99,791	\$ 60,271	\$ 227,114	\$ 80,525	\$ 28,351

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Extradition & Sheriff Asst	Firearms-Sheriff	General Drain Improvement	Health Dept	ID Security Protection	Levy Excess Fund
Cash and investments - beginning	\$ 1,653	\$ 16,514	\$ 32,303	\$ 709,722	\$ 47,273	\$ 1,893
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	21,800	-	220,855	-	-
Intergovernmental receipts	-	-	-	26,694	-	-
Charges for services	-	-	2,692	32,122	10,566	-
Fines and forfeits	110	-	-	31,003	-	-
Other receipts	-	-	-	500,000	-	-
Total receipts	110	21,800	2,692	810,674	10,566	-
Disbursements:						
Personal services	-	-	-	618,728	-	-
Supplies	-	-	-	63,444	-	-
Other services and charges	-	-	-	70,670	-	-
Capital outlay	-	9,786	-	8,577	4,690	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	9,786	-	761,419	4,690	-
Excess (deficiency) of receipts over disbursements	110	12,014	2,692	49,255	5,876	-
Cash and investments - ending	\$ 1,763	\$ 28,528	\$ 34,995	\$ 758,977	\$ 53,149	\$ 1,893

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health Maintenance Fund	Local Road & Street	Co Medical Care Inmates	Misdemeanant Fund-Sheriff	Highway	Omitted PP Audits
Cash and investments - beginning	\$ 110,999	\$ 340,030	\$ 781	\$ 147,256	\$ 1,355,305	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	14,400	-
Intergovernmental receipts	48,859	605,873	-	50,101	1,727,685	-
Charges for services	-	-	9,795	-	94,399	23,484
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	7,553	-
Total receipts	48,859	605,873	9,795	50,101	1,844,037	23,484
Disbursements:						
Personal services	1,207	-	-	-	1,034,338	-
Supplies	-	378,455	-	-	217,781	-
Other services and charges	5,195	-	-	-	503,788	-
Capital outlay	-	206,306	10,461	34,497	25,465	15,654
Other disbursements	-	-	-	-	-	-
Total disbursements	6,402	584,761	10,461	34,497	1,781,372	15,654
Excess (deficiency) of receipts over disbursements	42,457	21,112	(666)	15,604	62,665	7,830
Cash and investments - ending	\$ 153,456	\$ 361,142	\$ 115	\$ 162,860	\$ 1,417,970	\$ 7,830

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Plat Book Maintenance	Rainy Day Fund	Recorder's Perpetuation	Riverboat Rev. Sharing	Sex & Violent Offenders Reg.	Supp Public Defender Fund
Cash and investments - beginning	\$ 57,546	\$ 3,684,208	\$ 484,141	\$ -	\$ 8,847	\$ 314,885
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	408,259	-	-
Charges for services	29,250	-	172,638	-	-	-
Fines and forfeits	-	-	-	-	3,132	71,409
Other receipts	-	315,792	-	-	-	-
Total receipts	29,250	315,792	172,638	408,259	3,132	71,409
Disbursements:						
Personal services	15,207	-	72,191	-	-	37,373
Supplies	536	-	-	-	-	-
Other services and charges	2,838	-	-	-	-	57,058
Capital outlay	1,100	-	39,185	408,259	5,894	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,681	-	111,376	408,259	5,894	94,431
Excess (deficiency) of receipts over disbursements	9,569	315,792	61,262	-	(2,762)	(23,022)
Cash and investments - ending	\$ 67,115	\$ 4,000,000	\$ 545,403	\$ -	\$ 6,085	\$ 291,863

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Surplus Tax	Surveyor Corner Perpetuat	Tax Sale Redemption	Tax Sale Surplus	Unsafe Bldg-County	Victim Assist Coord Grant
Cash and investments - beginning	\$ 13,887	\$ 87,982	\$ 37,190	\$ 908,684	\$ 1,264	\$ (136,862)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	22,610
Charges for services	45,034	52,455	130,853	831,031	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	3,736	-
Total receipts	45,034	52,455	130,853	831,031	3,736	22,610
Disbursements:						
Personal services	-	4,715	-	-	-	48,593
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	22,814	13,292	155,097	956,944	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	22,814	18,007	155,097	956,944	-	48,593
Excess (deficiency) of receipts over disbursements	22,220	34,448	(24,244)	(125,913)	3,736	(25,983)
Cash and investments - ending	\$ 36,107	\$ 122,430	\$ 12,946	\$ 782,771	\$ 5,000	\$ (162,845)

