

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

FINANCIAL STATEMENT AUDIT REPORT

OF

WAYNE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

07/05/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kimberly A. Walton Mark Hoelscher	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Nancy Funk	01-01-22 to 12-31-23
Clerk of the Circuit Court	Debra Berry	01-01-22 to 12-31-23
County Sheriff	Randy Retter	01-01-22 to 12-31-23
County Recorder	Debby Resh	01-01-22 to 12-31-23
President of the Board of County Commissioners	Kenneth E. Paust Jeff Plasterer	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Beth Leisure	01-01-22 to 12-31-23



## 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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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)

***Responsibilities of Management 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 and related disclosures 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 June 12, 2023, 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

June 12, 2023

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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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
LIT Special Purpose	\$ 704,847	\$ 17,324,459	\$ 18,029,306	\$ -
County General	12,138,664	28,262,531	28,748,404	11,652,791
Accident Report-Sheriff	9,362	5,560	6,478	8,444
Aviation Fund-Sheriff	704	-	-	704
Contractor's Bid	22,370	-	-	22,370
Campaign Finance Enforce	4,640	-	-	4,640
Wayne Co Edit Unincorp	4,059,226	637,199	2,300,848	2,395,577
City & Town Court Costs	6,556	20,671	-	27,227
Clerk Record Perpetuation	52,477	29,956	55,495	26,938
Community Correction Fund #2	87,952	8,630	87,952	8,630
DOC Community Transition	154,401	25,575	19,285	160,691
County Sales Disclosure	58,637	18,000	13,575	63,062
Bridge Fund	4,326,257	1,828,874	2,448,363	3,706,768
Cumulative Capital Devel	577,553	421,299	150,000	848,852
Cum Bldg Courthouse	351,328	244,680	-	596,008
Co Drug Free Community	71,816	64,496	71,887	64,425
GIS-Interlocal Agreement	291,128	200,134	208,052	283,210
Emergency Planning/Right	84,601	7,209	4,389	87,421
Recorder Enhanced Access	28,741	100	-	28,841
Extradition & Sheriff Asst	1,014	28	25	1,017
Firearms-Sheriff	12,399	47,517	23,243	36,673
General Drain Improvement	34,275	-	-	34,275
Health Dept	515,879	285,887	665,188	136,578
ID Security Protection	59,739	11,469	3,207	68,001
Levy Excess Fund	1,893	-	-	1,893
Health Maintenance Fund	181,066	2,252	37,406	145,912
Local Road & Street	299,761	683,379	785,241	197,899
Co Medical Care Inmates	2,109	7,931	9,702	338
Misdemeanant Fund-Sheriff	177,204	50,101	113,781	113,524
Highway	1,651,578	2,204,610	1,892,213	1,963,975
Omitted PP Audits	7,830	-	-	7,830
Plat Book Maintenance	84,027	33,260	16,354	100,933
Rainy Day Fund	4,000,000	-	-	4,000,000
Recorder's Perpetuation	637,317	196,991	131,765	702,543
Riverboat Rev. Sharing	-	459,522	374,460	85,062
Sex & Violent Offenders Reg.	10,900	3,952	274	14,578
Supp Public Defender Fund	282,897	113,852	40,577	356,172
Surplus Tax	50,320	34,653	67,525	17,448
Surveyor Corner Perpetuat	179,061	57,345	26,903	209,503
Tax Sale Redemption	18,556	150,947	101,769	67,734
Tax Sale Surplus	1,031,573	553,024	506,708	1,077,889
Unsafe Bldg-County	5,000	-	-	5,000
Victim Assist Coord Grant	(186,645)	17,695	60,788	(229,738)
Casa Program Fund	240,642	52,483	38,184	254,941
Elected Officials Train	45,742	11,485	5,698	51,529
County Offender Transport	9,563	1,188	-	10,751
Wayne County 911 Fund	1,337,085	769,817	763,173	1,343,729
Reassessment	200	-	-	200
Adult Probation Users	45,759	155,992	175,395	26,356
Juvenile Probation Users	17,594	1,435	-	19,029
General Drain Maintenance	61,577	17,607	3,565	75,619
Convention Fund-Bond&Int	41,355	43,066	43,882	40,539
Drug Task Force	25,524	55,251	46,667	34,108
Community Health Center	20,648	-	-	20,648
10% Sugar Creek Tiff	23,177	-	-	23,177
Jail Bond Debt Service	2,282,033	-	518,643	1,763,390
Wayne Emp Health Trust	270	-	-	270
Health Insurance Withhold	-	768,014	767,899	115
Boston Mutual Life	-	79,919	79,919	-
Garnishee-Child Support	-	45,421	45,421	-
Federal Withholding	-	1,280,850	1,280,850	-
FICA Withholding	-	1,162,948	1,162,948	-
Sec 125 Reimbursement	-	79,075	79,075	-
CAGIT Withholding	-	205,092	205,092	-
County Retirement	-	510,712	510,712	-
Wayne County Property Tax	-	19,236	19,236	-

