

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WAYNE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

08/10/2022

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SCHEDULE OF OFFICIALS

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Wayne County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 20, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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

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

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

The other information presented was approved by management of the County. It is presented as intended by the County.

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
LIT Special Purpose	\$ -	\$ 20,110,736	\$ 19,405,889	\$ 704,847
County General	12,448,351	27,507,312	27,816,999	12,138,664
Accident Report-Sheriff	11,994	6,750	9,382	9,362
Aviation Fund-Sheriff	704	-	-	704
Contractor's Bid	22,370	-	-	22,370
Campaign Finance Enforce	4,640	-	-	4,640
Wayne Co Edit Unincorp	3,867,650	1,244,957	1,053,381	4,059,226
City & Town Court Costs	10,517	24,040	28,001	6,556
Clerk Record Perpetuation	75,304	31,116	53,943	52,477
Community Correction Fund #2	86,658	1,294	-	87,952
DOC Community Transition	132,425	32,900	10,924	154,401
County Sales Disclosure	42,597	16,040	-	58,637
Bridge Fund	4,727,484	2,343,040	2,744,267	4,326,257
Cumulative Capital Devel	477,279	383,680	283,406	577,553
Cum Bldg Courthouse	99,790	251,538	-	351,328
Co Drug Free Community	60,271	66,227	54,682	71,816
GIS-Interlocal Agreement	227,113	200,081	136,066	291,128
Emergency Planning/Right	80,526	6,902	2,827	84,601
Recorder Enhanced Access	28,351	390	-	28,741
Extradition & Sheriff Asst	1,764	-	750	1,014
Firearms-Sheriff	28,528	14,450	30,579	12,399
General Drain Improvement	34,995	-	720	34,275
Health Dept	758,977	320,545	563,643	515,879
ID Security Protection	53,149	15,503	8,913	59,739
Levy Excess Fund	1,893	-	-	1,893
Health Maintenance Fund	153,455	48,859	21,248	181,066
Local Road & Street	361,142	660,548	721,929	299,761
Co Medical Care Inmates	115	14,620	12,626	2,109
Misdemeanant Fund-Sheriff	162,860	50,101	35,757	177,204
Highway	1,417,969	1,959,617	1,726,008	1,651,578
Omitted PP Audits	7,830	-	-	7,830
Plat Book Maintenance	67,115	36,080	19,168	84,027
Rainy Day Fund	4,000,000	-	-	4,000,000
Recorder's Perpetuation	545,403	206,881	114,967	637,317
Riverboat Rev. Sharing	-	407,778	407,778	-
Sex & Violent Offenders Reg.	6,085	4,815	-	10,900
Supp Public Defender Fund	291,863	72,308	81,274	282,897
Surplus Tax	36,106	46,934	32,720	50,320
Surveyor Corner Perpetuate	122,430	62,900	6,269	179,061
Tax Sale Redemption	12,946	119,804	114,194	18,556
Tax Sale Surplus	782,772	904,367	655,566	1,031,573
Unsafe Bldg-County	5,000	-	-	5,000
Victim Assist Coord Grant	(162,845)	36,914	60,714	(186,645)
Casa Program Fund	242,190	39,681	41,229	240,642
Elected Officials Train	38,598	14,629	7,485	45,742
County Offender Transport	8,813	750	-	9,563
Wayne County 911 Fund	1,272,991	774,298	710,204	1,337,085
Reassessment	200	-	-	200
Adult Probation Users	60,339	170,137	184,717	45,759
Juvenile Probation Users	16,794	800	-	17,594
General Drain Maintenance	57,588	21,127	17,138	61,577
Convention Fund-Bond&Int	5	44,699	3,349	41,355
Drug Task Force	13,424	56,655	44,555	25,524
DUI Task Force In-City/Co	(3,055)	3,055	-	-
Community Health Center	20,648	-	-	20,648
10% Sugar Creek Tiff	23,707	-	530	23,177
Jail Bond Debt Service	3,980,817	-	1,698,784	2,282,033
Wayne Emp Health Trust	929	777	1,436	270
Health Insurance Withhold	-	763,184	763,184	-
Boston Mutual Life	-	69,191	69,191	-
Garnishee-Child Support	-	36,758	36,758	-
Federal Withholding	-	1,192,625	1,192,625	-
Fica Withholding	-	1,072,840	1,072,840	-
Sec 125 Reimbursement	-	82,788	82,788	-
Cagit Withholding	-	186,368	186,368	-
County Retirement	(9)	468,036	468,028	(1)
Wayne County Property Tax	-	20,569	20,569	-
Sheriff Retirement W-Hold	-	93,867	93,867	-
State Withholding	-	450,845	450,845	-
Garnishee Withholding	-	6,055	6,055	-
Sheriff Pension Trust	(5,997)	57,215	27,598	23,620
Library	1,613,188	54,877,993	56,491,180	1
Commercial Vehicle Excise 6023	-	686,934	686,934	-