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Casa Program Fund	Elected Officials Train	County Offender Transport	Wayne County 911 Fund	Reassessment	Adult Probation Users
Cash and investments - beginning	\$ 245,846	\$ 34,007	\$ 8,313	\$ 1,062,594	\$ -	\$ 92,309
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	38,007	-	-	833,618	-	-
Charges for services	-	10,590	500	-	-	-
Fines and forfeits	-	-	-	-	-	149,480
Other receipts	-	-	-	867	200	-
Total receipts	38,007	10,590	500	834,485	200	149,480
Disbursements:						
Personal services	32,854	-	-	426,043	-	181,450
Supplies	3,298	-	-	-	-	-
Other services and charges	5,512	5,999	-	177,747	-	-
Capital outlay	-	-	-	20,298	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	41,664	5,999	-	624,088	-	181,450
Excess (deficiency) of receipts over disbursements	(3,657)	4,591	500	210,397	200	(31,970)
Cash and investments - ending	\$ 242,189	\$ 38,598	\$ 8,813	\$ 1,272,991	\$ 200	\$ 60,339

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Juvenile Probation Users	General Drain Maintenance	Convention Fund-Bond&Int	Drug Task Force	DUI Task Force In-City/Co	CHC
Cash and investments - beginning	\$ 14,388	\$ 79,174	\$ 5	\$ 32,066	\$ (3,055)	\$ 16,827
Receipts:						
Taxes	-	-	46,314	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	93,641
Charges for services	-	8,350	-	-	-	-
Fines and forfeits	2,406	-	-	-	-	-
Other receipts	-	-	-	32,070	-	-
Total receipts	2,406	8,350	46,314	32,070	-	93,641
Disbursements:						
Personal services	-	-	-	-	-	81,396
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	8,424
Capital outlay	-	29,936	46,314	50,712	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	29,936	46,314	50,712	-	89,820
Excess (deficiency) of receipts over disbursements	2,406	(21,586)	-	(18,642)	-	3,821
Cash and investments - ending	\$ 16,794	\$ 57,588	\$ 5	\$ 13,424	\$ (3,055)	\$ 20,648

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	10% Sugar Creek Tiff	Jail Bond Debt Service	Wayne Emp Health Trust	Health Insurance Withhold	Boston Mutual Life	Garnishee-Child Support
Cash and investments - beginning	\$ 23,707	\$ 5,948,603	\$ 540	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	3,325,820	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	389	848,225	74,968	39,447
Total receipts	-	3,325,820	389	848,225	74,968	39,447
Disbursements:						
Personal services	-	-	-	848,225	74,968	39,447
Supplies	-	-	-	-	-	-
Other services and charges	-	4,521,481	-	-	-	-
Capital outlay	-	772,126	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,293,607	-	848,225	74,968	39,447
Excess (deficiency) of receipts over disbursements	-	(1,967,787)	389	-	-	-
Cash and investments - ending	\$ 23,707	\$ 3,980,816	\$ 929	\$ -	\$ -	\$ -

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Federal Withholding	Fica Withholding	Sec 125 Reimbursement	Cagit Withholding	County Retirement	Wayne County Property Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 17,622	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,426,557	1,188,257	86,858	231,164	534,988	23,592
Total receipts	1,426,557	1,188,257	86,858	231,164	534,988	23,592
Disbursements:						
Personal services	1,426,557	1,188,257	86,858	248,786	534,997	23,592
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,426,557	1,188,257	86,858	248,786	534,997	23,592
Excess (deficiency) of receipts over disbursements	-	-	-	(17,622)	(9)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (9)	\$ -

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Retirement W-Hold	State Withholding	Garnishee Withholding	Sheriff Pension Trust	Late Payment Special Assessment	Commercial Vehicle Excise 6023
Cash and investments - beginning	\$ -	\$ 37,157	\$ -	\$ 40,146	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	45,676,029	671,270
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	5,297,845	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	53,857	-	-
Other receipts	96,094	493,987	11,569	-	-	-
Total receipts	96,094	493,987	11,569	53,857	50,973,874	671,270
Disbursements:						
Personal services	96,094	531,144	11,569	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	100,000	49,360,687	671,270
Other disbursements	-	-	-	-	-	-
Total disbursements	96,094	531,144	11,569	100,000	49,360,687	671,270
Excess (deficiency) of receipts over disbursements	-	(37,157)	-	(46,143)	1,613,187	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ (5,997)	\$ 1,613,187	\$ -