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Sheriff Retirement W-Hold	-	51,858	51,858	-
State Withholding	-	488,243	488,243	-
Garnishee Withholding	-	10,886	10,886	-
Sheriff Pension Trust	23,620	58,809	23,694	58,735
Library	-	54,853,885	54,855,198	(1,313)
Commercial Vehicle Excise 6023	-	710,086	710,086	-
Weed Liens	-	45,331	45,331	-
Sewer Liens	-	119,970	119,970	-
FIT Tax	-	1,575,198	1,479,821	95,377
State Fines & Forfeitures	1,691	15,839	11,386	6,144
Infraction Deferral Progr	254	15,607	14,796	1,065
Overweight Vehicles	3,060	72,627	70,694	4,993
Spec Death Benefit Fees	506	4,064	4,325	245
State Sales Disclosure	1,930	18,080	18,760	1,250
Coroners Cont Educ Fund	1,290	13,473	13,397	1,366
Interstate Compact Fees	63	1,179	1,063	179
Mortgage Fee Fund	653	6,186	6,433	406
Sex/Violent Offender Fees ST	48	439	453	34
Child Restraint Violation	-	475	450	25
Education Plate Fees	112	525	-	637
Convention Bureau	175,436	906,829	994,523	87,742
Prosecutor Law Enforce	21,482	31,606	23,906	29,182
Title IV-D Incentive	398,455	34,364	70,727	362,092
New-Prosecutor 4D Incent	20,511	51,698	20,445	51,764
Clerk 4D Incentive	36,981	-	595	36,386
New-Clerk 4D Incentive	277,621	34,364	7,666	304,319
After Settlement Collections	1,633,392	2,975,588	1,632,692	2,976,288
Sheriff Inmate Trust Fund	63,279	1,796,528	1,796,795	63,012
Sheriff Commissary Fund	298,496	246,406	278,050	266,852
Clerk Trust	1,486,922	6,541,923	6,600,949	1,427,896
Child Support	17,314	674,683	675,271	16,726
Community Correction Fund #3	8,630	365,608	373,203	1,035
MVH Restricted	(48,671)	1,985,331	2,732,975	(796,315)
User Fee Fund	664,090	14,563	5,605	673,048
Translator Fees	4,501	-	1,246	3,255
Dare Donations-Sheriff	3,788	3,300	6,164	924
Donations For County Use	447	-	-	447
Health Donations	9,055	-	-	9,055
Fairgrounds Donations	979	2,383	-	3,362
K-9 Donations-Sheriff	5,281	15,105	20,025	361
Sheriff Donations	2,049	500	-	2,549
Foreign Language Interpreter	(400)	15,751	19,348	(3,997)
Adult Protection Fund	669	-	-	669
4-D Court -Fund	(110,315)	155,978	180,481	(134,818)
Co Law Enforce Cont Ed	2,045	-	845	1,200
Consolidated Edit Fund	4,476,688	1,954,688	1,208,163	5,223,213
State General Fees	869	13,332	13,678	523
Comm Correct Project Income	36,222	92,808	156,953	(27,923)
Highway Safety/OPO/DUI	644	9,557	7,973	2,228
Commissioners Tax Sale	136,064	89,024	53,654	171,434
JDAI Alternative	(4,252)	27,813	28,524	(4,963)
ILHDTA	149,221	-	30,401	118,820
Mobile Home Tax Sale Cost	4,661	10,320	2,093	12,888
Pre Trial Diversion Fund	9,584	6,499	10,704	5,379
Revolving Loan Fund	267,984	61,228	1,165	328,047
Sheriff's Federal Seizure F	2,642	5,361	-	8,003
Wayne Co Redevelopment	184,426	1,195,170	1,029,027	350,569
JDAI Alternative 20-21	-	-	11,050	(11,050)
Sec 125 Dental Withhold	-	127,286	127,286	-
Voluntary Life Insurance	-	47,811	47,811	-
United Way Withholding	-	2,895	2,895	-
FOP Dues-Sheriff	-	6,878	6,878	-
Republican Party Withhold	-	4,961	4,961	-
Aflac Group	78	-	-	78
McCready & Keene Pre Tax	-	4,880	4,880	-
McCready & Keene Post Tax	-	1,040	1,040	-

WAYNE COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
AUL Short Term	-	48,067	48,067	-
Perf-Voluntary Post	-	25,711	25,711	-
H1N1 Grant	3,251	-	-	3,251
Federal Equitable Sharing	1,733	-	-	1,733
Federal Stimulus	106,723	-	106,723	-
ARP Coronavirus Local Fiscal	6,398,598	6,398,598	425,875	12,371,321
Bioterrorism Grant-Health	(6,576)	25,481	24,971	(6,066)
Health / Immunization Grant	35,670	34,619	-	70,289
HIVGrant	18,960	-	38,415	(19,455)
JDAI Coordination	11,684	49,094	1,934	58,844
Justice Reinvestment Grant #3	1,067	-	1,067	-
PDFWC SPF-SIG Grant-Comm Co	23,961	-	-	23,961
Capacity Building Grant	24,995	16,465	31,903	9,557
IDOC Juvenile	10,791	6,474	9,516	7,749
Health Center	34,793	501	2,226	33,068
GAL/CASA Special Pilot Program	871	-	-	871
Justice Reinvestment Grant #1	1,085	81,376	80,472	1,989
Statewide PRCG Wayne	578	-	-	578
IHAP	1,978	-	-	1,978
HIV/STD CLINICAL	(50,783)	-	-	(50,783)
HIV PREVENTION	(124,094)	246,051	178,386	(56,429)
Wayne County Small Business LP	39,287	167,686	184,299	22,674
Family Recovery Court 20-21	10,095	36,587	18,642	28,040
Problem Solving Court Grant	980	-	-	980
JDAI Coordination 20-21	-	13,188	5,321	7,867
JCC	17,265	-	17,265	-
COVID TESTING	13,401	23,014	172,934	(136,519)
IMMUNIZATION GRANT	(33,323)	61,736	43,379	(14,966)
IMMUNIZATION GRANT 4YR	(24,878)	108,105	122,036	(38,809)
Problem Solving Court 21-22	4,287	8,895	6,959	6,223
2021 HEMP EMA GRANT	(7,750)	7,750	-	-
2019 PRE DISASTER MITIGATION	(6,075)	-	248	(6,323)
2022 Hazardous Materials Prep	6,631	(7,750)	1,796	(2,915)
Bulletproof Vest Grant	19,538	9,439	-	28,977
Harm Reduction Community Fund	56,245	-	28,533	27,712
Clinical Services	(22,367)	1,075,803	1,184,066	(130,630)
CoAg School Grant	-	577,500	236,466	341,034
Court Reform Security 2022	-	31,500	31,500	-
Safety Pin Grant	-	49,114	124,685	(75,571)
Lead Grant	-	-	22,034	(22,034)
Naming Rights	-	100,000	22,890	77,110
Community Crossings Highway	-	-	119,036	(119,036)
Opioid Restricted	-	290,402	-	290,402
Opioid Unrestricted	-	123,347	-	123,347
2021 EMPG Comp	-	29,718	29,718	-
US Treasury	-	132,672	-	132,672
Duke Energy Foundation	-	2,000	1,994	6
Drug Free Wayne County	-	2,000	241	1,759
COVID Vaccine Ins Rei	-	366,185	-	366,185
<b>Totals</b>	<b>\$ 53,078,898</b>	<b>\$ 146,991,526</b>	<b>\$ 142,214,321</b>	<b>\$ 57,856,103</b>

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.

