



WAYNE COUNTY
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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	14.228	BF-16-1CZ-1 BF-17-1CZ-1		\$ 19,980 129,254
Total Community Development Block Grants/State's Program				<u>149,234</u>
Total U.S. Department of Housing and Urban Development				<u>149,234</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Violence Against Women Formula Grants	16.588	2017-WF-VA2-8927		56,122
JAG Program: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-JG-A01-6445A		<u>25,185</u>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2018-VOCA-109308775 2019-VOCA-132137542 2018-VOCA-109310209 2019-VOCA-132137558		17,317 6,025 90,619 <u>27,295</u>
Total Crime Victim Assistance				<u>141,256</u>
<i>(Passed through the Ohio Supreme Court)</i>				
Drug Discretionary Grant Program	16.585	2017-DC-BX-K001		15,000
Equitable Sharing Program	16.922	OH0851900		67,364
Total U.S. Department of Justice				<u>304,927</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMC-2017-EP-0006-S01 EMC-2018-EP-0008-S01		51,088 <u>70,199</u> 121,287
Pre-Disaster Mitigation	97.047	EMC-2017-PC-0001		12,500
Homeland Security Grant Program	97.067	EMW-2015-SS-0086		<u>37,300</u>
Total U.S. Department of Homeland Security				<u>171,087</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	84.027	071191-6B-SF-18 071191-6B-SF-19		25,108 <u>14,326</u>
Total Special Education_Grants to States and Special Education Cluster				<u>39,434</u>
Total U.S. Department of Education				<u>39,434</u>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
<i>Supplemental Nutrition Assistance Program Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5822		456,904
Total Supplemental Nutrition Assistance Program Cluster				456,904
Total U.S. Department of Agriculture				456,904
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5824		115,020
<i>Temporary Assistance for Needy Families Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-1819-11-5822/ G-1819-11-5824		1,601,738
Total Temporary Assistance for Needy Families Cluster				1,601,738
Child Support Enforcement	93.563	G-1819-11-5823		629,411
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	G-1819-11-5822		108,371
Child Care and Development Fund Cluster Total				108,371
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5824		77,178
Foster Care_ Title IV-E	93.658	G-1819-11-5824		1,413,692
Adoption Assistance	93.659	G-1819-11-5824		922,954
John H Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-1819-11-5824		24,095
Children's Health Insurance Program	93.767	Not available		87,318
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>Medicaid Cluster</i>				
Medical Assistance Program	93.778	G-1617-11-5598/G-1819-11-5824/ G-1819-11-5822		1,393,847
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program		N/A		92,983
Total Medicaid Cluster				1,486,830
Social Services Block Grant	93.667	MR-85		58,353
<i>(Passed through the Ohio Department of Developmental Disabilities and Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-1819-11-5822	736,487	988,404
Total Social Services Block Grant			736,487	1,046,757
<i>(Passed through the Supreme Court of Ohio)</i>				
State Court Improvement Program	93.586	G-1801OHSCID		44,653
Total U.S. Department of Health and Human Services			736,487	7,558,017

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>(Passed through the Ohio Department of Public Safety)</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2018-85-00-00-00078-00		6,177
		STEP-2019-85-00-00-00078-00		795
Total Highway Safety Cluster				<u>6,972</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2018-85-00-00-00078-00		6,659
		IDEP-2019-85-00-00-00078-00		818
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>7,477</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	96882		537,882
		97442		37,624
		97444		8,517
		106861		44,640
		106958		7,705
Total Highway Planning and Construction Cluster				<u>636,368</u>
Total U.S. Department of Transportation				<u>650,817</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
<i>Employment Services Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	ES310061755A39		20,095
<i>Employment Services Cluster Total</i>				<u>20,095</u>
Trade Adjustment Assistance	17.245	AA307421755A39		<u>3,733</u>
Workforce Investment Act Cluster:				
WIOA Adult Program	17.258	AA307421755A39		98,956
WIOA Youth Activities	17.259	AA307421755A39	82,486	82,486
WIOA Dislocated Worker Formula Grants	17.278	AA307421755A39	<u>274</u>	<u>108,739</u>
Total Workforce Investment Act Cluster			<u>82,760</u>	<u>290,181</u>
Total U.S. Department of Labor			<u>82,760</u>	<u>314,009</u>
TOTAL			<u>\$ 819,247</u>	<u>\$ 9,644,429</u>

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule

WAYNE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wayne County (the County's) under programs of the federal government for the year ended December 31, 2018. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income account as of December 31, 2018 is \$36,201 for the HOME Program and \$100,143 for the CDBG Program.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

WAYNE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

NOTE G – PRIOR YEAR PROGRAM SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received notice of a liability for the 2014 Cost Report from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA 93.778) in the amount of \$369.37. The Cost Report Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenditures occurred in a prior reporting period (and the liability was invoiced by the Ohio Department of Development Disabilities). Additionally, the County received an invoice for the Reconciliation of Past MAC Claim Fee Amount for \$1,580.79 that was due to the Department of Developmental Disabilities. The reason for the reconciliation was due to an error discovered by the Auditor of State during a review of the 2013 cost report. The liability is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenditures occurred in a prior reporting period.

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 10th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 25, 2019 wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State

Columbus, Ohio

June 25, 2019



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Wayne County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

Opinion on each Major Federal Program

In our opinion, Wayne County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 25, 2019. Our opinion also explained that the County adopted *Governmental Accounting Standards Board (GASB) Statement No. 75* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

Wayne County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance Required by the Uniform Guidance
Page 3

We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 25, 2019

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WAYNE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Social Services Block Grant CFDA #93.667 Adoption Assistance CFDA #93.659 Highway Planning and Construction Cluster CFDA #20.205
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None

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COMPREHENSIVE ANNUAL
FINANCIAL REPORT
WAYNE COUNTY, OHIO

For the Fiscal Year Ended
December 31, 2018

Comprehensive Annual Financial Report
Of Wayne County, Ohio
For the year ended December 31, 2018
Prepared by Auditor's Office
Jarra Underwood, Auditor
428 West Liberty Street Wooster, Ohio



The County assumed operations of the Wayne County Airport in 2015. With approximately 300 acres and a runway 5,189 ft. in length, the airport is ideal for jet traffic and practicing hobby pilots to utilize.



Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2018

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INTRODUCTION



A Bombardier Global Express 5000 has been one of the largest aircrafts serviced at the airport.





Jarra L. Underwood
WAYNE COUNTY AUDITOR

428 West Liberty Street • Wooster, Ohio 44691
330.287.5430 • fax 330.287.5436
www.waynecountyauditor.org

June 25, 2019

To the Citizens of Wayne County
and to The Board of County Commissioners:
Honorable Ron Amstutz, Commissioner
Honorable Ann Obrecht, Commissioner
Honorable Sue Smail, Commissioner

As Auditor of Wayne County, I am pleased to present the Wayne County Comprehensive Annual Financial Report (CAFR) for the fiscal year ending December 31, 2018. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities. The information contained in this report will assist Wayne County officials (“County”) in making management decisions and provide complete financial data to the County taxpayers, investors and all other interested parties, which can be used to compare Wayne County’s financial position, and results of its operations, with those of other government entities.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the county auditor’s office. To the best of my knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that fairly presents the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of Wayne County’s financial activities have been included.