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Weed Liens	-	54,745	54,745	-
Sewer Liens	-	113,130	113,130	-
FIT Tax	-	1,309,565	1,309,565	-
State Fines & Forfeitures	2,231	10,099	10,639	1,691
Infraction Deferral Program	2,936	15,824	18,506	254
Overweight Vehicles	1,629	10,025	8,594	3,060
Spec Death Benefit Fees	375	4,746	4,615	506
State Sales Disclosure	1,040	16,030	15,140	1,930
Coroners Cont. Educ Fund	2,372	14,670	15,752	1,290
Interstate Compact Fees	63	750	750	63
Mortgage Fee Fund	595	7,608	7,550	653
Sex/Violent Offender Fees ST	46	535	533	48
Child Restraint Violation	-	375	375	-
Education Plate Fees	450	525	863	112
Convention Bureau	38,029	823,532	686,125	175,436
Prosecutor Law Enforce	13,531	38,522	30,571	21,482
Title IV-D Incentive	365,011	33,444	-	398,455
New-Prosecutor 4D Incent	50,538	50,325	80,352	20,511
Clerk 4D Incentive	46,390	-	9,409	36,981
New-Clerk 4D Incentive	250,077	33,444	5,900	277,621
NYS Child Support Processing	-	6,776	6,776	-
JRAC 2021	-	79,575	78,490	1,085
After Settlement Collection	2,570,245	1,632,692	2,569,545	1,633,392
Sheriff Inmate Trust Fund	30,679	2,136,601	2,146,765	20,515
Sheriff Commissary Fund	299,157	320,509	320,240	299,426
Clerk Trust	1,214,199	6,761,269	6,488,546	1,486,922
Clerk Child Support - ISETS	15,755	649,141	647,582	17,314
Community Correction Fund #3	-	378,815	370,185	8,630
MVH Restricted	322,720	1,910,360	2,281,751	(48,671)
User Fee Fund	654,896	14,733	5,539	664,090
Translator Fees	5,919	-	1,418	4,501
Dare Donations-Sheriff	1,844	9,225	7,281	3,788
Donations For County Use	447	-	-	447
Health Donations	9,055	-	-	9,055
Fairgrounds Donations	979	-	-	979
K-9 Donations-Sheriff	2,799	5,156	2,674	5,281
Sheriff Donations	1,749	300	-	2,049
Foreign Language Interpreter	(3)	4,668	5,065	(400)
Adult Protection Fund	669	-	-	669
4-D Court -Fund	(34,331)	104,360	180,344	(110,315)
Co Law Enforce Cont. Ed	2,517	487	959	2,045
Consolidated Edit Fund	4,754,828	2,101,628	2,379,768	4,476,688
State General Fees	443	16,460	16,034	869
Comm Correct Project Income	116,064	55,580	135,422	36,222
Highway Safety/OPO/DUI	5,278	4,115	8,749	644
Commissioners Tax Sale	104,767	123,985	92,688	136,064
JDAI Alternative	(9,854)	27,042	21,440	(4,252)
Master Tobacco Settlement	117,113	32,109	1	149,221
Mobile Home Tax Sale Cost	5,358	-	697	4,661
Pre Trial Diversion Fund	15,937	7,097	13,450	9,584
Revolving Loan Fund	158,147	109,837	-	267,984
Sheriff's Federal Seizure F	2,642	-	-	2,642
Wayne Co Redevelopment	729,761	709,619	1,254,954	184,426
JDAI Alternative 20-21	23,608	24,698	48,306	-
Sec 125 Dental Withhold	-	128,388	128,388	-
Voluntary Life Insurance	-	44,217	44,217	-
United Way Withholding	-	1,993	1,993	-
FOP Dues-Sheriff	-	6,437	6,437	-
Republican Party Withhold	-	1,039	1,039	-
Aflac Group	78	-	-	78
McCready & Keene Pre Tax	-	5,330	5,330	-
McCready & Keene Post Tax	-	1,040	1,040	-
AUL Short Term	-	41,045	41,045	-
Perf-Voluntary Post	-	26,807	26,807	-
H1N1 Grant	3,251	-	-	3,251
Federal Equitable Sharing	1,733	1,667	1,667	1,733
Federal Stimulus	106,723	-	-	106,723
Cares Covid Relief	(991,229)	1,494,258	503,029	-
ARP Coronavirus Local Fiscal	-	6,398,598	-	6,398,598
Bioterrorism Grant-Health	(29,681)	31,895	8,790	(6,576)
Health/Immunization Grant	35,670	-	-	35,670

WAYNE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
HIV Grant	30,709	-	11,749	18,960
HRSA FQHC Grant Fund #184	508	-	508	-
JDAI Coordination	9,854	7,333	5,503	11,684
Justice Reinvestment Grant #3	1,067	-	-	1,067
PDFWC SPF-SIG Grant-Comm Co	23,961	-	-	23,961
Vasia Grant	-	75,000	75,000	-
Capacity Building Grant	32,083	661	7,749	24,995
IDOC Juvenile	17,265	10,791	17,265	10,791
MRT (Moral Recognition Therapy) Health Center	25,849	-	25,849	-
272,056	83,622	320,885	34,793	
GAL/CASA Special Pilot Program	14,871	-	14,000	871
Statewide PRCG Wayne	578	-	-	578
IHAP	1,978	-	-	1,978
OCRA Grant Covid SM Bus Relief	-	330,627	330,627	-
Intl Pub Safety Assoc	(3,229)	3,207	-	(22)
WC SHSP Continuity Opera	(47)	-	-	(47)
Court Reform Security Grant	(30,000)	30,000	-	-
HIV/STD CLINICAL	(7,530)	16,543	59,796	(50,783)
HIV Harm Reduction Grant	(81,331)	94,427	137,190	(124,094)
Wayne County Small Business LP	177,000	162,999	300,712	39,287
Family Recovery Court 20-21	28,525	-	18,430	10,095
Problem Solving Court Grant	5,000	-	4,020	980
JDAI Coordination 20-21	9,661	-	9,661	-
JCC	10,791	6,474	-	17,265
COVID TESTING	24,193	241,270	252,062	13,401
IMMUNIZATION GRANT	(4,956)	30,384	58,751	(33,323)
IMMUNIZATION GRANT 4YR	-	-	24,878	(24,878)
Problem Solving Court 21-22	-	5,302	1,015	4,287
2021 HEMP EMA GRANT	-	-	7,750	(7,750)
2019 PRE DISASTER MITIGATION	-	-	6,075	(6,075)
2022 Hazardous Materials Prep	-	7,750	1,119	6,631
Bulletproof Vest Grant	-	19,538	-	19,538
Harm Reduction Community Fund	-	80,547	24,302	56,245
Clinical Services	-	-	22,367	(22,367)
Totals	<u>\$ 50,018,847</u>	<u>\$ 147,555,823</u>	<u>\$ 144,537,675</u>	<u>\$ 53,036,995</u>