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

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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.

**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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 4. Deposits and Investments**

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

State statutes authorize the County to invest in securities including, but not limited to, 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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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:

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.

WAYNE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy*

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

**Note 7. Negative Receipts**

The financial statement contains some receipts which appear as negative entries. This is a result of adjustments being made as a negative receipt instead of a disbursement in the 2022 Hazardous Materials Prep fund.

**Note 8. 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, 2022, and disbursements in excess of receipts in the MVH Restricted fund, Victim Assist, Coord fund, Grant, and the 4-D Court-Fund.

REQUIRED SUPPLEMENTARY INFORMATION

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	LIT Special Purpose	County General	Accident Report-Sheriff	Aviation Fund-Sheriff	Contractor's Bid
Cash and investments - beginning	\$ 704,847	\$ 12,138,664	\$ 9,362	\$ 704	\$ 22,370
Receipts:					
Taxes	17,324,459	16,192,673	-	-	-
Licenses and permits	-	96,722	-	-	-
Intergovernmental receipts	-	1,743,424	488	-	-
Charges for services	-	8,388,758	5,024	-	-
Fines and forfeits	-	69	-	-	-
Other receipts	-	1,840,885	48	-	-
Total receipts	<u>17,324,459</u>	<u>28,262,531</u>	<u>5,560</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	19,393,815	-	-	-
Supplies	-	646,108	-	-	-
Other services and charges	-	8,304,807	-	-	-
Capital outlay	18,029,306	403,674	6,478	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>18,029,306</u>	<u>28,748,404</u>	<u>6,478</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(704,847)</u>	<u>(485,873)</u>	<u>(918)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 11,652,791</u>	<u>\$ 8,444</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, 2022

	Campaign Finance Enforce	Wayne Co Edit Unincorp	City & Town Court Costs	Clerk Record Perpetuation	Community Correction Fund #2
Cash and investments - beginning	\$ 4,640	\$ 4,059,226	\$ 6,556	\$ 52,477	\$ 87,952
Receipts:					
Taxes	-	547,247	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,826	-
Charges for services	-	45,560	9,229	28,130	8,630
Fines and forfeits	-	-	11,403	-	-
Other receipts	-	44,392	39	-	-
Total receipts	-	637,199	20,671	29,956	8,630
Disbursements:					
Personal services	-	-	-	54,143	647
Supplies	-	-	-	-	-
Other services and charges	-	2,300,848	-	-	-
Capital outlay	-	-	-	1,352	87,305
Other disbursements	-	-	-	-	-
Total disbursements	-	2,300,848	-	55,495	87,952
Excess (deficiency) of receipts over (under) disbursements	-	(1,663,649)	20,671	(25,539)	(79,322)
Cash and investments - ending	\$ 4,640	\$ 2,395,577	\$ 27,227	\$ 26,938	\$ 8,630

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	DOC Community Transition	County Sales Disclosure	Bridge Fund	Cumulative Capital Devel	Cum Bldg Courthouse
Cash and investments - beginning	\$ 154,401	\$ 58,637	\$ 4,326,257	\$ 577,553	\$ 351,328
Receipts:					
Taxes	-	-	514,159	191,641	140,225
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,575	-	1,270,379	142,754	104,455
Charges for services	-	11,700	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,300	44,336	86,904	-
Total receipts	25,575	18,000	1,828,874	421,299	244,680
Disbursements:					
Personal services	-	-	177,308	-	-
Supplies	-	-	123,194	-	-
Other services and charges	9,300	13,575	2,144,720	-	-
Capital outlay	9,985	-	3,141	150,000	-
Other disbursements	-	-	-	-	-
Total disbursements	19,285	13,575	2,448,363	150,000	-
Excess (deficiency) of receipts over (under) disbursements	6,290	4,425	(619,489)	271,299	244,680
Cash and investments - ending	\$ 160,691	\$ 63,062	\$ 3,706,768	\$ 848,852	\$ 596,008

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Co Drug Free Community	GIS-Interlocal Agreement	Emergency Planning/Right	Recorder Enhanced Access	Extradition & Sheriff Asst
Cash and investments - beginning	\$ 71,816	\$ 291,128	\$ 84,601	\$ 28,741	\$ 1,014
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	7,209	-	-
Charges for services	63,637	-	-	75	28
Fines and forfeits	-	-	-	25	-
Other receipts	859	200,134	-	-	-
Total receipts	64,496	200,134	7,209	100	28
Disbursements:					
Personal services	-	71,266	-	-	-
Supplies	-	-	-	-	-
Other services and charges	16,932	136,786	4,239	-	-
Capital outlay	54,955	-	150	-	25
Other disbursements	-	-	-	-	-
Total disbursements	71,887	208,052	4,389	-	25
Excess (deficiency) of receipts over (under) disbursements	(7,391)	(7,918)	2,820	100	3
Cash and investments - ending	\$ 64,425	\$ 283,210	\$ 87,421	\$ 28,841	\$ 1,017