REPORTING ENTITY AND SERVICES

The County’s reporting entity has been defined in accordance with GASB Statement No. 14, “*The Financial Reporting Entity.*” The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

Organizations that are legally separate from the County are included if the County’s elected officials appoint a voting majority of the organization’s governing body and either the County has the ability to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

Multi-County Juvenile Attention Center

Real Estate: Property Values, Homestead, CAUV, Assessments and Appraisers
General Fund: Licensing, Manufactured Homes, Payroll, Budgetary and Weights & Measures
GIS: Aerials and Mapping

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District
Multi-County Mental Health District

Jointly Governed Organizations

Stark Regional Community Corrections Center
Medway Drug Enforcement Agency
North East Ohio Network

Related Organizations

Wayne County Public Library
Wayne County Park District
Wayne Metropolitan Housing Authority
Public Entity Risk Consortium

The County also serves as fiscal officer and custodian of funds but is not accountable for the following organizations:

Wayne County District Board of Health
Wayne County Soil and Water Conservation District
Wayne County Mental Health and Recovery Board

The operations of the three above mentioned agencies have been excluded from the County's basic financial statements, but the funds held on their behalf in the County Treasury are included in the agency funds.

A complete discussion of the County's reporting entity is provided in Note 2A of the basic financial statements.

THE COUNTY AND FORM OF GOVERNMENT

History and Profile of the County

The State of Ohio originally organized the County of Wayne as a township, under the name Killbuck, after an Indian chief. In 1812, under an act of the legislature of the State of Ohio, the county was organized as a separate county. Wayne County was named for Revolutionary War Brigadier General Anthony Wayne. Today Wayne County is the 13th largest county in Ohio encompassing 555 square miles, and 24th largest in population with over 116,000 residents. The County includes sixteen townships, twelve villages and three cities. Of the three cities, Wooster is the County seat. Educational services are provided by eleven quality schools. The Wayne County Public Library and the Orrville Public Library serve the communities of the county. Wayne County is centrally located in Northeast Ohio between Cleveland and Columbus and served by U.S. Route 30. The Lincoln Highway Historic Byway runs through Wayne County and opened the western portion of the county to automobile travel in the early 20th century.

Form of Government

The County has only those powers conferred upon it by Ohio statutes. To govern the County, a three-member board of county commissioners is elected at-large in even-numbered years for overlapping four-year terms. The board of commissioners serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The board of commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the board of commissioners, the offices of county auditor and county treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The county auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. As chief fiscal officer, the auditor is responsible for maintaining the County's centralized accounting, payroll and benefits system; for preparing the CAFR; and for auditing payments made on behalf of county agencies and issuing the warrants therefore. The auditor also prepares the general tax list of the County, calculates the voted and un-voted tax rates for real estate and general personal property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the auditor is responsible for a full reappraisal of approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last triennial update was completed in 2017. The next six year reappraisal will be completed in 2020. The auditor also prepares and maintains a comprehensive set of real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the treasurer and the president of the board of county commissioners, the auditor serves on the county board of revision. The county board of revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

The county auditor, county prosecuting attorney and county treasurer form the county budget commission, which by statute, plays an important role in the financial administration of county government as well as all local government throughout the County. The auditor also serves as administrator of the county data processing board; in addition, Wayne County Auditor Jarra Underwood also serves as a Wayne County Deputy Registrar.

The county treasurer is the custodian of county funds; her responsibilities include collecting all tax monies and applying payments to the appropriate tax accounts. The treasurer is also responsible for investing all idle county funds as prescribed by Ohio law. The treasurer is the distributing agent for expenditures authorized by the Boards upon the auditor's warrant. The county treasurer must make daily reports showing receipts, payments and balances to the county auditor, and the accounts must always balance with those of the county auditor.

In addition to these officials, the citizens of Wayne County also elect other county officials, each of whom is independent within the limits of state statutes affecting their particular office. These officials include the county coroner, county engineer, county prosecutor, clerk of courts, county recorder and the county sheriff. These officials are elected to four-year terms. There are three common pleas judges, and two municipal court judges, each elected to six-year terms.

LOCAL ECONOMY

Wayne County is often dubbed the "Gateway to Amish Country", with one of the largest community of Amish in the world. Horse-drawn buggies, barn raisings, and one room schoolhouses are frequent sights for visitors intrigued by the old world lifestyle.

Tourism has become a large part of the economy within the County with a varied composite of economic activities that includes: food and beverage, lodging, recreation, retail and transportation. According to the most recent figures from the Wayne County Convention and Visitors Bureau, tourism generates more than \$270 million in total sales, creates 3,200 jobs and produces \$66 million in income.

Wayne County maintains a delicate balance between industry, commercial retail and agriculture to preserve its rural character along with its ambiance. The County is fortunate to have a diversified economic base. Approximately 76 percent of real estate taxes are paid by agricultural/residential owners and 24 percent of these taxes are paid by commercial and industrial owners. Our elected officials are cognizant of the fact that the County is rich in natural beauty and natural wonders, and they continually work to protect its unique flavor.

A number of state highways traverse the County, providing a direct link to the markets of the metropolitan areas of Akron, Cleveland and Columbus. With access to major thoroughfares, the County benefits from trucking terminals of large carriers, which provide convenient access to global transportation and distribution networks for County businesses.

The County has ease of access to multiple modes of transportation. Air service and major railroad lines are easily accessible to industry and Wayne County residents. These forms of commercial transportation enhance the County's ability to attract new businesses.

Wayne County appeals to both large and small employers due to the broad focus on all aspects of economic development. These employers enjoy both a competitive business advantage along with a high quality of life.

The commercial landscape contains vibrant businesses and no competition between the local government and development organizations. This great spirit of cooperation creates a diverse community along with a well-educated, cost competitive and skilled workforce. The strong government structure, in addition to a vigorous development team ensures a future that looks brighter and better for economic growth within Wayne County.

Smith Dairy, J.M. Smucker, Buehler Food Markets, Seaman Corp, Wooster Motor Ways, Wooster Brush Company and Venture Products each have corporate headquarters located in the County. These companies continue to invest in Wayne County.

Three leading education and research institutions are located within the County: The College of Wooster, a branch of the University of Akron and a branch of the Ohio State University. These facilities bring exceptional higher education opportunities to citizens of the County.

Unemployment in Wayne County for 2018 was 2.4%, lower than the State average of 4.6% and lower than the national average of 3.9%.

Wayne County's consistency in being a leading producer of high quality agricultural products has made it one of the most sought after markets for development opportunities. Its agricultural history along with distinctive jewels such as the Ohio Agricultural Research and Development Center (OARDC), position the County to attract agro-bioscience companies. Agriculture remains the number one industry with nearly 270,000 acres of farm ground being actively used. Wayne County's rich soil and plentiful water supply continue to support a strong agricultural economy.