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

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

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

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

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 would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

Financial Report

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

WAYNE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants that have not been received prior to December 31, 2021, and disbursements in excess of receipts in the MVH Restricted fund.

REQUIRED SUPPLEMENTARY INFORMATION

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Special Purpose	County General	Accident Report-Sheriff	Aviation Fund-Sheriff	Contractor's Bid
Cash and investments - beginning	\$ -	\$ 12,448,351	\$ 11,994	\$ 704	\$ 22,370
Receipts:					
Taxes	20,110,736	21,720,249	-	-	-
Licenses and permits	-	93,762	-	-	-
Intergovernmental receipts	-	3,170,257	-	-	-
Charges for services	-	783,675	6,750	-	-
Fines and forfeits	-	26,041	-	-	-
Other receipts	-	1,713,328	-	-	-
Total receipts	<u>20,110,736</u>	<u>27,507,312</u>	<u>6,750</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	18,038,281	-	-	-
Supplies	-	641,967	-	-	-
Other services and charges	-	8,442,930	-	-	-
Capital outlay	19,405,889	693,821	9,382	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>19,405,889</u>	<u>27,816,999</u>	<u>9,382</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>704,847</u>	<u>(309,687)</u>	<u>(2,632)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 704,847</u>	<u>\$ 12,138,664</u>	<u>\$ 9,362</u>	<u>\$ 704</u>	<u>\$ 22,370</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Campaign Finance Enforce	Wayne Co Edit Unincorp	City & Town Court Costs	Clerk Record Perpetuation	Community Correction Fund #2
Cash and investments - beginning	\$ 4,640	\$ 3,867,650	\$ 10,517	\$ 75,304	\$ 86,658
Receipts:					
Taxes	-	1,244,957	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,839	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	24,040	29,277	-
Other receipts	-	-	-	-	1,294
Total receipts	-	1,244,957	24,040	31,116	1,294
Disbursements:					
Personal services	-	-	-	53,143	-
Supplies	-	-	-	-	-
Other services and charges	-	1,053,381	-	-	-
Capital outlay	-	-	28,001	800	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,053,381	28,001	53,943	-
Excess (deficiency) of receipts over disbursements	-	191,576	(3,961)	(22,827)	1,294
Cash and investments - ending	\$ 4,640	\$ 4,059,226	\$ 6,556	\$ 52,477	\$ 87,952

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DOC Community Transition	County Sales Disclosure	Bridge Fund	Cumulative Capital Devel	Cum Bldg Courthouse
Cash and investments - beginning	\$ 132,425	\$ 42,597	\$ 4,727,484	\$ 477,279	\$ 99,790
Receipts:					
Taxes	-	-	839,793	313,014	229,034
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	32,900	-	1,441,794	30,755	22,504
Charges for services	-	16,040	7,826	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	53,627	39,911	-
Total receipts	32,900	16,040	2,343,040	383,680	251,538
Disbursements:					
Personal services	-	-	168,374	-	-
Supplies	-	-	64,762	-	-
Other services and charges	1,392	-	2,511,131	-	-
Capital outlay	9,532	-	-	283,406	-
Other disbursements	-	-	-	-	-
Total disbursements	10,924	-	2,744,267	283,406	-
Excess (deficiency) of receipts over disbursements	21,976	16,040	(401,227)	100,274	251,538
Cash and investments - ending	\$ 154,401	\$ 58,637	\$ 4,326,257	\$ 577,553	\$ 351,328

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Co Drug Free Community	GIS-Interlocal Agreement	Emergency Planning/Right	Recorder Enhanced Access	Extradition & Sheriff Asst
Cash and investments - beginning	\$ 60,271	\$ 227,113	\$ 80,526	\$ 28,351	\$ 1,764
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	6,902	-	-
Charges for services	-	200,081	-	390	-
Fines and forfeits	66,227	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	66,227	200,081	6,902	390	-
Disbursements:					
Personal services	-	51,256	-	-	-
Supplies	-	-	-	-	-
Other services and charges	54,682	84,810	2,827	-	-
Capital outlay	-	-	-	-	750
Other disbursements	-	-	-	-	-
Total disbursements	54,682	136,066	2,827	-	750
Excess (deficiency) of receipts over disbursements	11,545	64,015	4,075	390	(750)
Cash and investments - ending	\$ 71,816	\$ 291,128	\$ 84,601	\$ 28,741	\$ 1,014