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Firearms-Sheriff	General Drain Improvement	Health Dept	ID Security Protection	Levy Excess Fund
Cash and investments - beginning	\$ 12,399	\$ 34,275	\$ 515,879	\$ 59,739	\$ 1,893
Receipts:					
Taxes	-	-	250	-	-
Licenses and permits	-	-	233,976	-	-
Intergovernmental receipts	23,650	-	27,151	-	-
Charges for services	23,867	-	24,510	7,408	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	4,061	-
Total receipts	<u>47,517</u>	<u>-</u>	<u>285,887</u>	<u>11,469</u>	<u>-</u>
Disbursements:					
Personal services	-	-	522,659	-	-
Supplies	-	-	60,802	-	-
Other services and charges	-	-	78,963	-	-
Capital outlay	23,243	-	2,764	3,207	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>23,243</u>	<u>-</u>	<u>665,188</u>	<u>3,207</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>24,274</u>	<u>-</u>	<u>(379,301)</u>	<u>8,262</u>	<u>-</u>
Cash and investments - ending	<u>\$ 36,673</u>	<u>\$ 34,275</u>	<u>\$ 136,578</u>	<u>\$ 68,001</u>	<u>\$ 1,893</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Health Maintenance Fund	Local Road & Street	Co Medical Care Inmates	Misdemeanant Fund-Sheriff	Highway
Cash and investments - beginning	\$ 181,066	\$ 299,761	\$ 2,109	\$ 177,204	\$ 1,651,578
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	13,760
Intergovernmental receipts	-	683,379	539	-	2,139,745
Charges for services	-	-	7,392	50,101	47,718
Fines and forfeits	-	-	-	-	-
Other receipts	2,252	-	-	-	3,387
Total receipts	2,252	683,379	7,931	50,101	2,204,610
Disbursements:					
Personal services	37,406	-	-	-	1,083,793
Supplies	-	338,835	-	-	246,629
Other services and charges	-	-	-	-	465,766
Capital outlay	-	446,406	9,702	113,781	96,025
Other disbursements	-	-	-	-	-
Total disbursements	37,406	785,241	9,702	113,781	1,892,213
Excess (deficiency) of receipts over (under) disbursements	(35,154)	(101,862)	(1,771)	(63,680)	312,397
Cash and investments - ending	\$ 145,912	\$ 197,899	\$ 338	\$ 113,524	\$ 1,963,975

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Omitted PP Audits	Plat Book Maintenance	Rainy Day Fund	Recorder's Perpetuation	Riverboat Rev. Sharing
Cash and investments - beginning	\$ 7,830	\$ 84,027	\$ 4,000,000	\$ 637,317	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	636
Charges for services	-	21,750	-	127,851	458,886
Fines and forfeits	-	-	-	-	-
Other receipts	-	11,510	-	69,140	-
Total receipts	-	33,260	-	196,991	459,522
Disbursements:					
Personal services	-	15,982	-	84,460	-
Supplies	-	332	-	-	-
Other services and charges	-	40	-	-	-
Capital outlay	-	-	-	47,305	374,460
Other disbursements	-	-	-	-	-
Total disbursements	-	16,354	-	131,765	374,460
Excess (deficiency) of receipts over (under) disbursements	-	16,906	-	65,226	85,062
Cash and investments - ending	\$ 7,830	\$ 100,933	\$ 4,000,000	\$ 702,543	\$ 85,062

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Sex & Violent Offenders Reg.	Supp Public Defender Fund	Surplus Tax	Surveyor Corner Perpetuat	Tax Sale Redemption
Cash and investments - beginning	\$ 10,900	\$ 282,897	\$ 50,320	\$ 179,061	\$ 18,556
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,587	113,852	-	37,040	-
Fines and forfeits	-	-	-	-	-
Other receipts	365	-	34,653	20,305	150,947
Total receipts	3,952	113,852	34,653	57,345	150,947
Disbursements:					
Personal services	-	40,577	-	4,506	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	274	-	67,525	22,397	101,769
Other disbursements	-	-	-	-	-
Total disbursements	274	40,577	67,525	26,903	101,769
Excess (deficiency) of receipts over (under) disbursements	3,678	73,275	(32,872)	30,442	49,178
Cash and investments - ending	\$ 14,578	\$ 356,172	\$ 17,448	\$ 209,503	\$ 67,734

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Tax Sale Surplus	Unsafe Bldg-County	Victim Assist Coord Grant	Casa Program Fund	Elected Officials Train
Cash and investments - beginning	\$ 1,031,573	\$ 5,000	\$ (186,645)	\$ 240,642	\$ 45,742
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	17,695	10,385	16
Charges for services	553,024	-	-	23,495	7,408
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	18,603	4,061
Total receipts	<u>553,024</u>	<u>-</u>	<u>17,695</u>	<u>52,483</u>	<u>11,485</u>
Disbursements:					
Personal services	-	-	60,788	30,321	-
Supplies	-	-	-	1,856	-
Other services and charges	-	-	-	6,007	5,698
Capital outlay	506,708	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>506,708</u>	<u>-</u>	<u>60,788</u>	<u>38,184</u>	<u>5,698</u>
Excess (deficiency) of receipts over (under) disbursements	<u>46,316</u>	<u>-</u>	<u>(43,093)</u>	<u>14,299</u>	<u>5,787</u>
Cash and investments - ending	<u>\$ 1,077,889</u>	<u>\$ 5,000</u>	<u>\$ (229,738)</u>	<u>\$ 254,941</u>	<u>\$ 51,529</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	County Offender Transport	Wayne County 911 Fund	Reassessment	Adult Probation Users	Juvenile Probation Users
Cash and investments - beginning	\$ 9,563	\$ 1,337,085	\$ 200	\$ 45,759	\$ 17,594
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	769,326	-	39,825	-
Charges for services	1,063	-	-	87,573	1,340
Fines and forfeits	-	-	-	-	-
Other receipts	125	491	-	28,594	95
Total receipts	1,188	769,817	-	155,992	1,435
Disbursements:					
Personal services	-	503,980	-	175,395	-
Supplies	-	-	-	-	-
Other services and charges	-	239,926	-	-	-
Capital outlay	-	19,267	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	763,173	-	175,395	-
Excess (deficiency) of receipts over (under) disbursements	1,188	6,644	-	(19,403)	1,435
Cash and investments - ending	\$ 10,751	\$ 1,343,729	\$ 200	\$ 26,356	\$ 19,029