MAJOR INITIATIVES

Wayne County continues to make a name for itself as one of the top nationally ranked micropolitans. Wayne County ranked 5th in the Policom strength rankings and 2nd in Site Selection magazine for new projects, making this the 13th year in a row that Wayne County has earned a prestigious top ten position. In 2018 there were 450 new jobs bringing the total labor force to over 61,000. Residential and agricultural expansion added \$47 million to the tax base in the County. The total commercial and industrial development exceeded \$91 million.

The following companies completed projects in 2018:

Baker Properties	Rayco Manufacturing
D+S Distribution	RES Auction
Fort Wayne Metals	Schaeffler
Horst Welding and MFG	Storage Unlimited
Mid-West PolyPak	Western Reserve Group
Morgan Corporation	Williams Concrete
Prentke Romich Corp.	Xcess Limited

PLANS FOR 2019 AND BEYOND

Wayne County has a longstanding tradition of providing effective and efficient services for its residents. The County takes great pride in implementing innovative solutions to community issues and concerns, especially during times of increasing costs and reductions in federal and state funding. The County is constantly monitoring its revenue sources in light of future projects. The general fund budget is managed conservatively in order to operate within its available revenue stream while maintaining the mandatory services it must provide, through prioritization of spending which reflects state and federal mandates and community need.

The continued support and commitment of the elected officials of Wayne County in the annual budget process, as well as prudent management of their annual spending, allows the County to operate within its revenue sources and yet maintain a sufficient cash reserve to enhance the financial stability and perseverance of the County. The County will continue to maintain a tradition of strong financial management and implement policies to continue best practices in service delivery to our residents.

Elected officials continue to coordinate and collaborate with community and regional partners to identify projects that must be done to ensure the county remains viable.

Western Reserve Group, an insurance provider, will break ground in 2019 for the company's new 81,000-square foot office building. The company, a fixture in Wayne County for more than a century, plans to complete the new \$25 million building by October 2020.

AT&F, a world leader in the fabrication of products in the heavy industrial, energy, defense, chemical processing and marine industries will expand its Orrville facility with a 32,000 square-foot addition. The company is headquartered in Cleveland, Ohio. The building is expected to be completed in June 2019.

The Wayne County Fair Board has plans for a major expansion, a \$3.4 million event center and livestock facility. This project is scheduled to be completed by September 2019.

FINANCIAL INFORMATION

Budgetary and Internal Control

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of the basic financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

The County utilizes a fully automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment. The encumbrance of funds and auditing process ensure that financial information generated is both accurate and reliable. Purchase orders which exceed the available appropriations are returned to the department head.

The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Budget Commission. All funds, other than agency funds, are required to be budgeted and appropriated and, therefore, are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object level within each department.

Accounting System

This is the eighteenth year the County has prepared financial statements following GASB Statement No. 34 "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments.*" GASB Statement No. 34 creates basic financial statements for reporting on the County's financial activities as follows:

Government-wide financial statements – These statements are prepared on the accrual basis of accounting, which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements – These statements present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Auditor's Report, providing an assessment of the County's finances for 2018 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain non-major funds of the County.

Financial Highlights

Internal Service Fund – The internal service funds account for the financing of services provided by a department or agency of the County on a cost-reimbursement basis. The internal service fund has \$ 2,386,802 in net position at December 31, 2018. This balance is the result of the accumulation of sufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$135,446,509 at December 31, 2018. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board.

OTHER INFORMATION

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2018, by the auditor of state's office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

The County participates in the federal "single audit" program which consists of a single audit of all federal and federal flow through funded programs administered by the County. Congressional legislation made the "single audit" program mandatory for most local governments, including Wayne County. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Schedule of Expenditures of Federal Awards, findings and recommendations and a combined report on internal control and compliance, are published in a separate report.

Use of the Report

The report is published to provide the county commissioners, our citizens and other interested persons, detailed information concerning the financial condition of the County, with particular emphasis placed on the utilization of resources during the past fiscal year. It is also intended that this report serves as a guide in formulating policies and in conducting the County's future day-to-day activities. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

Use of this report by the various departments of the County is encouraged when furnishing information. This report will be posted to the county auditor's website and placed for public inspection at the county auditor's office

Certificate of Achievement for Excellence in Financial Reporting

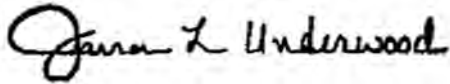
The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2017. This was the twenty second consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This current report continues to conform to the Certificate of Achievement program requirements, and is being submitted to GFOA.

Acknowledgments

This Comprehensive Annual Financial Report is the end product of combined talents and efforts of numerous Wayne County individuals. The conservative financial leadership provided by the County's elected officials and the dedicated work and diligence of the collective finance and accounting personnel is reflected within this report. As elected officials, we are honored to accept responsibility as stewards of the public's finances and trust. We are grateful for the opportunity and strive to earn and keep the trust of the citizens of our County.

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor's Office, and County department heads. A special thanks to Keely Zemrock, chief deputy auditor, Carol Zemrock, former fiscal officer, and our consultant Rea and Associates, Inc. for their assistance on this project. Due credit should also be given to County administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. A special thanks to the Wayne County Airport for providing information and pictures featured in this report.

Sincerely,

A handwritten signature in black ink that reads "Jarra L. Underwood". The signature is written in a cursive style with a large, looped initial "J".

Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2018

Board of Commissioners

Ann Obrecht
Sue Smail
Ron Amstutz

Auditor

Jarra L. Underwood

Clerk of Courts

Tim Neal

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Wiest
Corey E. Spitler

County Court Judges

Timothy Vansickle
Michael Rickett

Engineer

Scott Miller

Probate Court

Laticia Wiles

Prosecutor

Daniel Lutz

Recorder

Jane Carmichael

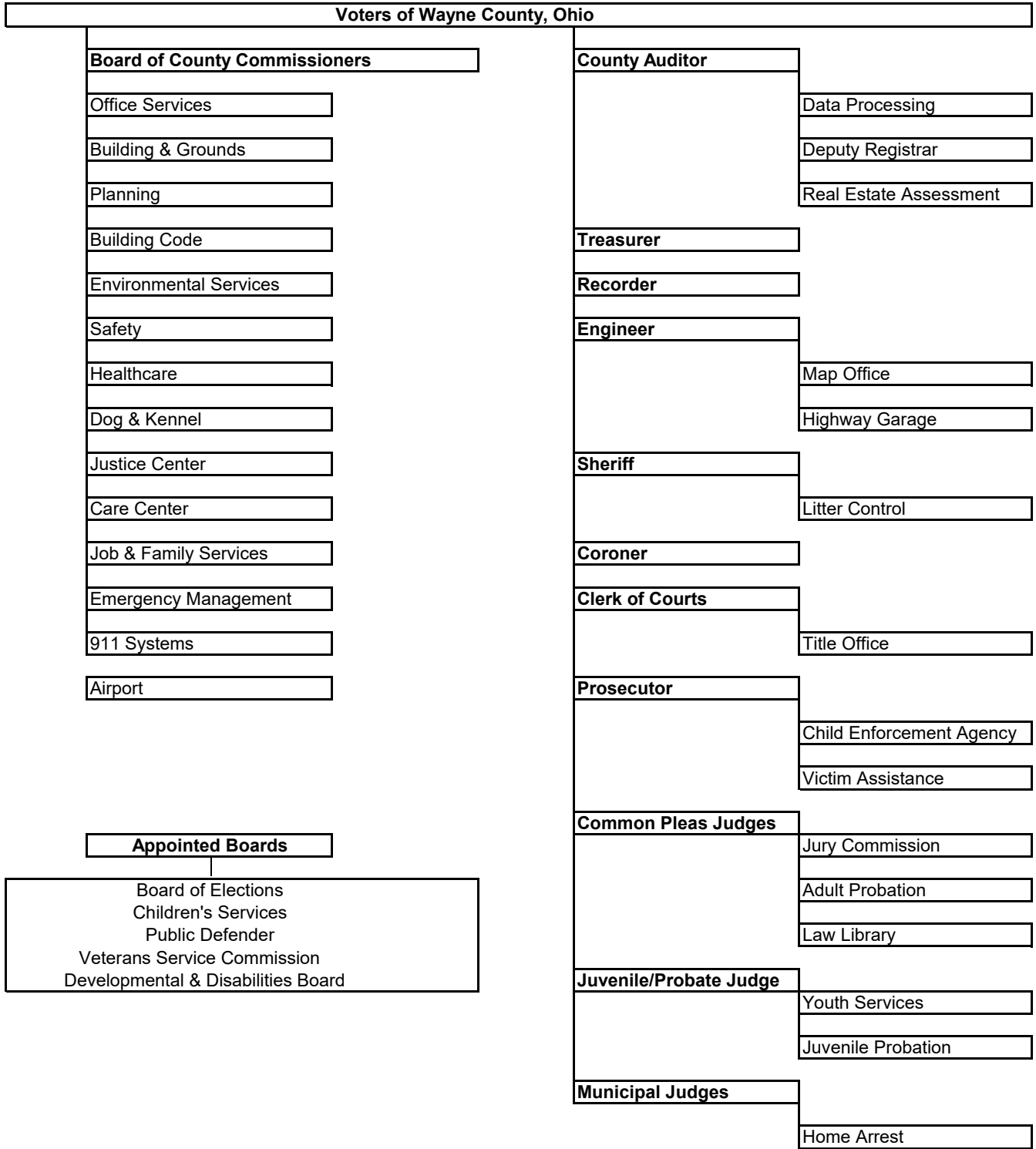
Sheriff

Travis Hutchinson

Treasurer

Dawn Zerrer

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2018**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Wayne County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

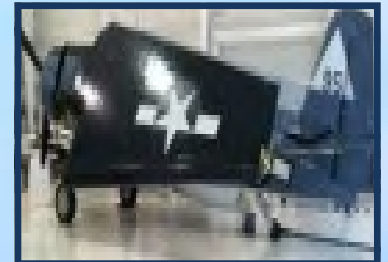
Executive Director/CEO

FINANCIALS



The airport accounts for services, maintenance and operations. The costs of providing these services are financed from charges of hanger rentals and fuel.

Wayne County
Airport





88 East Broad Street, 10th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Development Disabilities, Job and Family Service, Wayne County Care Center and Children Services Board Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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.



Keith Faber
Auditor of State

Columbus, Ohio

June 25, 2019

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

The discussion and analysis of Wayne County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2018. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2018 are as follows:

- The total net position of the County decreased \$4,873,450. Net position of governmental activities decreased \$4,913,720 which represents a 7.0% decrease over 2017. Net position of business-type activities increased \$40,270 or .1% over 2017.
- General revenues accounted for \$37,659,506 or 51.5% of total governmental activities revenue. Program specific revenues accounted for \$35,411,172 or 48.5% of total governmental activities revenue.
- Governmental activities capital assets decreased \$2,279,500. Business-type activities capital assets decreased \$313,510.
- The County had \$77,638,398 in expenses related to governmental activities; \$35,411,172 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$37,659,506 were not sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$27,140,827 in 2018, and expenditures of \$24,231,749 in 2018.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$12,059,453 in 2018, a decrease of \$78,904 or .1% from 2017 revenues. The expenditures totaled \$11,466,053 in 2018, an increase of \$439,787 or 4.0% from 2017 expenditures.
- In the General fund, the actual revenues came in \$1,994,456 higher than they were originally budgeted, and actual expenditures were \$1,154,542 lower than the amount in the original budget.
- The County implemented GASB 75, which reduced beginning net position as previously reported by \$19,597,474 and \$196,096 for governmental and business-type activities, respectively.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

The statement of net position and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, there are six major governmental funds. The General fund is the largest major fund.

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2018?" These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions and other factors.

In the statement of net position and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General fund, the Motor Vehicle and Gas Tax, County Board of Developmental Disabilities (DD), Job and Family Services, Children Services Board, and Wayne County Care Center special revenue funds. The County's major proprietary funds are the Sanitary Sewer District and Wayne County Airport.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Sanitary Sewer District and Wayne County Airport operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County and for worker's compensation for County employees only. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net position for 2018 compared to 2017.

Table 1 - Net Position

	Governmental Activities			Business-Type Activities		
	2018	Restated 2017	Change	2018	Restated 2017	Change
Assets						
Current and Other Assets	\$ 79,596,921	\$ 77,691,966	\$ 1,904,955	\$ 2,384,055	\$ 2,111,406	\$ 272,649
Net Pension/OPEB Asset	71,780	-	71,780	-	-	-
Capital Assets, Net	74,052,802	76,332,302	(2,279,500)	17,893,008	18,206,518	(313,510)
<i>Total Assets</i>	<u>153,721,503</u>	<u>154,024,268</u>	<u>(302,765)</u>	<u>20,277,063</u>	<u>20,317,924</u>	<u>(40,861)</u>
Deferred Outflows of Resources						
Deferred Charges	118,439	148,049	(29,610)	-	-	-
Pension & OPEB	10,509,633	18,815,595	(8,305,962)	121,339	220,846	(99,507)
<i>Total Deferred Outflows of Resources</i>	<u>10,628,072</u>	<u>18,963,644</u>	<u>(8,335,572)</u>	<u>121,339</u>	<u>220,846</u>	<u>(99,507)</u>
Liabilities						
Current and Other Liabilities	6,510,458	6,467,479	42,979	145,616	131,446	14,170
Long-Term Liabilities:						
Due Within One Year	4,013,755	4,564,978	(551,223)	179,090	178,482	608
Due In More Than One Year:						
Net Pension Liability	33,114,709	46,975,419	(13,860,710)	324,572	463,887	(139,315)
Net OPEB Liability	22,058,765	20,383,526	1,675,239	222,815	204,151	18,664
Other Amounts	4,626,476	5,614,515	(988,039)	3,718,225	3,882,630	(164,405)
<i>Total Liabilities</i>	<u>70,324,163</u>	<u>84,005,917</u>	<u>(13,681,754)</u>	<u>4,590,318</u>	<u>4,860,596</u>	<u>(270,278)</u>
Deferred Inflows of Resources						
Property Taxes	18,720,159	17,561,962	1,158,197	-	-	-
Pension & OPEB	9,811,301	1,012,361	8,798,940	92,722	3,082	89,640
<i>Total Deferred Inflows of Resources</i>	<u>28,531,460</u>	<u>18,574,323</u>	<u>9,957,137</u>	<u>92,722</u>	<u>3,082</u>	<u>89,640</u>
Net Position						
Net Investment in Capital Assets	70,761,111	68,739,432	2,021,679	14,039,137	14,190,076	(150,939)
Restricted	31,052,701	29,423,213	1,629,488	-	-	-
Unrestricted	(36,319,860)	(27,754,973)	(8,564,887)	1,676,225	1,485,016	191,209
<i>Total Net Position</i>	<u>\$ 65,493,952</u>	<u>\$ 70,407,672</u>	<u>\$ (4,913,720)</u>	<u>\$ 15,715,362</u>	<u>\$ 15,675,092</u>	<u>\$ 40,270</u>