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Weed Liens	Sewer Liens	FIT Tax	State Fines & Forfeitures	Infraction Deferral Progr	Overweight Vehicles
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,605	\$ 18,200	\$ 5,602
Receipts:						
Taxes	-	-	1,060,066	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	46,089	149,075	-	-	-	-
Fines and forfeits	-	-	-	5,013	16,341	54,285
Other receipts	-	-	-	-	-	-
Total receipts	<u>46,089</u>	<u>149,075</u>	<u>1,060,066</u>	<u>5,013</u>	<u>16,341</u>	<u>54,285</u>
Disbursements:						
Personal services	-	-	-	-	10,108	-
Supplies	-	-	-	-	5,268	-
Other services and charges	-	-	-	-	15,880	-
Capital outlay	46,089	149,075	1,060,066	4,388	350	58,257
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>46,089</u>	<u>149,075</u>	<u>1,060,066</u>	<u>4,388</u>	<u>31,606</u>	<u>58,257</u>
Excess (deficiency) of receipts over disbursements	-	-	-	625	(15,265)	(3,972)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,230</u>	<u>\$ 2,935</u>	<u>\$ 1,630</u>

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Spec Death Benefit Fees	State Sales Disclosure	Coroners Cont Educ Fund	Interstate Compact Fees	Mortgage Fee Fund	Sex/Violent Offender Fees ST
Cash and investments - beginning	\$ 380	\$ 835	\$ 1,109	\$ 250	\$ 423	\$ 24
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	15,385	-	6,655	-
Fines and forfeits	4,070	8,570	-	500	-	348
Other receipts	-	-	-	-	-	-
Total receipts	4,070	8,570	15,385	500	6,655	348
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	4,075	8,365	14,122	688	6,483	326
Other disbursements	-	-	-	-	-	-
Total disbursements	4,075	8,365	14,122	688	6,483	326
Excess (deficiency) of receipts over disbursements	(5)	205	1,263	(188)	172	22
Cash and investments - ending	\$ 375	\$ 1,040	\$ 2,372	\$ 62	\$ 595	\$ 46

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Child Restraint Violation	Inheritance Tax	Education Plate Fees	Convention Bureau	Prosecutor Law Enforce	Title IV-D Incentive
Cash and investments - beginning	\$ 75	\$ 2,339	\$ 225	\$ 81,825	\$ 9,298	\$ 330,540
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	469	468,066	14,916	34,471
Charges for services	-	-	-	-	-	-
Fines and forfeits	325	-	-	-	-	-
Other receipts	-	-	-	-	472	-
Total receipts	325	-	469	468,066	15,388	34,471
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	400	2,339	244	511,863	11,155	-
Other disbursements	-	-	-	-	-	-
Total disbursements	400	2,339	244	511,863	11,155	-
Excess (deficiency) of receipts over disbursements	(75)	(2,339)	225	(43,797)	4,233	34,471
Cash and investments - ending	\$ -	\$ -	\$ 450	\$ 38,028	\$ 13,531	\$ 365,011

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	New-Prosecutor 4D Incent	Clerk 4D Incentive	New-Clerk 4D Incentive	Edit Fund	HIV Clear	JCC
Cash and investments - beginning	\$ 65,076	\$ 48,670	\$ 225,972	\$ 113,917	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	51,867	-	34,471	-	56,111	10,791
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	51,867	-	34,471	-	56,111	10,791
Disbursements:						
Personal services	59,020	-	4,302	-	-	-
Supplies	-	-	-	-	2,205	-
Other services and charges	-	-	-	-	61,436	-
Capital outlay	7,384	2,280	6,065	113,917	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	66,404	2,280	10,367	113,917	63,641	-
Excess (deficiency) of receipts over disbursements	(14,537)	(2,280)	24,104	(113,917)	(7,530)	10,791
Cash and investments - ending	\$ 50,539	\$ 46,390	\$ 250,076	\$ -	\$ (7,530)	\$ 10,791

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Cares Act Epid and Lab Cap	Immun and Acc for CH PPHF	Federal Stimulus	DOC Community Transition 2020	Community Correction 2020	Comm Corr Project Income
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	50,000	-	154,111	145,249	378,808	234,997
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	50,000	-	154,111	145,249	378,808	234,997
Disbursements:						
Personal services	-	-	-	-	256,989	102,139
Supplies	-	-	47,389	-	3,668	29
Other services and charges	25,807	4,956	-	2,825	31,493	16,766
Capital outlay	-	-	-	10,000	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,807	4,956	47,389	12,825	292,150	118,934
Excess (deficiency) of receipts over disbursements	24,193	(4,956)	106,722	132,424	86,658	116,063
Cash and investments - ending	\$ 24,193	\$ (4,956)	\$ 106,722	\$ 132,424	\$ 86,658	\$ 116,063