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	General Drain Maintenance	Convention Fund-Bond&Int	Drug Task Force	Community Health Center	10% Sugar Creek Tiff
Cash and investments - beginning	\$ 61,577	\$ 41,355	\$ 25,524	\$ 20,648	\$ 23,177
Receipts:					
Taxes	-	30,146	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	60	-	-
Charges for services	-	4,307	25,055	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	17,607	8,613	30,136	-	-
Total receipts	<u>17,607</u>	<u>43,066</u>	<u>55,251</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	3,565	43,882	46,667	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,565</u>	<u>43,882</u>	<u>46,667</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>14,042</u>	<u>(816)</u>	<u>8,584</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 75,619</u>	<u>\$ 40,539</u>	<u>\$ 34,108</u>	<u>\$ 20,648</u>	<u>\$ 23,177</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Jail Bond Debt Service	Wayne Emp Health Trust	Health Insurance Withhold	Boston Mutual Life	Garnishee-Child Support
Cash and investments - beginning	\$ 2,282,033	\$ 270	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	768,014	79,919	45,421
Total receipts	-	-	768,014	79,919	45,421
Disbursements:					
Personal services	-	-	767,899	79,919	45,421
Supplies	-	-	-	-	-
Other services and charges	518,643	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	518,643	-	767,899	79,919	45,421
Excess (deficiency) of receipts over (under) disbursements	(518,643)	-	115	-	-
Cash and investments - ending	\$ 1,763,390	\$ 270	\$ 115	\$ -	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Federal Withholding	FICA Withholding	Sec 125 Reimbursement	CAGIT Withholding	County Retirement
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,280,850	1,162,948	79,075	205,092	510,712
Total receipts	<u>1,280,850</u>	<u>1,162,948</u>	<u>79,075</u>	<u>205,092</u>	<u>510,712</u>
Disbursements:					
Personal services	1,280,850	1,162,948	79,075	205,092	510,712
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,280,850</u>	<u>1,162,948</u>	<u>79,075</u>	<u>205,092</u>	<u>510,712</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Wayne County Property Tax	Sheriff Retirement W-Hold	State Withholding	Garnishee Withholding	Sheriff Pension Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 23,620
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	58,809
Fines and forfeits	-	-	-	-	-
Other receipts	19,236	51,858	488,243	10,886	-
Total receipts	19,236	51,858	488,243	10,886	58,809
Disbursements:					
Personal services	19,236	51,858	488,243	10,886	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	23,694
Other disbursements	-	-	-	-	-
Total disbursements	19,236	51,858	488,243	10,886	23,694
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	35,115
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 58,735

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Library	Commercial Vehicle Excise 6023	Weed Liens	Sewer Liens	FIT Tax
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	31,733,483	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	18,392,749	710,086	-	-	1,575,198
Charges for services	2,268,228	-	-	119,970	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,459,425	-	45,331	-	-
Total receipts	<u>54,853,885</u>	<u>710,086</u>	<u>45,331</u>	<u>119,970</u>	<u>1,575,198</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	54,855,198	710,086	45,331	119,970	1,479,821
Other disbursements	-	-	-	-	-
Total disbursements	<u>54,855,198</u>	<u>710,086</u>	<u>45,331</u>	<u>119,970</u>	<u>1,479,821</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,313)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,377</u>
Cash and investments - ending	<u>\$ (1,313)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,377</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	State Fines & Forfeitures	Infraction Deferral Progr	Overweight Vehicles	Spec Death Benefit Fees	State Sales Disclosure
Cash and investments - beginning	\$ 1,691	\$ 254	\$ 3,060	\$ 506	\$ 1,930
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	15,839	990	47,542	4,064	11,700
Fines and forfeits	-	14,617	5,699	-	-
Other receipts	-	-	19,386	-	6,380
Total receipts	<u>15,839</u>	<u>15,607</u>	<u>72,627</u>	<u>4,064</u>	<u>18,080</u>
Disbursements:					
Personal services	-	11,243	-	-	-
Supplies	-	525	-	-	-
Other services and charges	-	2,808	-	-	-
Capital outlay	11,386	220	70,694	4,325	18,760
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,386</u>	<u>14,796</u>	<u>70,694</u>	<u>4,325</u>	<u>18,760</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,453</u>	<u>811</u>	<u>1,933</u>	<u>(261)</u>	<u>(680)</u>
Cash and investments - ending	<u>\$ 6,144</u>	<u>\$ 1,065</u>	<u>\$ 4,993</u>	<u>\$ 245</u>	<u>\$ 1,250</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Coroners Cont Educ Fund	Interstate Compact Fees	Mortgage Fee Fund	Sex/Violent Offender Fees ST	Child Restraint Violation
Cash and investments - beginning	\$ 1,290	\$ 63	\$ 653	\$ 48	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	10,582	1,054	3,923	398	475
Fines and forfeits	-	-	-	-	-
Other receipts	2,891	125	2,263	41	-
Total receipts	13,473	1,179	6,186	439	475
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	13,397	1,063	6,433	453	450
Other disbursements	-	-	-	-	-
Total disbursements	13,397	1,063	6,433	453	450
Excess (deficiency) of receipts over (under) disbursements	76	116	(247)	(14)	25
Cash and investments - ending	\$ 1,366	\$ 179	\$ 406	\$ 34	\$ 25