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Firearms-Sheriff	General Drain Improvement	Health Dept	ID Security Protection	Levy Excess Fund
Cash and investments - beginning	\$ 28,528	\$ 34,995	\$ 758,977	\$ 53,149	\$ 1,893
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	268,205	-	-
Intergovernmental receipts	-	-	17,021	-	-
Charges for services	14,450	-	35,319	12,588	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,915	-
Total receipts	14,450	-	320,545	15,503	-
Disbursements:					
Personal services	-	-	486,353	-	-
Supplies	-	-	20,902	-	-
Other services and charges	-	-	51,593	-	-
Capital outlay	30,579	-	4,795	8,913	-
Other disbursements	-	720	-	-	-
Total disbursements	30,579	720	563,643	8,913	-
Excess (deficiency) of receipts over disbursements	(16,129)	(720)	(243,098)	6,590	-
Cash and investments - ending	\$ 12,399	\$ 34,275	\$ 515,879	\$ 59,739	\$ 1,893

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health Maintenance Fund	Local Road & Street	Co Medical Care Inmates	Misdemeanant Fund-Sheriff	Highway
Cash and investments - beginning	\$ 153,455	\$ 361,142	\$ 115	\$ 162,860	\$ 1,417,969
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	14,720
Intergovernmental receipts	48,859	660,548	-	50,101	1,910,360
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	14,620	-	34,537
Total receipts	<u>48,859</u>	<u>660,548</u>	<u>14,620</u>	<u>50,101</u>	<u>1,959,617</u>
Disbursements:					
Personal services	21,248	-	-	-	966,892
Supplies	-	425,139	-	-	228,406
Other services and charges	-	-	144	-	461,767
Capital outlay	-	296,790	12,482	35,757	68,943
Other disbursements	-	-	-	-	-
Total disbursements	<u>21,248</u>	<u>721,929</u>	<u>12,626</u>	<u>35,757</u>	<u>1,726,008</u>
Excess (deficiency) of receipts over disbursements	<u>27,611</u>	<u>(61,381)</u>	<u>1,994</u>	<u>14,344</u>	<u>233,609</u>
Cash and investments - ending	<u>\$ 181,066</u>	<u>\$ 299,761</u>	<u>\$ 2,109</u>	<u>\$ 177,204</u>	<u>\$ 1,651,578</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Omitted PP Audits	Plat Book Maintenance	Rainy Day Fund	Recorder's Perpetuation	Riverboat Rev. Sharing
Cash and investments - beginning	\$ 7,830	\$ 67,115	\$ 4,000,000	\$ 545,403	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	407,778
Charges for services	-	36,080	-	206,881	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	36,080	-	206,881	407,778
Disbursements:					
Personal services	-	15,514	-	84,711	-
Supplies	-	454	-	-	-
Other services and charges	-	3,200	-	-	-
Capital outlay	-	-	-	30,256	407,778
Other disbursements	-	-	-	-	-
Total disbursements	-	19,168	-	114,967	407,778
Excess (deficiency) of receipts over disbursements	-	16,912	-	91,914	-
Cash and investments - ending	\$ 7,830	\$ 84,027	\$ 4,000,000	\$ 637,317	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sex & Violent Offenders Reg.	Supp Public Defender Fund	Surplus Tax	Surveyor Corner Perpetuate	Tax Sale Redemption
Cash and investments - beginning	\$ 6,085	\$ 291,863	\$ 36,106	\$ 122,430	\$ 12,946
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,815	-	46,934	62,900	119,804
Fines and forfeits	-	72,308	-	-	-
Other receipts	-	-	-	-	-
Total receipts	4,815	72,308	46,934	62,900	119,804
Disbursements:					
Personal services	-	38,846	-	4,761	-
Supplies	-	-	-	-	-
Other services and charges	-	42,428	-	-	-
Capital outlay	-	-	32,720	1,508	114,194
Other disbursements	-	-	-	-	-
Total disbursements	-	81,274	32,720	6,269	114,194
Excess (deficiency) of receipts over disbursements	4,815	(8,966)	14,214	56,631	5,610
Cash and investments - ending	\$ 10,900	\$ 282,897	\$ 50,320	\$ 179,061	\$ 18,556

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Surplus	Unsafe Bldg-County	Victim Assist Coord Grant	Casa Program Fund	Elected Officials Train
Cash and investments - beginning	\$ 782,772	\$ 5,000	\$ (162,845)	\$ 242,190	\$ 38,598
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	36,914	35,230	-
Charges for services	-	-	-	4,451	14,629
Fines and forfeits	-	-	-	-	-
Other receipts	904,367	-	-	-	-
Total receipts	904,367	-	36,914	39,681	14,629
Disbursements:					
Personal services	-	-	60,714	28,515	-
Supplies	-	-	-	1,031	-
Other services and charges	-	-	-	11,683	7,485
Capital outlay	655,566	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	655,566	-	60,714	41,229	7,485
Excess (deficiency) of receipts over disbursements	248,801	-	(23,800)	(1,548)	7,144
Cash and investments - ending	\$ 1,031,573	\$ 5,000	\$ (186,645)	\$ 240,642	\$ 45,742

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Offender Transport	Wayne County 911 Fund	Reassessment	Adult Probation Users	Juvenile Probation Users
Cash and investments - beginning	\$ 8,813	\$ 1,272,991	\$ 200	\$ 60,339	\$ 16,794
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	774,003	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	750	-	-	170,137	800
Other receipts	-	295	-	-	-
Total receipts	750	774,298	-	170,137	800
Disbursements:					
Personal services	-	542,906	-	184,487	-
Supplies	-	-	-	-	-
Other services and charges	-	152,161	-	-	-
Capital outlay	-	15,137	-	230	-
Other disbursements	-	-	-	-	-
Total disbursements	-	710,204	-	184,717	-
Excess (deficiency) of receipts over disbursements	750	64,094	-	(14,580)	800
Cash and investments - ending	\$ 9,563	\$ 1,337,085	\$ 200	\$ 45,759	\$ 17,594