Wayne County, Ohio
Management's Discussion and Analysis
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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. For 2018, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
- 2 Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$90,005,146 to \$70,407,672 for governmental activities and from \$15,871,188 to \$15,675,092 for business-type activities.

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2018, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$81,209,314. This amounts to \$65,493,952 in governmental activities and \$15,715,362 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. At year-end, capital assets represented 52.8% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, sewer mains and the airport. Net investment in capital assets was \$84,800,248 at December 31, 2018. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The County saw an increase in current and other assets during 2018, it was caused by an increase in taxes receivable primarily from prior years estimated collections, in addition to a decrease in due from other governments primarily as reimbursements received in year spent.

A portion of the County's government-wide net position, \$31,052,701 or 38.2% represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide of \$34,643,635 may be used to meet the government's ongoing obligations to citizens and creditors.

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Management's Discussion and Analysis
For the Year Ended December 31, 2018

In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2018 and 2017:

Table 2 - Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2018	2017	Change	2018	2017	Change
Revenues:						
Program Revenues:						
Charges for Services and Sales	\$ 13,467,345	\$ 12,329,666	\$ 1,137,679	\$ 1,391,124	\$ 1,411,845	\$ (20,721)
Operating Grants, Contributions, and Interest	20,732,522	24,401,700	(3,669,178)	445,229	308,500	136,729
Capital Grants, Contributions and Interest	1,211,305	379,523	831,782	-	-	-
General Revenues:						
Property Taxes	18,221,886	17,835,099	386,787	-	-	-
Sales Tax	12,927,827	12,678,831	248,996	-	-	-
Grants and Entitlements	3,948,578	3,922,295	26,283	-	-	-
Gain/ (Loss) on Sale of Capital Assets	17,372	11,015	6,357	-	-	-
Premium on Debt Issuance	29,160	22,646	6,514	-	-	-
Investment Earnings	1,011,278	421,725	589,553	17,598	19,675	(2,077)
Miscellaneous	1,503,405	752,606	750,799	128,448	76,178	52,270
Total Revenues	<u>73,070,678</u>	<u>72,755,106</u>	<u>315,572</u>	<u>1,982,399</u>	<u>1,816,198</u>	<u>166,201</u>
Program Expenses:						
General Government:						
Legislative and Executive	11,129,966	10,655,800	474,166	-	-	-
Judicial	7,425,774	6,950,099	475,675	-	-	-
Public Safety	12,490,630	11,680,598	810,032	-	-	-
Public Works	9,816,633	10,089,502	(272,869)	-	-	-
Health	703,147	107,464	595,683	-	-	-
Human Services	35,007,307	33,998,050	1,009,257	-	-	-
Economic Development and Assistance	821,876	835,117	(13,241)	-	-	-
Urban Development and Housing	-	23,804	(23,804)	-	-	-
Interest and Fiscal Charges	243,065	256,788	(13,723)	-	-	-
Sanitary Sewer District	-	-	-	1,530,962	1,336,551	194,411
Wayne County Airport	-	-	-	757,167	873,380	(116,213)
Total Expenses	<u>77,638,398</u>	<u>74,597,222</u>	<u>3,041,176</u>	<u>2,288,129</u>	<u>2,209,931</u>	<u>78,198</u>
Excess (Deficiency) of Revenues Over (Under) Expenses	(4,567,720)	(1,842,116)	(2,725,604)	(305,730)	(393,733)	88,003
Net Transfers	(346,000)	(50,000)	(296,000)	346,000	50,000	296,000
Change in Net Position	(4,913,720)	(1,892,116)	(3,021,604)	40,270	(343,733)	384,003
Net Position Beginning of Year	70,407,672	91,897,262	(21,489,590)	15,675,092	16,214,921	(539,829)
Restatement, See Note 3	-	(19,597,474)	19,597,474	-	(196,096)	196,096
Net Position End of Year	<u>\$ 65,493,952</u>	<u>\$ 70,407,672</u>	<u>\$ (4,913,720)</u>	<u>\$ 15,715,362</u>	<u>\$ 15,675,092</u>	<u>\$ 40,270</u>

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$805,422 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$2,118,131. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

	Governmental Activities	Business-Type Activities
Total 2018 Expenses under GASB 75	\$ 77,638,398	\$ 2,288,129
OPEB Expense under GASB 75	(2,095,397)	(22,734)
Adjusted 2018 Expenses	75,543,001	2,265,395
Total 2017 Expenses under GASB 45	74,597,222	2,209,931
Increase/(Decrease) in Expenses not Related to OPEB	\$ 945,779	\$ 55,464

The County's overall net position decreased \$4,873,450 from the prior year. The reasons for this overall decrease are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental net position reported an overall decrease of \$4,913,720 in 2018. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net position of 5.7%.

Human services, which includes supporting the operations of the Wayne County Care Center, County Board of DD, Job and Family Services, Child Enforcement Agency, and the Children Services Board, accounts for \$35,007,307 of expenses, or 45.0% of total governmental expenses of the County. These expenses were funded by \$17,700,750 in program revenues in 2018, compared to \$19,778,531 in 2017.

General government expenses composed of legislative and executive and judicial programs totaled \$18,555,740 or 23.9% of total governmental expenses. General government expenses were covered by \$6,812,340 in program revenues in 2018 as compared to \$6,176,154 in 2017.

The state and federal government contributed to the County program revenues in the amount of \$20,732,522 in operating grants, contributions and interest, and \$1,211,305 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$13,059,810 or 59.5% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$37,659,506, and amounted to 51.5% of total revenues. These revenues primarily consist of property and sales tax revenue of \$31,149,713, or 82.7% of total general revenues in 2018. Property taxes saw an overall increase primarily in the operations of the County Board of DD, a decrease in operating grants due to loss of a grant, and an increase in capital grants for new projects.

Business-Type Activities

The Sanitary Sewer District had total revenues of \$1,776,170 and expenses of \$1,530,962 for 2018. The net position balance increased \$245,208 as compared to the ending 2017 net position balance, primarily due to an increase in transfer of funds.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

The Wayne County Airport had total revenues of \$552,229 and expenses of \$757,167 for 2018. The net position balance decreased \$204,938, as operating expenses exceeding operating revenues.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances may serve as a useful measure of the County's net resources available for spending at year-end.