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Education Plate Fees	Convention Bureau	Prosecutor Law Enforce	Title IV-D Incentive	New-Prosecutor 4D Incent
Cash and investments - beginning	\$ 112	\$ 175,436	\$ 21,482	\$ 398,455	\$ 20,511
Receipts:					
Taxes	-	893,957	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	206	-	-	34,364	51,698
Charges for services	319	12,872	30,964	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	642	-	-
Total receipts	525	906,829	31,606	34,364	51,698
Disbursements:					
Personal services	-	-	-	70,727	11,867
Supplies	-	-	-	-	-
Other services and charges	-	-	2,376	-	-
Capital outlay	-	994,523	21,530	-	8,578
Other disbursements	-	-	-	-	-
Total disbursements	-	994,523	23,906	70,727	20,445
Excess (deficiency) of receipts over (under) disbursements	525	(87,694)	7,700	(36,363)	31,253
Cash and investments - ending	\$ 637	\$ 87,742	\$ 29,182	\$ 362,092	\$ 51,764

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Clerk 4D Incentive	New-Clerk 4D Incentive	After Settlement Collections	Sheriff Inmate Trust Fund	Sheriff Commissary Fund
Cash and investments - beginning	\$ 36,981	\$ 277,621	\$ 1,633,392	\$ 63,279	\$ 298,496
Receipts:					
Taxes	-	-	2,975,588	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	34,364	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	1,796,528	246,406
Total receipts	-	34,364	2,975,588	1,796,528	246,406
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	595	7,666	-	-	-
Other disbursements	-	-	1,632,692	1,796,795	278,050
Total disbursements	595	7,666	1,632,692	1,796,795	278,050
Excess (deficiency) of receipts over (under) disbursements	(595)	26,698	1,342,896	(267)	(31,644)
Cash and investments - ending	\$ 36,386	\$ 304,319	\$ 2,976,288	\$ 63,012	\$ 266,852

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Clerk Trust	Child Support	Community Correction Fund #3	MVH Restricted	User Fee Fund
Cash and investments - beginning	\$ 1,486,922	\$ 17,314	\$ 8,630	\$ (48,671)	\$ 664,090
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	278,303	1,985,331	-
Charges for services	-	-	87,305	-	1,501
Fines and forfeits	-	-	-	-	12,757
Other receipts	6,541,923	674,683	-	-	305
Total receipts	<u>6,541,923</u>	<u>674,683</u>	<u>365,608</u>	<u>1,985,331</u>	<u>14,563</u>
Disbursements:					
Personal services	-	-	324,957	637,982	-
Supplies	-	-	4,761	2,094,993	-
Other services and charges	-	-	34,855	-	-
Capital outlay	-	-	8,630	-	5,605
Other disbursements	6,600,949	675,271	-	-	-
Total disbursements	<u>6,600,949</u>	<u>675,271</u>	<u>373,203</u>	<u>2,732,975</u>	<u>5,605</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(59,026)</u>	<u>(588)</u>	<u>(7,595)</u>	<u>(747,644)</u>	<u>8,958</u>
Cash and investments - ending	<u>\$ 1,427,896</u>	<u>\$ 16,726</u>	<u>\$ 1,035</u>	<u>\$ (796,315)</u>	<u>\$ 673,048</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Translator Fees	Dare Donations-Sheriff	Donations For County Use	Health Donations	Fairgrounds Donations
Cash and investments - beginning	\$ 4,501	\$ 3,788	\$ 447	\$ 9,055	\$ 979
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	3,300	-	-	2,000
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	383
Total receipts	-	3,300	-	-	2,383
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,246	-	-	-	-
Capital outlay	-	6,164	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,246	6,164	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(1,246)	(2,864)	-	-	2,383
Cash and investments - ending	\$ 3,255	\$ 924	\$ 447	\$ 9,055	\$ 3,362

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	K-9 Donations-Sheriff	Sheriff Donations	Foreign Language Interpreter	Adult Protection Fund	4-D Court -Fund
Cash and investments - beginning	\$ 5,281	\$ 2,049	\$ (400)	\$ 669	\$ (110,315)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	15,133	-	95,978
Charges for services	15,105	500	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	618	-	60,000
Total receipts	<u>15,105</u>	<u>500</u>	<u>15,751</u>	<u>-</u>	<u>155,978</u>
Disbursements:					
Personal services	-	-	-	-	178,851
Supplies	-	-	-	-	1,380
Other services and charges	-	-	19,348	-	250
Capital outlay	20,025	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>20,025</u>	<u>-</u>	<u>19,348</u>	<u>-</u>	<u>180,481</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,920)</u>	<u>500</u>	<u>(3,597)</u>	<u>-</u>	<u>(24,503)</u>
Cash and investments - ending	<u>\$ 361</u>	<u>\$ 2,549</u>	<u>\$ (3,997)</u>	<u>\$ 669</u>	<u>\$ (134,818)</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Co Law Enforce Cont Ed	Consolidated Edit Fund	State General Fees	Comm Correct Project Income	Highway Safety/OPO/DUI
Cash and investments - beginning	\$ 2,045	\$ 4,476,688	\$ 869	\$ 36,222	\$ 644
Receipts:					
Taxes	-	1,619,202	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	300	-	5,092
Charges for services	-	138,803	12,179	60,038	4,465
Fines and forfeits	-	-	853	-	-
Other receipts	-	196,683	-	32,770	-
Total receipts	-	1,954,688	13,332	92,808	9,557
Disbursements:					
Personal services	-	-	-	143,297	6,315
Supplies	-	-	-	189	-
Other services and charges	-	1,208,163	-	13,467	-
Capital outlay	845	-	13,678	-	1,658
Other disbursements	-	-	-	-	-
Total disbursements	845	1,208,163	13,678	156,953	7,973
Excess (deficiency) of receipts over (under) disbursements	(845)	746,525	(346)	(64,145)	1,584
Cash and investments - ending	\$ 1,200	\$ 5,223,213	\$ 523	\$ (27,923)	\$ 2,228