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General Drain Maintenance	Convention Fund-Bond&Int	Drug Task Force	DUI Task Force In-City/Co	Community Health Center
Cash and investments - beginning	\$ 57,588	\$ 5	\$ 13,424	\$ (3,055)	\$ 20,648
Receipts:					
Taxes	-	44,699	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,055	-
Charges for services	20,407	-	56,655	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	720	-	-	-	-
Total receipts	<u>21,127</u>	<u>44,699</u>	<u>56,655</u>	<u>3,055</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	17,138	3,349	44,555	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>17,138</u>	<u>3,349</u>	<u>44,555</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>3,989</u>	<u>41,350</u>	<u>12,100</u>	<u>3,055</u>	<u>-</u>
Cash and investments - ending	<u>\$ 61,577</u>	<u>\$ 41,355</u>	<u>\$ 25,524</u>	<u>\$ -</u>	<u>\$ 20,648</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	10% Sugar Creek Tiff	Jail Bond Debt Service	Wayne Emp Health Trust	Health Insurance Withhold	Boston Mutual Life
Cash and investments - beginning	\$ 23,707	\$ 3,980,817	\$ 929	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	777	763,184	69,191
Total receipts	-	-	777	763,184	69,191
Disbursements:					
Personal services	-	-	698	763,184	69,191
Supplies	-	-	-	-	-
Other services and charges	-	1,679,827	-	-	-
Capital outlay	530	18,957	738	-	-
Other disbursements	-	-	-	-	-
Total disbursements	530	1,698,784	1,436	763,184	69,191
Excess (deficiency) of receipts over disbursements	(530)	(1,698,784)	(659)	-	-
Cash and investments - ending	\$ 23,177	\$ 2,282,033	\$ 270	\$ -	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Garnishee-Child Support	Federal Withholding	Fica Withholding	Sec 125 Reimbursement	Cagit Withholding
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	36,758	1,192,625	1,072,840	82,788	186,368
Total receipts	36,758	1,192,625	1,072,840	82,788	186,368
Disbursements:					
Personal services	36,758	1,192,625	1,072,840	82,788	186,368
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	36,758	1,192,625	1,072,840	82,788	186,368
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Retirement	Wayne County Property Tax	Sheriff Retirement W-Hold	State Withholding	Garnishee Withholding
Cash and investments - beginning	\$ (9)	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	468,036	20,569	93,867	450,845	6,055
Total receipts	<u>468,036</u>	<u>20,569</u>	<u>93,867</u>	<u>450,845</u>	<u>6,055</u>
Disbursements:					
Personal services	468,028	20,569	93,867	450,845	6,055
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>468,028</u>	<u>20,569</u>	<u>93,867</u>	<u>450,845</u>	<u>6,055</u>
Excess (deficiency) of receipts over disbursements	<u>8</u>	-	-	-	-
Cash and investments - ending	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Pension Trust	Library	Commercial Vehicle Excise 6023	Weed Liens	Sewer Liens
Cash and investments - beginning	\$ (5,997)	\$ 1,613,188	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	51,423,375	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	3,454,618	686,934	-	-
Charges for services	57,215	-	-	54,745	113,130
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>57,215</u>	<u>54,877,993</u>	<u>686,934</u>	<u>54,745</u>	<u>113,130</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	27,598	56,491,180	686,934	54,745	113,130
Other disbursements	-	-	-	-	-
Total disbursements	<u>27,598</u>	<u>56,491,180</u>	<u>686,934</u>	<u>54,745</u>	<u>113,130</u>
Excess (deficiency) of receipts over disbursements	<u>29,617</u>	<u>(1,613,187)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 23,620</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FIT Tax	State Fines & Forfeitures	Infraction Deferral Program	Overweight Vehicles	Spec Death Benefit Fees
Cash and investments - beginning	\$ -	\$ 2,231	\$ 2,936	\$ 1,629	\$ 375
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,309,565	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	10,099	15,824	10,025	4,746
Other receipts	-	-	-	-	-
Total receipts	1,309,565	10,099	15,824	10,025	4,746
Disbursements:					
Personal services	-	-	11,089	-	-
Supplies	-	-	3,667	-	-
Other services and charges	-	-	3,750	-	-
Capital outlay	1,309,565	10,639	-	8,594	4,615
Other disbursements	-	-	-	-	-
Total disbursements	1,309,565	10,639	18,506	8,594	4,615
Excess (deficiency) of receipts over disbursements	-	(540)	(2,682)	1,431	131
Cash and investments - ending	\$ -	\$ 1,691	\$ 254	\$ 3,060	\$ 506

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State Sales Disclosure	Coroners Cont. Educ Fund	Interstate Compact Fees	Mortgage Fee Fund	Sex/Violent Offender Fees ST
Cash and investments - beginning	\$ 1,040	\$ 2,372	\$ 63	\$ 595	\$ 46
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	16,030	14,670	750	7,608	-
Fines and forfeits	-	-	-	-	535
Other receipts	-	-	-	-	-
Total receipts	16,030	14,670	750	7,608	535
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	15,140	15,752	750	7,550	533
Other disbursements	-	-	-	-	-
Total disbursements	15,140	15,752	750	7,550	533
Excess (deficiency) of receipts over disbursements	890	(1,082)	-	58	2
Cash and investments - ending	\$ 1,930	\$ 1,290	\$ 63	\$ 653	\$ 48