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Justice Reinvestment Grant 19-20	Justice Reinvestment Grant 20	After Settlement Collection	Clerk Trust	Clerk Child Support ISETS	Inmate Trust Fund
Cash and investments - beginning	\$ 804	\$ -	\$ 1,938,432	\$ 1,018,417	\$ 16,516	\$ 31,473
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	80,201	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	2,569,545	5,612,077	497,119	1,809,888
Total receipts	-	80,201	2,569,545	5,612,077	497,119	1,809,888
Disbursements:						
Personal services	-	65,201	-	-	-	-
Supplies	-	10,750	-	-	-	-
Other services and charges	-	3,183	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	804	-	1,937,732	5,416,295	497,879	1,810,682
Total disbursements	804	79,134	1,937,732	5,416,295	497,879	1,810,682
Excess (deficiency) of receipts over disbursements	(804)	1,067	631,813	195,782	(760)	(794)
Cash and investments - ending	\$ -	\$ 1,067	\$ 2,570,245	\$ 1,214,199	\$ 15,756	\$ 30,679

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sheriff Commissary	MVH Restricted	User Fee Fund	Translator Fees	Dare Donations-Sheriff	Donations For County Use
Cash and investments - beginning	\$ 244,799	\$ 83,582	\$ 643,778	\$ 6,019	\$ 1,424	\$ 447
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,727,685	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	16,216	-	-	-
Other receipts	287,135	-	-	-	420	-
Total receipts	287,135	1,727,685	16,216	-	420	-
Disbursements:						
Personal services	-	621,621	-	-	-	-
Supplies	-	866,926	-	-	-	-
Other services and charges	-	-	-	100	-	-
Capital outlay	-	-	5,098	-	-	-
Other disbursements	232,777	-	-	-	-	-
Total disbursements	232,777	1,488,547	5,098	100	-	-
Excess (deficiency) of receipts over disbursements	54,358	239,138	11,118	(100)	420	-
Cash and investments - ending	\$ 299,157	\$ 322,720	\$ 654,896	\$ 5,919	\$ 1,844	\$ 447

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health Donations	Fairgrounds Donations	K-9 Donations-Sheriff	Sheriff Donations	Foreign Language Interpreter	Adult Protection Fund
Cash and investments - beginning	\$ 9,055	\$ 979	\$ 5,556	\$ 1,749	\$ (672)	\$ 669
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,134	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	12,169	-	-	-
Total receipts	-	-	12,169	-	6,134	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,465	-
Capital outlay	-	-	14,926	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	14,926	-	5,465	-
Excess (deficiency) of receipts over disbursements	-	-	(2,757)	-	669	-
Cash and investments - ending	\$ 9,055	\$ 979	\$ 2,799	\$ 1,749	\$ (3)	\$ 669

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	4-D Court -Fund	Co Law Enforce Cont Ed	Comm Correct Project Income	Consolidated Edit Fund	State General Fees	Highway Safety/OPO/DUI
Cash and investments - beginning	\$ (67,622)	\$ 7,123	\$ 174,737	\$ 4,435,601	\$ 1,225	\$ 5,278
Receipts:						
Taxes	-	-	-	2,114,357	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	205,487	-	-	-	15,757	8,247
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	19	-	-	-	-
Other receipts	-	-	-	1,965	-	-
Total receipts	205,487	19	-	2,116,322	15,757	8,247
Disbursements:						
Personal services	171,835	-	-	-	-	6,854
Supplies	361	-	-	-	-	-
Other services and charges	-	-	-	1,797,095	-	-
Capital outlay	-	4,625	-	-	16,540	1,394
Other disbursements	-	-	174,737	-	-	-
Total disbursements	172,196	4,625	174,737	1,797,095	16,540	8,248
Excess (deficiency) of receipts over disbursements	33,291	(4,606)	(174,737)	319,227	(783)	(1)
Cash and investments - ending	\$ (34,331)	\$ 2,517	\$ -	\$ 4,754,828	\$ 442	\$ 5,277

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WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Commissioners Tax Sale	JDAI Alternative	Master Tobacco Settlement	Meaningful Use	Mobile Home Tax Sale Cost	Pre Trial Diversion Fund
Cash and investments - beginning	\$ 104,052	\$ 8,592	\$ 85,004	\$ 3,491	\$ 6,293	\$ 12,596
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	25,995	32,109	-	-	-
Charges for services	-	-	-	-	-	7,376
Fines and forfeits	-	-	-	-	-	-
Other receipts	48,391	-	-	-	180	-
Total receipts	48,391	25,995	32,109	-	180	7,376
Disbursements:						
Personal services	-	1,789	-	-	-	-
Supplies	-	19,448	-	-	-	-
Other services and charges	-	14,133	-	3,491	-	-
Capital outlay	47,675	9,070	-	-	1,115	4,035
Other disbursements	-	-	-	-	-	-
Total disbursements	47,675	44,440	-	3,491	1,115	4,035
Excess (deficiency) of receipts over disbursements	716	(18,445)	32,109	(3,491)	(935)	3,341
Cash and investments - ending	\$ 104,768	\$ (9,853)	\$ 117,113	\$ -	\$ 5,358	\$ 15,937