The County's governmental funds reported a total fund balance of \$43,976,297. Some of the most significant changes in fund balances occurred within the County's major funds.

The General fund balance decreased in 2018 by \$239,561, or 2.0%, as compared to 2017. The primary cause is transfers to other funds to offset cost of providing those services.

The Motor Vehicle and Gas Tax fund reported an increase in fund balance of \$517,658, or 30.1 % as compared to 2017. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The County Board of DD fund reported an increase in fund balance of \$588,149, or 17.6% as compared to 2017. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

The Wayne County Department of Job and Family Services (WCDJFS) reported an increase in fund balance of \$215,901, or 17.7% as compared to 2017. The primary cause was from transfers in from the general fund.

The Wayne County Care Center reported a decrease in fund balance of \$319,927, or 5.0% as compared to 2017. The primary cause was an increase in expenditures for services provided.

The Children Services Board fund reported a decrease in fund balance of \$190,227 or 3.3% as compared to 2017 as operating costs outpaced revenues reported.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

Budgeting Highlights - General Fund

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount increased during the year with largest increase in permissive tax. Actual revenues exceeded final budgeted amounts by \$1,355,852, with the largest excess reported within intergovernmental.

The final budget for expenditures exceeded final costs by \$1,963,187. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

No significant changes in other financing sources and other financing uses.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, however in more detail.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows fiscal year 2018 balances compared with 2017:

Table 3 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2018	2017	2018	2017	2018	2017
Land	\$ 3,787,700	\$ 3,787,700	\$ 2,143,912	\$ 2,143,912	\$ 5,931,612	\$ 5,931,612
Construction in Progress	459,143	385,260	42,424	461,915	501,567	847,175
Buildings and Improvements	49,941,764	50,062,353	10,376,105	10,228,913	60,317,869	60,291,266
Equipment	14,419,443	14,329,061	353,292	326,859	14,772,735	14,655,920
Infrastructure	103,739,100	102,374,999	-	-	103,739,100	102,374,999
Sewer Mains	-	-	7,370,594	6,817,011	7,370,594	6,817,011
Airport	-	-	3,824,245	3,824,245	3,824,245	3,824,245
Less: Accumulated						
Depreciation	(98,294,348)	(94,607,071)	(6,217,564)	(5,596,337)	(104,511,912)	(100,203,408)
Total	\$ 74,052,802	\$ 76,332,302	\$ 17,893,008	\$ 18,206,518	\$ 91,945,810	\$ 94,538,820

See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018

Debt Administration

Table 5 summarizes the bonds and loans outstanding as of December 31:

Table 4 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
<u>General Obligation Bonds</u>						
2011 Refunding Bond	\$ 3,160,000	\$ 3,885,000	\$ -	\$ -	\$ 3,160,000	\$ 3,885,000
Premium on Refunding Bond	39,552	49,439	-	-	39,552	49,439
<u>Other Obligations</u>						
Improvement Note	2,500,000	3,000,000	-	-	2,500,000	3,000,000
OPWC Loans	188,852	215,928	267,169	283,769	456,021	499,697
OWDA Loans	-	-	749,872	818,042	749,872	818,042
2004 Sewer System Revenue Bonds	-	-	733,000	748,000	733,000	748,000
2005 Sanitary Sewer Improvement Bonds	-	-	1,537,900	1,568,700	1,537,900	1,568,700
2011 Refunding Bonds	-	-	85,000	105,000	85,000	105,000
USDA Loan	-	-	475,730	488,730	475,730	488,730
Total	\$ 5,888,404	\$ 7,150,367	\$ 3,848,671	\$ 4,012,241	\$ 9,737,075	\$ 11,162,608

See Note 11 and 12 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. The County has a notes payable of \$500,000 outstanding at December 31, 2018, which will mature in June 2019.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jarra L. Underwood, Wayne County Auditor, 428 West Liberty Street, Wooster, Ohio, 44691.

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Wayne County, Ohio
Statement of Net Position
December 31, 2018

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 49,281,720	\$ 1,419,287	\$ 50,701,007
Cash and Investments:			
In Segregated Accounts	101,653	-	101,653
With Fiscal Agents	16,141	-	16,141
Receivables:			
Taxes	18,951,695	-	18,951,695
Accounts	359,024	157,556	516,580
Sales Tax	3,218,024	-	3,218,024
Due from Other Governments	6,551,231	367,705	6,918,936
Internal Balances	(3,245)	3,245	-
Materials and Supplies Inventory	223,242	-	223,242
Special Assessment Receivable	-	427,431	427,431
Loans Receivable	368,114	-	368,114
Prepaid Items	529,322	8,831	538,153
Net OPEB Asset	71,780	-	71,780
Non-Depreciable Capital Assets	4,246,843	2,186,336	6,433,179
Depreciable Capital Assets, Net	69,805,959	15,706,672	85,512,631
<i>Total Assets</i>	<u>153,721,503</u>	<u>20,277,063</u>	<u>173,998,566</u>
Deferred Outflow of Resources			
Deferred Charges on Refunding	118,439	-	118,439
Pension	8,462,098	100,756	8,562,854
OPEB	2,047,535	20,583	2,068,118
<i>Total Deferred Outflow of Resources</i>	<u>10,628,072</u>	<u>121,339</u>	<u>10,749,411</u>
Liabilities			
Accounts Payable	1,584,386	48,140	1,632,526
Contracts Payable	321,666	5,200	326,866
Accrued Wages and Benefits	1,665,570	19,232	1,684,802
Matured Compensated Absences Payable	8,496	-	8,496
Accrued Interest Payable	55,453	52,347	107,800
Due to Other Governments	799,999	20,697	820,696
Claims Payable	1,019,462	-	1,019,462
Unearned Revenue	519,938	-	519,938
Deposits Held and Due to Others	35,488	-	35,488
Notes Payable	500,000	-	500,000
Long-Term Liabilities:			
Due Within One Year	4,013,755	179,090	4,192,845
Due in More Than One Year			
Net Pension Liability	33,114,709	324,572	33,439,281
Net OPEB Liability	22,058,765	222,815	22,281,580
Other Amounts Due in More Than One Year	4,626,476	3,718,225	8,344,701
<i>Total Liabilities</i>	<u>70,324,163</u>	<u>4,590,318</u>	<u>74,914,481</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	18,720,159	-	18,720,159
Pension	8,057,880	76,124	8,134,004
OPEB	1,753,421	16,598	1,770,019
<i>Total Deferred Inflows of Resources</i>	<u>28,531,460</u>	<u>92,722</u>	<u>28,624,182</u>
Net Position			
Net Investment in Capital Assets	70,761,111	14,039,137	84,800,248
Restricted For:			
Capital Projects	1,763,643	-	1,763,643
Public Works Projects	3,895,551	-	3,895,551
Human Services Programs	18,508,429	-	18,508,429
Community Development Projects	445,112	-	445,112
Legislative and Executive	1,764,951	-	1,764,951
Judicial	789,042	-	789,042
Public Safety	2,366,225	-	2,366,225
Other Purposes	1,519,748	-	1,519,748
Unrestricted	(36,319,860)	1,676,225	(34,643,635)
<i>Total Net Position</i>	<u>\$ 65,493,952</u>	<u>\$ 15,715,362</u>	<u>\$ 81,209,314</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Governmental Activities				
General Government				
Legislative and Executive	\$ 11,129,966	\$ 5,178,865	\$ 43,403	\$ -
Judicial	7,425,774	1,524,753	65,319	-
Public Safety	12,490,630	1,662,858	1,237,648	-
Public Works	9,816,633	174,448	6,074,411	1,211,305
Health	703,147	285,481	73,148	-
Human Services	35,007,307	4,640,940	13,059,810	-
Economic Development and Assistance	821,876	-	178,783	-
Debt Service:				
Interest and Fiscal Charges	243,065	-	-	-
<i>Total Governmental Activities</i>	<u>77,638,398</u>	<u>13,467,345</u>	<u>20,732,522</u>	<u>1,211,305</u>
Business-Type Activities				
Sewer District	1,530,962	964,985	445,229	-
Wayne County Airport	757,167	426,139	-	-
<i>Total Business-Type Activities</i>	<u>2,288,129</u>	<u>1,391,124</u>	<u>445,229</u>	<u>-</u>
<i>Total Primary Government</i>	<u>\$ 79,926,527</u>	<u>\$ 14,858,469</u>	<u>\$ 21,177,751</u>	<u>\$ 1,211,305</u>