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Restraint Violation	Education Plate Fees	Convention Bureau	Prosecutor Law Enforce	Title IV-D Incentive
Cash and investments - beginning	\$ -	\$ 450	\$ 38,029	\$ 13,531	\$ 365,011
Receipts:					
Taxes	-	525	823,532	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	33,444
Charges for services	-	-	-	-	-
Fines and forfeits	375	-	-	34,250	-
Other receipts	-	-	-	4,272	-
Total receipts	375	525	823,532	38,522	33,444
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	375	863	686,125	30,571	-
Other disbursements	-	-	-	-	-
Total disbursements	375	863	686,125	30,571	-
Excess (deficiency) of receipts over disbursements	-	(338)	137,407	7,951	33,444
Cash and investments - ending	\$ -	\$ 112	\$ 175,436	\$ 21,482	\$ 398,455

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	New-Prosecutor 4D Incent	Clerk 4D Incentive	New-Clerk 4D Incentive	NYS Child Support Processing	JRAC 2021
Cash and investments - beginning	\$ 50,538	\$ 46,390	\$ 250,077	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,325	-	33,444	-	79,575
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,776	-
Total receipts	50,325	-	33,444	6,776	79,575
Disbursements:					
Personal services	69,528	-	-	6,776	65,291
Supplies	-	-	-	-	10,750
Other services and charges	-	-	-	-	2,449
Capital outlay	10,824	9,409	5,900	-	-
Other disbursements	-	-	-	-	-
Total disbursements	80,352	9,409	5,900	6,776	78,490
Excess (deficiency) of receipts over disbursements	(30,027)	(9,409)	27,544	-	1,085
Cash and investments - ending	\$ 20,511	\$ 36,981	\$ 277,621	\$ -	\$ 1,085

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	After Settlement Collection	Sheriff Inmate Trust Fund	Sheriff Commissary Fund	Clerk Trust	Clerk Child Support - ISETS
Cash and investments - beginning	\$ 2,570,245	\$ 30,679	\$ 299,157	\$ 1,214,199	\$ 15,755
Receipts:					
Taxes	1,632,692	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	320,509	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,136,601	-	6,761,269	649,141
Total receipts	<u>1,632,692</u>	<u>2,136,601</u>	<u>320,509</u>	<u>6,761,269</u>	<u>649,141</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,569,545	2,146,765	320,240	6,488,546	647,582
Total disbursements	<u>2,569,545</u>	<u>2,146,765</u>	<u>320,240</u>	<u>6,488,546</u>	<u>647,582</u>
Excess (deficiency) of receipts over disbursements	<u>(936,853)</u>	<u>(10,164)</u>	<u>269</u>	<u>272,723</u>	<u>1,559</u>
Cash and investments - ending	<u>\$ 1,633,392</u>	<u>\$ 20,515</u>	<u>\$ 299,426</u>	<u>\$ 1,486,922</u>	<u>\$ 17,314</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Correction Fund #3	MVH Restricted	User Fee Fund	Translator Fees	Dare Donations-Sheriff
Cash and investments - beginning	\$ -	\$ 322,720	\$ 654,896	\$ 5,919	\$ 1,844
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	378,815	1,910,360	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	14,733	-	-
Other receipts	-	-	-	-	9,225
Total receipts	378,815	1,910,360	14,733	-	9,225
Disbursements:					
Personal services	331,586	695,714	-	-	-
Supplies	5,018	1,586,037	-	1,418	-
Other services and charges	33,581	-	-	-	-
Capital outlay	-	-	5,539	-	7,281
Other disbursements	-	-	-	-	-
Total disbursements	370,185	2,281,751	5,539	1,418	7,281
Excess (deficiency) of receipts over disbursements	8,630	(371,391)	9,194	(1,418)	1,944
Cash and investments - ending	\$ 8,630	\$ (48,671)	\$ 664,090	\$ 4,501	\$ 3,788

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Donations For County Use	Health Donations	Fairgrounds Donations	K-9 Donations-Sheriff	Sheriff Donations
Cash and investments - beginning	\$ 447	\$ 9,055	\$ 979	\$ 2,799	\$ 1,749
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,156	300
Total receipts	-	-	-	5,156	300
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	2,674	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	2,674	-
Excess (deficiency) of receipts over disbursements	-	-	-	2,482	300
Cash and investments - ending	\$ 447	\$ 9,055	\$ 979	\$ 5,281	\$ 2,049

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Foreign Language Interpreter	Adult Protection Fund	4-D Court -Fund	Co Law Enforce Cont. Ed	Consolidated Edit Fund
Cash and investments - beginning	\$ (3)	\$ 669	\$ (34,331)	\$ 2,517	\$ 4,754,828
Receipts:					
Taxes	-	-	-	-	1,868,377
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,668	-	104,360	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	487	-
Other receipts	-	-	-	-	233,251
Total receipts	4,668	-	104,360	487	2,101,628
Disbursements:					
Personal services	-	-	178,813	-	-
Supplies	-	-	1,137	-	-
Other services and charges	5,065	-	394	-	2,373,642
Capital outlay	-	-	-	959	6,126
Other disbursements	-	-	-	-	-
Total disbursements	5,065	-	180,344	959	2,379,768
Excess (deficiency) of receipts over disbursements	(397)	-	(75,984)	(472)	(278,140)
Cash and investments - ending	\$ (400)	\$ 669	\$ (110,315)	\$ 2,045	\$ 4,476,688