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Commissioners Tax Sale	JDAI Alternative	ILHDTA	Mobile Home Tax Sale Cost	Pre Trial Diversion Fund
Cash and investments - beginning	\$ 136,064	\$ (4,252)	\$ 149,221	\$ 4,661	\$ 9,584
Receipts:					
Taxes	-	-	-	10,320	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,074	-	-	-	6,499
Fines and forfeits	-	-	-	-	-
Other receipts	87,950	27,813	-	-	-
Total receipts	89,024	27,813	-	10,320	6,499
Disbursements:					
Personal services	-	1,351	30,401	-	-
Supplies	-	10,072	-	-	-
Other services and charges	-	15,401	-	-	-
Capital outlay	53,654	1,700	-	2,093	10,704
Other disbursements	-	-	-	-	-
Total disbursements	53,654	28,524	30,401	2,093	10,704
Excess (deficiency) of receipts over (under) disbursements	35,370	(711)	(30,401)	8,227	(4,205)
Cash and investments - ending	\$ 171,434	\$ (4,963)	\$ 118,820	\$ 12,888	\$ 5,379

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Revolving Loan Fund	Sheriff's Federal Seizure F	Wayne Co Redevelopment	JDAI Alternative 20-21	Sec 125 Dental Withhold
Cash and investments - beginning	\$ 267,984	\$ 2,642	\$ 184,426	\$ -	\$ -
Receipts:					
Taxes	-	-	1,195,170	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	5,361	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	61,228	-	-	-	127,286
Total receipts	61,228	5,361	1,195,170	-	127,286
Disbursements:					
Personal services	-	-	-	538	127,286
Supplies	-	-	-	2,665	-
Other services and charges	-	-	111,450	7,847	-
Capital outlay	1,165	-	917,577	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,165	-	1,029,027	11,050	127,286
Excess (deficiency) of receipts over (under) disbursements	60,063	5,361	166,143	(11,050)	-
Cash and investments - ending	\$ 328,047	\$ 8,003	\$ 350,569	\$ (11,050)	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Voluntary Life Insurance	United Way Withholding	FOP Dues-Sheriff	Republican Party Withhold	Aflac Group
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 78
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	47,811	2,895	6,878	4,961	-
Total receipts	47,811	2,895	6,878	4,961	-
Disbursements:					
Personal services	47,811	2,895	6,878	4,961	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	47,811	2,895	6,878	4,961	-
Excess (deficiency) of receipts over (under) 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, 2022

	McCready & Keene Pre Tax	McCready & Keene Post Tax	AUL Short Term	Perf-Voluntary Post	H1N1 Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 3,251
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,880	1,040	48,067	25,711	-
Total receipts	4,880	1,040	48,067	25,711	-
Disbursements:					
Personal services	4,880	1,040	48,067	25,711	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,880	1,040	48,067	25,711	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 3,251

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Federal Equitable Sharing	Federal Stimulus	ARP Coronavirus Local Fiscal	Bioterrorism Grant-Health	Health / Immunization Grant
Cash and investments - beginning	\$ 1,733	\$ 106,723	\$ 6,398,598	\$ (6,576)	\$ 35,670
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	6,398,598	25,481	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	34,619
Total receipts	-	-	6,398,598	25,481	34,619
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	1,153	-
Other services and charges	-	-	425,875	2,492	-
Capital outlay	-	106,723	-	21,326	-
Other disbursements	-	-	-	-	-
Total disbursements	-	106,723	425,875	24,971	-
Excess (deficiency) of receipts over (under) disbursements	-	(106,723)	5,972,723	510	34,619
Cash and investments - ending	\$ 1,733	\$ -	\$ 12,371,321	\$ (6,066)	\$ 70,289

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	HIVGrant	JDAI Coordination	Justice Reinvestment Grant #3	PDFWC SPF-SIG Grant-Comm Co	Capacity Building Grant
Cash and investments - beginning	\$ 18,960	\$ 11,684	\$ 1,067	\$ 23,961	\$ 24,995
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	49,094	-	-	-
Charges for services	-	-	-	-	8,847
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	7,618
Total receipts	-	49,094	-	-	16,465
Disbursements:					
Personal services	-	-	-	-	31,903
Supplies	-	1,236	-	-	-
Other services and charges	38,415	553	-	-	-
Capital outlay	-	145	1,067	-	-
Other disbursements	-	-	-	-	-
Total disbursements	38,415	1,934	1,067	-	31,903
Excess (deficiency) of receipts over (under) disbursements	(38,415)	47,160	(1,067)	-	(15,438)
Cash and investments - ending	\$ (19,455)	\$ 58,844	\$ -	\$ 23,961	\$ 9,557

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	IDOC Juvenile	Health Center	GAL/CASA Special Pilot Program	Justice Reinvestment Grant #1	Statewide PRCG Wayne
Cash and investments - beginning	\$ 10,791	\$ 34,793	\$ 871	\$ 1,085	\$ 578
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	6,474	-	-	80,660	-
Charges for services	-	501	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	716	-
Total receipts	6,474	501	-	81,376	-
Disbursements:					
Personal services	-	-	-	64,575	-
Supplies	-	-	-	10,750	-
Other services and charges	9,516	-	-	4,062	-
Capital outlay	-	2,226	-	1,085	-
Other disbursements	-	-	-	-	-
Total disbursements	9,516	2,226	-	80,472	-
Excess (deficiency) of receipts over (under) disbursements	(3,042)	(1,725)	-	904	-
Cash and investments - ending	\$ 7,749	\$ 33,068	\$ 871	\$ 1,989	\$ 578

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	IHAP	HIV/STD CLINICAL	HIV PREVENTION	Wayne County Small Business LP	Family Recovery Court 20-21
Cash and investments - beginning	\$ 1,978	\$ (50,783)	\$ (124,094)	\$ 39,287	\$ 10,095
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	246,051	-	36,587
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	167,686	-
Total receipts	-	-	246,051	167,686	36,587
Disbursements:					
Personal services	-	-	-	-	979
Supplies	-	-	10,405	-	4,893
Other services and charges	-	-	167,981	-	11,000
Capital outlay	-	-	-	184,299	1,770
Other disbursements	-	-	-	-	-
Total disbursements	-	-	178,386	184,299	18,642
Excess (deficiency) of receipts over (under) disbursements	-	-	67,665	(16,613)	17,945
Cash and investments - ending	\$ 1,978	\$ (50,783)	\$ (56,429)	\$ 22,674	\$ 28,040