General Revenues:
Property Taxes Levied for:
 General Fund
 Human Services - County Board of DD
 Human Services - Children Services Board
 Human Services - Wayne County Care Center
Sales Tax
Grants and Entitlements not Restricted to Specific Programs
Gain on Sale of Capital Assets
Premium on Debt Issuance
Investment Earnings
Miscellaneous
 Total General Revenues

Net Transfers

Change in Net Position

Net Position Beginning of Year, (Restated - See Note 3)

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position
Primary Government

Governmental Activities	Business-Type Activities	Total
\$ (5,907,698)	\$ -	\$ (5,907,698)
(5,835,702)	-	(5,835,702)
(9,590,124)	-	(9,590,124)
(2,356,469)	-	(2,356,469)
(344,518)	-	(344,518)
(17,306,557)	-	(17,306,557)
(643,093)	-	(643,093)
(243,065)	-	(243,065)
<u>(42,227,226)</u>	<u>-</u>	<u>(42,227,226)</u>
-	(120,748)	(120,748)
-	(331,028)	(331,028)
<u>-</u>	<u>(451,776)</u>	<u>(451,776)</u>
<u>(42,227,226)</u>	<u>(451,776)</u>	<u>(42,679,002)</u>
4,414,832	-	4,414,832
8,948,455	-	8,948,455
3,450,314	-	3,450,314
1,408,285	-	1,408,285
12,927,827	-	12,927,827
3,948,578	-	3,948,578
17,372	-	17,372
29,160	-	29,160
1,011,278	17,598	1,028,876
1,503,405	128,448	1,631,853
<u>37,659,506</u>	<u>146,046</u>	<u>37,805,552</u>
<u>(346,000)</u>	<u>346,000</u>	<u>-</u>
(4,913,720)	40,270	(4,873,450)
<u>70,407,672</u>	<u>15,675,092</u>	<u>86,082,764</u>
<u>\$ 65,493,952</u>	<u>\$ 15,715,362</u>	<u>\$ 81,209,314</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Assets				
Equity in Pooled Cash and Investments	\$ 9,736,925	\$ 1,427,057	\$ 4,451,747	\$ 1,805,060
Cash and Investments:				
In Segregated Accounts	79,622	-	-	-
With Fiscal Agents	-	-	16,141	-
Receivables:				
Taxes	4,534,483	-	9,374,237	-
Accounts	121,731	10,843	7,164	-
Sales Tax	3,119,863	98,161	-	-
Due from Other Funds	7,363	-	-	-
Due from Other Governments	1,837,152	2,766,170	593,285	45,573
Materials and Supplies Inventory	46,418	87,308	56,589	10,429
Loans Receivable	-	-	-	-
Prepaid Items	435,663	-	20,113	2,653
<i>Total Assets</i>	<u>\$ 19,919,220</u>	<u>\$ 4,389,539</u>	<u>\$ 14,519,276</u>	<u>\$ 1,863,715</u>
Liabilities				
Accounts Payable	\$ 307,053	\$ 158,075	\$ 164,680	\$ 240,500
Contracts Payable	21,725	3,000	-	-
Accrued Wages and Benefits	698,149	120,923	186,399	134,852
Matured Compensated Absences Payable	2,211	-	5,141	-
Due to Other Governments	368,931	42,277	164,484	44,737
Due to Other Funds	-	-	20,418	7,363
Deposits Held and Due to Others	35,488	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>1,433,557</u>	<u>324,275</u>	<u>541,122</u>	<u>427,452</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	4,478,598	-	9,260,377	-
Unavailable Revenue	2,437,062	1,875,554	781,216	-
<i>Total Deferred Inflows of Resources</i>	<u>6,915,660</u>	<u>1,875,554</u>	<u>10,041,593</u>	<u>-</u>
Fund Balances				
Nonspendable	624,032	87,308	76,702	13,082
Restricted	-	2,102,402	3,859,859	1,423,181
Committed	1,504,615	-	-	-
Assigned	4,942,035	-	-	-
Unassigned	4,499,321	-	-	-
<i>Total Fund Balances</i>	<u>11,570,003</u>	<u>2,189,710</u>	<u>3,936,561</u>	<u>1,436,263</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 19,919,220</u>	<u>\$ 4,389,539</u>	<u>\$ 14,519,276</u>	<u>\$ 1,863,715</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 6,146,677	\$ 6,027,629	\$ 13,643,008	\$ 43,238,103
-	13,318	8,713	101,653
-	-	-	16,141
1,458,617	3,584,358	-	18,951,695
116,016	-	79,143	334,897
-	-	-	3,218,024
-	24,799	-	32,162
163,462	567,781	525,322	6,498,745
16,686	4,405	1,407	223,242
-	-	368,114	368,114
-	19,848	51,045	529,322
<u>\$ 7,901,458</u>	<u>\$ 10,242,138</u>	<u>\$ 14,676,752</u>	<u>\$ 73,512,098</u>
\$ 67,294	\$ 425,655	\$ 210,217	\$ 1,573,474
-	-	296,941	321,666
174,565	170,512	172,233	1,657,633
1,144	-	-	8,496
54,758	66,168	53,171	794,526
3,245	-	4,381	35,407
-	-	-	35,488
-	-	500,000	500,000
<u>301,006</u>	<u>662,335</u>	<u>1,236,943</u>	<u>4,926,690</u>
1,440,707	3,540,477	-	18,720,159
131,431	401,651	262,038	5,888,952
<u>1,572,138</u>	<u>3,942,128</u>	<u>262,038</u>	<u>24,609,111</u>
16,686	24,253	52,452	894,515
6,011,628	5,613,422	8,528,445	27,538,937
-	-	4,610,758	6,115,373
-	-	-	4,942,035
-	-	(13,884)	4,485,437
<u>6,028,314</u>	<u>5,637,675</u>	<u>13,177,771</u>	<u>43,976,297</u>
<u>\$ 7,901,458</u>	<u>\$ 10,242,138</u>	<u>\$ 14,676,752</u>	<u>\$ 73,512,098</u>

See accompanying notes to the basic financial statements.