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	State General Fees	Comm Correct Project Income	Highway Safety/OPO/DUI	Commissioners Tax Sale	JDAI Alternative
Cash and investments - beginning	\$ 443	\$ 116,064	\$ 5,278	\$ 104,767	\$ (9,854)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	4,115	-	27,042
Charges for services	-	-	-	-	-
Fines and forfeits	-	55,580	-	-	-
Other receipts	16,460	-	-	123,985	-
Total receipts	16,460	55,580	4,115	123,985	27,042
Disbursements:					
Personal services	-	123,400	8,518	-	1,145
Supplies	-	-	-	-	5,135
Other services and charges	-	12,022	-	-	14,895
Capital outlay	16,034	-	231	92,688	265
Other disbursements	-	-	-	-	-
Total disbursements	16,034	135,422	8,749	92,688	21,440
Excess (deficiency) of receipts over disbursements	426	(79,842)	(4,634)	31,297	5,602
Cash and investments - ending	\$ 869	\$ 36,222	\$ 644	\$ 136,064	\$ (4,252)

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Master Tobacco Settlement	Mobile Home Tax Sale Cost	Pre Trial Diversion Fund	Revolving Loan Fund	Sheriff's Federal Seizure F
Cash and investments - beginning	\$ 117,113	\$ 5,358	\$ 15,937	\$ 158,147	\$ 2,642
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	32,109	-	-	-	-
Charges for services	-	-	-	109,837	-
Fines and forfeits	-	-	7,097	-	-
Other receipts	-	-	-	-	-
Total receipts	32,109	-	7,097	109,837	-
Disbursements:					
Personal services	1	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	697	13,450	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1	697	13,450	-	-
Excess (deficiency) of receipts over disbursements	32,108	(697)	(6,353)	109,837	-
Cash and investments - ending	\$ 149,221	\$ 4,661	\$ 9,584	\$ 267,984	\$ 2,642

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Wayne Co <u>Redevelopment</u>	JDAI Alternative 20-21	Sec 125 Dental Withhold	Voluntary Life Insurance	United Way Withholding
Cash and investments - beginning	\$ 729,761	\$ 23,608	\$ -	\$ -	\$ -
Receipts:					
Taxes	709,619	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	24,698	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	128,388	44,217	1,993
Total receipts	<u>709,619</u>	<u>24,698</u>	<u>128,388</u>	<u>44,217</u>	<u>1,993</u>
Disbursements:					
Personal services	-	1,514	128,388	44,217	1,993
Supplies	-	20,482	-	-	-
Other services and charges	716,661	22,801	-	-	-
Capital outlay	538,293	3,509	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,254,954</u>	<u>48,306</u>	<u>128,388</u>	<u>44,217</u>	<u>1,993</u>
Excess (deficiency) of receipts over disbursements	<u>(545,335)</u>	<u>(23,608)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 184,426</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FOP Dues-Sheriff	Republican Party Withhold	Aflac Group	McCready & Keene Pre Tax	McCready & Keene Post Tax
Cash and investments - beginning	\$ -	\$ -	\$ 78	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,437	1,039	-	5,330	1,040
Total receipts	6,437	1,039	-	5,330	1,040
Disbursements:					
Personal services	6,437	1,039	-	5,330	1,040
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	6,437	1,039	-	5,330	1,040
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 78	\$ -	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	AUL Short Term	Perf-Voluntary Post	H1N1 Grant	Federal Equitable Sharing	Federal Stimulus
Cash and investments - beginning	\$ -	\$ -	\$ 3,251	\$ 1,733	\$ 106,723
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,667	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	41,045	26,807	-	-	-
Total receipts	41,045	26,807	-	1,667	-
Disbursements:					
Personal services	41,045	26,807	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	1,667	-
Other disbursements	-	-	-	-	-
Total disbursements	41,045	26,807	-	1,667	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 3,251	\$ 1,733	\$ 106,723

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cares Covid Relief	ARP Coronavirus Local Fiscal	Bioterrorism Grant-Health	Health/Immunization Grant	HIV Grant
Cash and investments - beginning	\$ (991,229)	\$ -	\$ (29,681)	\$ 35,670	\$ 30,709
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,239,258	6,398,598	31,895	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	255,000	-	-	-	-
Total receipts	1,494,258	6,398,598	31,895	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,594	-	4,567	-	11,749
Capital outlay	497,435	-	4,223	-	-
Other disbursements	-	-	-	-	-
Total disbursements	503,029	-	8,790	-	11,749
Excess (deficiency) of receipts over disbursements	991,229	6,398,598	23,105	-	(11,749)
Cash and investments - ending	\$ -	\$ 6,398,598	\$ (6,576)	\$ 35,670	\$ 18,960

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HRSA FQHC Grant Fund #184	JDAI Coordination	Justice Reinvestment Grant #3	PDFWC SPF-SIG Grant-Comm Co	Vasia Grant
Cash and investments - beginning	\$ 508	\$ 9,854	\$ 1,067	\$ 23,961	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	7,333	-	-	75,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	7,333	-	-	75,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	600	-	-	-
Other services and charges	508	3,504	-	-	-
Capital outlay	-	1,399	-	-	75,000
Other disbursements	-	-	-	-	-
Total disbursements	508	5,503	-	-	75,000
Excess (deficiency) of receipts over disbursements	(508)	1,830	-	-	-
Cash and investments - ending	\$ -	\$ 11,684	\$ 1,067	\$ 23,961	\$ -