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WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Revolving Loan Fund	Sheriff's Federal Seizure F	Wayne Co Redevelopment	JDAI Alternative 20-21	Sec 125 Dental Withhold	Voluntary Life Insurance
Cash and investments - beginning	\$ 408,218	\$ 2,642	\$ 519,663	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	1,059,296	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,962	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	22,169	-	-	-	126,512	43,753
Total receipts	22,169	-	1,059,296	26,962	126,512	43,753
Disbursements:						
Personal services	-	-	-	790	126,512	43,753
Supplies	-	-	-	481	-	-
Other services and charges	22,241	-	506,162	2,084	-	-
Capital outlay	250,000	-	343,035	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	272,241	-	849,197	3,355	126,512	43,753
Excess (deficiency) of receipts over disbursements	(250,072)	-	210,099	23,607	-	-
Cash and investments - ending	\$ 158,146	\$ 2,642	\$ 729,762	\$ 23,607	\$ -	\$ -

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WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	United Way Withholding	FOP Dues-Sheriff	Republican Party Withhold	Aflac Group	McCready & Keene Pre Tax	McCready & Keene Post Tax
Cash and investments - beginning	\$ 687	\$ 927	\$ 1,169	\$ 78	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,706	4,324	6,414	-	7,075	1,080
Total receipts	2,706	4,324	6,414	-	7,075	1,080
Disbursements:						
Personal services	3,393	5,251	7,583	-	7,075	1,080
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,393	5,251	7,583	-	7,075	1,080
Excess (deficiency) of receipts over disbursements	(687)	(927)	(1,169)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 78	\$ -	\$ -

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WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	AUL Short Term	Perf-Voluntary Post	H1N1 Grant	Federal Equitable Sharing	Cares Covid Relief	Bioterrorism Grant-Health
Cash and investments - beginning	\$ -	\$ -	\$ 3,251	\$ 12,156	\$ -	\$ 20,900
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	93,795	-
Charges for services	-	21,031	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	27,736	-	-	-	-	-
Total receipts	27,736	21,031	-	-	93,795	-
Disbursements:						
Personal services	27,736	21,031	-	-	-	-
Supplies	-	-	-	-	1,500	25,248
Other services and charges	-	-	-	-	-	1,574
Capital outlay	-	-	-	10,423	1,083,524	23,760
Other disbursements	-	-	-	-	-	-
Total disbursements	27,736	21,031	-	10,423	1,085,024	50,582
Excess (deficiency) of receipts over disbursements	-	-	-	(10,423)	(991,229)	(50,582)
Cash and investments - ending	\$ -	\$ -	\$ 3,251	\$ 1,733	\$ (991,229)	\$ (29,682)

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Comm. Correction 18-19	Health / Immunization Grant	HIVGrant	HRSA FQHC Grant Fund #184	JDAI Coordination	PDFWC SPF-SIG Grant-Comm Co
Cash and investments - beginning	\$ 87,983	\$ 22,956	\$ 21,103	\$ (102,529)	\$ 13,461	\$ 23,961
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	172,757	9,336	1,390,745	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	270	-	-	-
Total receipts	-	172,757	9,606	1,390,745	-	-
Disbursements:						
Personal services	-	29,890	-	713,115	-	-
Supplies	-	-	-	7,913	1,817	-
Other services and charges	-	13,005	-	245,834	-	-
Capital outlay	-	117,148	-	320,845	1,790	-
Other disbursements	87,983	-	-	-	-	-
Total disbursements	87,983	160,043	-	1,287,707	3,607	-
Excess (deficiency) of receipts over disbursements	(87,983)	12,714	9,606	103,038	(3,607)	-
Cash and investments - ending	\$ -	\$ 35,670	\$ 30,709	\$ 509	\$ 9,854	\$ 23,961

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Vasia Grant	Capacity Building Grant	IDOC Juvenile	MRT (Moral Reconation Therapy)	Bridge 1-2017
Cash and investments - beginning	\$ -	\$ 34,560	\$ 19,423	\$ 25,849	\$ 18,572
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	75,000	1,171	6,474	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>75,000</u>	<u>1,171</u>	<u>6,474</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	3,599	-	-	-
Supplies	-	50	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	75,000	-	8,633	-	18,572
Other disbursements	-	-	-	-	-
Total disbursements	<u>75,000</u>	<u>3,649</u>	<u>8,633</u>	<u>-</u>	<u>18,572</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(2,478)</u>	<u>(2,159)</u>	<u>-</u>	<u>(18,572)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 32,082</u>	<u>\$ 17,264</u>	<u>\$ 25,849</u>	<u>\$ -</u>