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Problem Solving Court Grant	JDAI Coordination 20-21	JCC	COVID TESTING	IMMUNIZATION GRANT
Cash and investments - beginning	\$ 980	\$ -	\$ 17,265	\$ 13,401	\$ (33,323)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	13,188	-	23,014	61,736
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	13,188	-	23,014	61,736
Disbursements:					
Personal services	-	-	-	-	2
Supplies	-	212	-	301	3,760
Other services and charges	-	4,959	17,265	172,633	39,617
Capital outlay	-	150	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	5,321	17,265	172,934	43,379
Excess (deficiency) of receipts over (under) disbursements	-	7,867	(17,265)	(149,920)	18,357
Cash and investments - ending	\$ 980	\$ 7,867	\$ -	\$ (136,519)	\$ (14,966)

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	IMMUNIZATION GRANT 4YR	Problem Solving Court 21-22	2021 HEMP EMA GRANT	2019 PRE DISASTER MITIGATION	2022 Hazardous Materials Prep
Cash and investments - beginning	\$ (24,878)	\$ 4,287	\$ (7,750)	\$ (6,075)	\$ 6,631
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	108,105	8,000	7,750	-	(7,750)
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	895	-	-	-
Total receipts	108,105	8,895	7,750	-	(7,750)
Disbursements:					
Personal services	46,845	-	-	-	-
Supplies	15,694	-	-	-	-
Other services and charges	59,497	6,959	-	248	1,796
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	122,036	6,959	-	248	1,796
Excess (deficiency) of receipts over (under) disbursements	(13,931)	1,936	7,750	(248)	(9,546)
Cash and investments - ending	\$ (38,809)	\$ 6,223	\$ -	\$ (6,323)	\$ (2,915)

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Bulletproof Vest Grant	Harm Reduction Community Fund	Clinical Services	CoAg School Grant	Court Reform Security 2022
Cash and investments - beginning	\$ 19,538	\$ 56,245	\$ (22,367)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,439	-	87,373	577,500	31,500
Charges for services	-	-	988,430	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	9,439	-	1,075,803	577,500	31,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	19,397	84,270	10,579	29,000
Other services and charges	-	9,136	1,099,796	212,441	2,500
Capital outlay	-	-	-	13,446	-
Other disbursements	-	-	-	-	-
Total disbursements	-	28,533	1,184,066	236,466	31,500
Excess (deficiency) of receipts over (under) disbursements	9,439	(28,533)	(108,263)	341,034	-
Cash and investments - ending	\$ 28,977	\$ 27,712	\$ (130,630)	\$ 341,034	\$ -

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Safety Pin Grant	Lead Grant	Naming Rights	Community Crossings Highway
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	49,114	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	100,000	-
Total receipts	49,114	-	100,000	-
Disbursements:				
Personal services	-	19,923	-	-
Supplies	6,717	2,111	-	-
Other services and charges	117,968	-	22,890	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	119,036
Total disbursements	124,685	22,034	22,890	119,036
Excess (deficiency) of receipts over (under) disbursements	(75,571)	(22,034)	77,110	(119,036)
Cash and investments - ending	\$ (75,571)	\$ (22,034)	\$ 77,110	\$ (119,036)

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Opioid Restricted	Opioid Unrestricted	2021 EMPG Comp	US Treasury
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	290,402	123,347	29,718	132,672
Total receipts	<u>290,402</u>	<u>123,347</u>	<u>29,718</u>	<u>132,672</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	29,718	-
Total disbursements	<u>-</u>	<u>-</u>	<u>29,718</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>290,402</u>	<u>123,347</u>	<u>-</u>	<u>132,672</u>
Cash and investments - ending	<u>\$ 290,402</u>	<u>\$ 123,347</u>	<u>\$ -</u>	<u>\$ 132,672</u>

WAYNE COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	Duke Energy Foundation	Drug Free Wayne County	COVID Vaccine Ins Rei	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 53,078,898
Receipts:				
Taxes	-	-	-	73,368,520
Licenses and permits	-	-	-	344,458
Intergovernmental receipts	-	-	-	37,999,233
Charges for services	-	-	-	14,111,635
Fines and forfeits	-	-	-	45,423
Other receipts	2,000	2,000	366,185	21,122,257
Total receipts	<u>2,000</u>	<u>2,000</u>	<u>366,185</u>	<u>146,991,526</u>
Disbursements:				
Personal services	-	-	-	28,810,470
Supplies	-	-	-	3,732,819
Other services and charges	-	-	-	18,091,060
Capital outlay	-	-	-	80,445,226
Other disbursements	1,994	241	-	11,134,746
Total disbursements	<u>1,994</u>	<u>241</u>	<u>-</u>	<u>142,214,321</u>
Excess (deficiency) of receipts over (under) disbursements	<u>6</u>	<u>1,759</u>	<u>366,185</u>	<u>4,777,205</u>
Cash and investments - ending	<u>\$ 6</u>	<u>\$ 1,759</u>	<u>\$ 366,185</u>	<u>\$ 57,856,103</u>

OTHER INFORMATION

WAYNE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Description of Debt		Ending	Principal Due
Type	Purpose	Principal	Within One
		Balance	Year
Governmental activities:			
Revenue bonds	Purchase land and buildings for tourism	\$ 191,000	\$ 191,000

WAYNE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,767,737
Infrastructure	140,882,194
Buildings	17,204,392
Improvements other than buildings	450,686
Machinery, equipment, and vehicles	2,987,629
Books and other	92,000
Other non-depreciable assets	<u>140,882,194</u>
Total governmental activities	<u>304,266,832</u>
Total capital assets	<u><u>\$ 304,266,832</u></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/>.