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Capacity Building Grant	IDOC Juvenile	MRT (Moral Recognition Therapy)	Health Center	GAL/CASA Special Pilot Program
Cash and investments - beginning	\$ 32,083	\$ 17,265	\$ 25,849	\$ 272,056	\$ 14,871
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,791	-	-	-
Charges for services	-	-	-	49,693	-
Fines and forfeits	-	-	-	-	-
Other receipts	661	-	-	33,929	-
Total receipts	661	10,791	-	83,622	-
Disbursements:					
Personal services	7,749	-	-	-	14,000
Supplies	-	-	-	-	-
Other services and charges	-	-	-	10,466	-
Capital outlay	-	17,265	25,849	310,419	-
Other disbursements	-	-	-	-	-
Total disbursements	7,749	17,265	25,849	320,885	14,000
Excess (deficiency) of receipts over disbursements	(7,088)	(6,474)	(25,849)	(237,263)	(14,000)
Cash and investments - ending	\$ 24,995	\$ 10,791	\$ -	\$ 34,793	\$ 871

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Statewide PRCG Wayne	IHAP	OCRA Grant Covid SM Bus Relief	Intrl Pub Safety Assoc	WC SHSP Continuity Opera
Cash and investments - beginning	\$ 578	\$ 1,978	\$ -	\$ (3,229)	\$ (47)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	330,627	3,207	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	330,627	3,207	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	330,627	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	330,627	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	3,207	-
Cash and investments - ending	\$ 578	\$ 1,978	\$ -	\$ (22)	\$ (47)

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Court Reform Security Grant	HIV/STD CLINICAL	HIV Harm Reduction Grant	Wayne County Small Business LP	Family Recovery Court 20-21
Cash and investments - beginning	\$ (30,000)	\$ (7,530)	\$ (81,331)	\$ 177,000	\$ 28,525
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	30,000	16,543	94,427	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	162,999	-
Total receipts	30,000	16,543	94,427	162,999	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	13,351	-	5,470
Other services and charges	-	59,796	123,839	-	10,965
Capital outlay	-	-	-	300,712	1,995
Other disbursements	-	-	-	-	-
Total disbursements	-	59,796	137,190	300,712	18,430
Excess (deficiency) of receipts over disbursements	30,000	(43,253)	(42,763)	(137,713)	(18,430)
Cash and investments - ending	\$ -	\$ (50,783)	\$ (124,094)	\$ 39,287	\$ 10,095

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Problem Solving Court Grant	JDAI Coordination 20-21	JCC	COVID TESTING	IMMUNIZATION GRANT
Cash and investments - beginning	\$ 5,000	\$ 9,661	\$ 10,791	\$ 24,193	\$ (4,956)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	241,270	30,384
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	6,474	-	-
Total receipts	-	-	6,474	241,270	30,384
Disbursements:					
Personal services	-	-	-	-	31,772
Supplies	-	698	-	-	13,028
Other services and charges	4,020	4,950	-	252,062	13,951
Capital outlay	-	4,013	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,020	9,661	-	252,062	58,751
Excess (deficiency) of receipts over disbursements	(4,020)	(9,661)	6,474	(10,792)	(28,367)
Cash and investments - ending	\$ 980	\$ -	\$ 17,265	\$ 13,401	\$ (33,323)

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	IMMUNIZATION GRANT 4YR	Problem Solving Court 21-22	2021 HEMP EMA GRANT	2019 PRE DISASTER MITIGATION	2022 Hazardous Materials Prep
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,302	-	-	7,750
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	5,302	-	-	7,750
Disbursements:					
Personal services	18,511	-	-	-	-
Supplies	5,520	-	-	-	-
Other services and charges	847	1,015	7,750	6,075	1,119
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	24,878	1,015	7,750	6,075	1,119
Excess (deficiency) of receipts over disbursements	(24,878)	4,287	(7,750)	(6,075)	6,631
Cash and investments - ending	\$ (24,878)	\$ 4,287	\$ (7,750)	\$ (6,075)	\$ 6,631

WAYNE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Bulletproof Vest Grant	Harm Reduction Community Fund	Clinical Services	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 50,018,847
Receipts:				
Taxes	-	-	-	100,960,602
Licenses and permits	-	20,547	-	397,234
Intergovernmental receipts	19,538	60,000	-	25,388,482
Charges for services	-	-	-	2,394,862
Fines and forfeits	-	-	-	543,331
Other receipts	-	-	-	17,871,312
Total receipts	19,538	80,547	-	147,555,823
Disbursements:				
Personal services	-	-	-	27,011,520
Supplies	-	24,302	-	3,079,274
Other services and charges	-	-	22,367	18,622,472
Capital outlay	-	-	-	83,651,011
Other disbursements	-	-	-	12,173,398
Total disbursements	-	24,302	22,367	144,537,675
Excess (deficiency) of receipts over disbursements	19,538	56,245	(22,367)	3,018,148
Cash and investments - ending	\$ 19,538	\$ 56,245	\$ (22,367)	\$ 53,036,995

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OTHER INFORMATION

WAYNE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
General obligation bonds	Refinance jail building loan for lower interest	\$ -	\$ -
Revenue bonds	Purchase land and buildings for tourism	191,000	-
Total governmental activities		191,000	-
Totals		\$ 191,000	\$ -

WAYNE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	Ending Balance
Governmental activities:	
Land	\$ 2,003,022
Buildings	17,069,995
Improvements other than buildings	380,686
Machinery, equipment, and vehicles	9,125,293
Other non-depreciable assets	<u>217,483,145</u>
Total governmental activities	<u>246,062,141</u>
Total capital assets	<u>\$ 246,062,141</u>

OTHER REPORTS

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