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WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Health Center	GAL/CASA Special Pilot Program	Statewide PRCG Wayne	IHAP	JDAI Performance Award
Cash and investments - beginning	\$ 2,125,079	\$ 37,629	\$ 4,146	\$ 2,557	\$ 45,252
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	47,111	-
Charges for services	1,474,393	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	9,474	-	-	-	-
Total receipts	1,483,867	-	-	47,111	-
Disbursements:					
Personal services	589,234	22,276	-	-	-
Supplies	54,740	-	-	36,935	12,800
Other services and charges	980,385	481	3,568	-	26,323
Capital outlay	1,712,530	-	-	10,755	6,128
Other disbursements	-	-	-	-	-
Total disbursements	3,336,889	22,757	3,568	47,690	45,251
Excess (deficiency) of receipts over disbursements	(1,853,022)	(22,757)	(3,568)	(579)	(45,251)
Cash and investments - ending	\$ 272,057	\$ 14,872	\$ 578	\$ 1,978	\$ 1

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Family Recovery Court Grant	Intl Pub Safety Assoc	WC SHSP Continuity Oper	Court Reform Security Grant	HIV Harm Reduction Grant
Cash and investments - beginning	\$ 35,333	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	17,217	-	13,122
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	17,217	-	13,122
Disbursements:					
Personal services	560	-	-	-	-
Supplies	3,819	-	-	30,000	5,358
Other services and charges	13,644	3,229	-	-	89,095
Capital outlay	17,309	-	17,264	-	-
Other disbursements	-	-	-	-	-
Total disbursements	35,332	3,229	17,264	30,000	94,453
Excess (deficiency) of receipts over disbursements	(35,332)	(3,229)	(47)	(30,000)	(81,331)
Cash and investments - ending	\$ 1	\$ (3,229)	\$ (47)	\$ (30,000)	\$ (81,331)

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

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Wayne County Small Business LP	Family Recovery Court 20-21	Problem Solving Court Grant	JDAI Coordination 20-21	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 48,981,433
Receipts:					
Taxes	-	-	-	-	99,850,278
Licenses and permits	-	-	-	-	335,957
Intergovernmental receipts	903,000	28,525	5,000	10,000	21,790,515
Charges for services	-	-	-	-	3,665,831
Fines and forfeits	-	-	-	-	721,109
Other receipts	-	-	-	-	19,531,214
Total receipts	903,000	28,525	5,000	10,000	145,894,904
Disbursements:					
Personal services	-	-	-	-	29,683,560
Supplies	-	-	-	287	2,634,297
Other services and charges	-	-	-	-	19,415,267
Capital outlay	726,000	-	-	52	82,541,142
Other disbursements	-	-	-	-	10,583,230
Total disbursements	726,000	-	-	339	144,857,496
Excess (deficiency) of receipts over disbursements	177,000	28,525	5,000	9,661	1,037,408
Cash and investments - ending	\$ 177,000	\$ 28,525	\$ 5,000	\$ 9,661	\$ 50,018,841

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, 2020, are as follows:

Description of Debt		Beginning Principal Balance 01-01-20	Principal Additions	Principal Reductions	Ending Principal Balance 12-31-20	Principal and Interest Due Within One Year
Type	Purpose					
Governmental Activities: Revenue Bonds	purchase land and buildings for tourism	\$ 229,000	\$ -	\$ 38,000	\$ 191,000	\$ 47,112

B. Debt Service Requirements to Maturity

Debt service requirements on long-term debt at December 31, 2020, are as follows:

Year Ended December 31	Tourism Building		
	Principal	Interest	Total
2021	\$ 38,000	\$ 6,700	\$ 44,700
2022	38,000	5,064	43,064
2023	38,000	3,412	41,412
2024	38,000	1,740	39,740
----	-	-	-
----	-	-	-
----	-	-	-
Totals	<u>\$ 152,000</u>	<u>\$ 16,916</u>	<u>\$ 168,916</u>

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Pension Plans

A. Public Employees' Defined Benefit Account (PERF DB)

Plan Description

PERF DB is a cost-sharing, multiple-employer defined benefit fund providing retirement, disability, and survivor benefits to full-time employees of the State of Indiana not covered by another plan and those political subdivisions (counties, cities, townships, and other governmental units) that elect to participate in the retirement fund. Administration of the fund is generally in accordance with Indiana Code 5-10.2, Indiana Code 5-10.3, Indiana Code 5-10.5, 35 IAC 1.2, and other Indiana pension law. PERF DB is a component of the Public Employees' Hybrid plan (PERF Hybrid).

PERF Hybrid consists of two components: PERF DB, the monthly employer-funded defined benefit component, along with the Public Employees' Hybrid Members Defined Contribution Account (PERF DC), a member-funded account. First time new employees hired by the state or a participating political subdivision who offers a choice have a one-time election to join either the PERF Hybrid plan or PERF My Choice: Retirement Savings Plan for Public Employees (PERF MC DC). Refer to the Description of Defined Contribution Funds for discussion of both the PERF DC and PERF MC DC accounts. A new hire that is an existing member of PERF Hybrid and was not given the option for the PERF MC DC plan is given the option to elect PERF MC DC or remain in PERF Hybrid.

Members who have at least one year of service in both PERF DB and the Teachers' Retirement Fund (TRF Pre-'96 DB or TRF '96 DB) have the option of choosing from which of these funds they would like to retire.

Eligibility for Pension Benefit Payment

Full Retirement Benefit

- At age 65 with at least 10 years of creditable service (8 years for certain elected officials).
- At age 60 with at least 15 years of creditable service.
- At age 55 if age and creditable service total at least 85 ("Rule of 85").
- At age 55 with 20 years of creditable service and active as an elected official in the PERF-covered position.
- At age 70 with 20 years of creditable service and still active in the PERF-covered position.

Early Retirement Benefit

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).

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Disability Benefit

An active member qualifying for Social Security disability with 5 years of creditable service may receive an unreduced retirement benefit for the duration of their disability (minimum of \$180 per month).

Survivor Benefit

While in active service, a spouse or dependent beneficiary of a member with a minimum of 15 years of creditable service receives a benefit as if the member retired the later of age 50 or the age the day before the member's death.

While receiving a benefit, a spouse or dependent receives the benefit associated with the member's selected form of payment: Five Year Certain & Life, Joint with 100 percent Survivor Benefits, Joint with Two-Thirds Survivor Benefits, or Joint with One-Half Survivor Benefits.

Contribution Rates

Contributions are determined by the Board based on an actuarial valuation. Employers contribute 11.2 percent of covered payroll, with 0.43 percent funding a supplemental reserve account for postretirement benefits. Contributions from employers with PERF MC DC plan members, who either currently offer or have offered PERF Hybrid, fund PERF DB's unfunded liability at 8.2 percent of covered payroll for the state and 7.4 percent for political subdivisions. No member contributions are required.

Benefit Formula and Postretirement Benefit Adjustment

Lifetime Annual Benefit = Years of Creditable Service x Average Highest Five-Year Annual Salary x 1.1 percent (minimum of \$180 per month). Average annual compensation is outlined in Indiana Code 5-10.2-4-3 and includes compensation of not more than \$2,000 received from the employer in severance.

Postretirement benefit increases are granted on an ad hoc basis pursuant to Indiana Code 5-10.2-12.4 and administered by the Board. For the year ended June 30, 2020, postretirement benefits of \$29.6 million were issued to members as a 13th check.

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, by visiting www.in.gov/inprs, or by writing the following:

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2019 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	2020-2021 - 13 th check,
Beginning January 1 st :	2022 - 0.4% compounded annually
	2034 - 0.5% compounded annually
	2039 - 0.6% 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, 2019 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. In order to determine the expected long-term nominal rate of return, the asset class geometric real returns are projected for a 30-year time horizon. These returns are combined with a projected covariance matrix and the target asset allocations to create a range of expected long-term real rates of return for the portfolio. A range of possible expected long-term rates of return is created by adding the forecasted inflation to the expected long-term real rates of return. This range ultimately supports the long-term expected rate of return assumption of 6.75 percent selected by the Board as the discount rate. The assumption is a long-term assumption and is not expected to change with small fluctuations in the underlying inputs, but may change with a fundamental shift in the underlying market factors or significant asset allocation change.

<u>Global Asset Class</u>	<u>Long-Term Expected Real Rate of Return (Geometric Basis)</u>	<u>Target Asset Allocation</u>
Public Equity	4.9 %	22.0 %
Private Markets	7.0	14.0
Fixed Income - Ex Inflation-Linked	2.5	20.0
Fixed Income - Inflation-Linked	1.3	7.0
Commodities	2.0	8.0
Real Estate	6.7	7.0
Absolute Return	2.9	10.0
Risk Parity	5.3	12.0
Total		<u>100%</u>

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Discount Rate

The total pension liability for each defined benefit pension plan was calculated using the long-term expected rate of return of 6.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and, where applicable, from 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 Indiana 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, 2020, the County reported \$7,796,845 as liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019. Member census data as of June 30, 2019, was used in the valuation and adjusted, where appropriate, to reflect changes between June 30, 2019 and June 30, 2020. Standard actuarial roll forward techniques were then used to project the total pension liability computed as of June 30, 2019 to the June 30, 2020 measurement date.

Public Employees' Defined Contribution Account (PERF DC)

PERF DC is a multiple-employer defined contribution fund providing retirement benefits to full-time employees of the State of Indiana not covered by another plan and those political subdivisions (counties, cities, townships, and other governmental units) that elected to participate in the retirement fund. Administration of the account is generally in accordance with Indiana Code 5-10.2, Indiana Code 5-10.3, 35 IAC 1.2, and other Indiana pension law.

PERF DC fund provides supplemental defined contribution benefits under the PERF Hybrid plan. Refer to the Description of Defined Benefit Funds for discussion of the PERF Hybrid plan.

First time new employees hired by the State of Indiana or a political subdivision that offers a choice have a one-time election to join either PERF Hybrid or PERF My Choice. A state rehired that is an existing member of PERF Hybrid plan and was not given the option for PERF My Choice is given the option to elect PERF My Choice or remain in PERF Hybrid.

Contribution Rates

Member contributions under PERF DC are set by statute and the Board at 3 percent of covered payroll. The employer may choose to make these contributions on behalf of the member. Under certain limitations, voluntary post-tax member contributions up to 10 percent of their compensation can be made solely by the member.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Retirement and Termination Benefit

Members are entitled to the sum total of vested contributions plus earnings 30 days after separation from employment (retirement, termination, disability, or death). The amount may be paid in a lump sum, partial lump sum, direct rollover to another eligible retirement plan, or a monthly annuity (in accordance with INPRS requirements). PERF DC members are 100 percent vested in their account balance.

Disability Benefit

Upon providing proof of the member's qualification for Social Security disability benefits, the member is entitled to the sum total of contributions plus earnings. The amount can be paid in a full or partial withdrawal as a lump sum, direct rollover to another eligible retirement plan, or a monthly annuity (in accordance with INPRS requirements).

Survivor Benefit

Beneficiary is entitled to the sum total of contributions plus earnings. The amount can be paid in a lump sum, direct rollover to another eligible retirement plan, or a monthly annuity (in accordance with INPRS requirements).

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, and disability 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, 2020:

Active Employees that are Vested	9
Active Employees that are Not Vested	20
Separated Employees that are Vested	1
Current Number of Retirees	32

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2020, the employees' contribution was 5.50 percent calculated as a percentage of payroll; the County's contribution was 23.90 percent calculated as a percentage of payroll.

Actuarial Assumptions

The total pension liability was measured as of December 31, 2020, 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, 2020 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, 2020 valuation were based on the results of an actuarial experience study dated January 1, 2020.

Net Pension Liability

As of December 31, 2020, the total pension liability of the County was \$12,561,670. The net pension liability was \$2,139,955.

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.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

The following shows the current number of plan participants at December 31, 2020:

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, 2020, the employees' contribution was zero percent calculated as a percentage of payroll; the County's contribution was 2.60 percent calculated as a percentage of payroll.

Actuarial Assumptions

The total pension liability was measured as of December 31, 2020, 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, 2020 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, 2020 valuation were based on the results of an actuarial experience study dated January 1, 2020.

Net Pension Liability

As of December 31, 2020, the total pension liability of the County was \$448,493. The net pension liability was \$103,362.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Interfund Activity

Interfund transfer activity for the year ended December 31, 2020, is as follows:

Transfer From	Transfer to		Total
	1186 RAINY DAY FUND	1159 HEALTH DEPT	
1000 - County General	\$ 315,792	\$ 500,000	\$ 815,792

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted receipts collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 9. Deficit Fund Balances

The following funds have deficit fund balances at December 31, 2020:

Fund Name	Balance as of 12-31-20
1209 - Victim Assist Coord Grant	\$ (162,845)
4011 - DUI Task Force In-City/Co	(3,055)
4108 - Foreign Language Interpreter	(3)
4902 - 4-D Court -Fund	(34,331)
4915 - JDAI Alternative	(9,853)
5357 - County Retirement	(9)
5501 - Sheriff Pension Trust	(5,997)
8901 - Cares Covid Relief	(991,229)
9101 - Bioterrorism Grant-Health	(29,681)
9140 - Intl Pub Safety Assoc	(3,229)
9142 - WC SHSP Continuity Oper	(47)
9143 - Court Reform Security Grant	(30,000)
9144 - HIV Clear	(7,530)
9145 - HIV Harm Reduction Grant	(81,331)
9152 - Immun and Acc for CH PPHF	\$ (4,956)
Total deficit fund balance	\$ (1,364,096)

The reasons for the deficit fund balances includes reimbursable grants that have not been received prior to December 31, 2020, timing differences for the Sheriff's Pension Trust and CARES grant funds received into the incorrect fund.

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 10. Holding Corporation

The County has entered into a capital lease with the Wayne County Jail Holding Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2020 totaled \$724,500. The capital lease was paid off during 2020.

Note 11. Subsequent Events

The County received American Rescue Plan grant funds on June 15, 2021, in the amount of \$6,398,598.

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/>.