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Wayne County, Ohio

Reconciliation of Total Governmental Fund Balances to

Net Position of Governmental Activities

December 31, 2018

Total Governmental Fund Balances \$ 43,976,297

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 74,052,802

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Property Taxes	\$ 528,324	
Sales Tax	1,214,524	
Due from Other Governments	3,814,136	
Grants	331,968	5,888,952
	<hr/>	

The net pension liability and net OPEB liability is not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.

Net OPEB Asset	71,780	
Deferred Outflows - Pension*	8,129,810	
Deferred Outflows - OPEB*	1,965,208	
Net Pension Liability*	(31,816,425)	
Net OPEB Liability*	(21,167,502)	
Deferred Inflows - Pension*	(7,747,771)	
Deferred Inflows - OPEB*	(1,687,028)	(52,251,928)
	<hr/>	

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 2,386,802

Accrued interest payable is not due and payable in the current period and therefore not reported in the funds. (55,453)

Unamortized gain/loss on refunding represents deferred outflows, which do not provide current financial resources and, therefore, are not reported in the funds 118,439

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

General Obligation Bonds	(3,160,000)	
Bond Premium	(39,552)	
OPWC Loans	(188,852)	
Improvement Note	(2,500,000)	
Compensated Absences*	(2,733,555)	
Total	<hr/>	(8,621,959)

Net Position of Governmental Activities \$ 65,493,952

**Excludes within the Internal Service Fund
Compensated Absences (\$18,272)
Pension (\$2,151,434)*

Wayne County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Revenues				
Property and Other Local Taxes	\$ 4,379,913	\$ -	\$ 8,879,735	\$ -
Permissive Sales Tax	11,537,963	1,289,326	-	-
Charges for Services	4,687,175	38,289	-	290,594
Licenses and Permits	162,985	-	-	-
Fines and Forfeitures	271,029	36,687	-	-
Intergovernmental	3,923,218	5,866,041	2,674,467	5,682,925
Special Assessments	-	-	-	-
Interest	1,011,278	-	1,907	-
Rent	132,529	-	-	-
Contributions and Donations	-	83,828	-	-
Other	1,034,737	250,508	503,344	201,078
<i>Total Revenues</i>	<u>27,140,827</u>	<u>7,564,679</u>	<u>12,059,453</u>	<u>6,174,597</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	7,982,950	-	-	-
Judicial	5,433,100	-	-	-
Public Safety	9,177,602	-	-	-
Public Works	102,699	6,755,631	-	-
Health	282,540	-	-	-
Human Services	710,305	-	11,466,053	6,205,969
Economic Development and Assistance	542,553	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>24,231,749</u>	<u>6,755,631</u>	<u>11,466,053</u>	<u>6,205,969</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>2,909,078</u>	<u>809,048</u>	<u>593,400</u>	<u>(31,372)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	17,372	-	-	-
Issuance from Loans	-	-	-	-
Premium on Note Issuance	-	-	-	-
Transfers In	-	-	-	240,034
Transfers Out	(3,168,659)	(291,883)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(3,151,287)</u>	<u>(291,883)</u>	<u>-</u>	<u>240,034</u>
<i>Net Change in Fund Balance</i>	(242,209)	517,165	593,400	208,662
<i>Fund Balance Beginning of Year</i>	11,809,564	1,672,052	3,348,412	1,220,362
<i>Increase (Decrease) in Consumable Inventory</i>	2,648	493	(5,251)	7,239
<i>Fund Balance End of Year</i>	<u>\$ 11,570,003</u>	<u>\$ 2,189,710</u>	<u>\$ 3,936,561</u>	<u>\$ 1,436,263</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	All Other Governmental Funds	Total Governmental Funds
\$ 1,397,509	\$ 3,423,895	\$ -	\$ 18,081,052
-	-	-	12,827,289
3,408,973	1,263,679	2,654,907	12,343,617
-	-	590,964	753,949
-	-	555,468	863,184
178,850	3,616,295	4,516,342	26,458,138
-	-	3,679	3,679
-	4,212	17,987	1,035,384
-	-	32,065	164,594
-	19,806	58,148	161,782
6,049	78,223	155,658	2,229,597
<u>4,991,381</u>	<u>8,406,110</u>	<u>8,585,218</u>	<u>74,922,265</u>
-	-	1,866,093	9,849,043
-	-	643,924	6,077,024
-	-	2,133,050	11,310,652
-	-	58,679	6,917,009
-	-	494,860	777,400
5,316,509	8,597,540	1,415,091	33,711,467
-	-	280,100	822,653
-	-	1,651,032	1,651,032
-	-	3,752,077	3,752,077
-	-	214,544	214,544
<u>5,316,509</u>	<u>8,597,540</u>	<u>12,509,450</u>	<u>75,082,901</u>
<u>(325,128)</u>	<u>(191,430)</u>	<u>(3,924,232)</u>	<u>(160,636)</u>
-	-	-	17,372
-	-	2,500,000	2,500,000
-	-	29,160	29,160
-	-	2,877,579	3,117,613
-	-	(3,071)	(3,463,613)
<u>-</u>	<u>-</u>	<u>5,403,668</u>	<u>2,200,532</u>
(325,128)	(191,430)	1,479,436	2,039,896
6,348,241	5,827,902	11,698,390	41,924,923
5,201	1,203	(55)	11,478
<u>\$ 6,028,314</u>	<u>\$ 5,637,675</u>	<u>\$ 13,177,771</u>	<u>\$ 43,976,297</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2018*

Net Change in Fund Balances - Total Governmental Funds \$ 2,039,896

**Amounts reported for governmental activities in the
statement of activities are different because:**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 2,380,643	
Capital Asset Adjustment	(120,589)	
Current Year Depreciation	<u>(4,526,991)</u>	(2,266,937)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(12,563)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property and Sales Tax	241,372	
Due From Other Governments	55,462	
Grants	<u>(451,202)</u>	(154,368)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		11,478
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	725,000	
OPWC Loans	27,076	
Notes Payable	<u>3,000,000</u>	3,752,076
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Improvement Note		(2,500,000)
Premiums on bonds related to the issuance of bonds are amortized over the life of the issuance in the statement of activities.		
Premiums on Bonds	9,887	
Deferred Charges on Refundings	<u>(29,610)</u>	(19,723)
In the statement of activities, interest is accrued on outstanding bonds, bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable		(8,798)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,690,749
Except for amounts reported as deferred inflows/outflows, changes in net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(6,330,527)	
OPEB	<u>(2,004,455)</u>	(8,334,982)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the entity-wide statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		(1,389,616)
Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences*		<u>279,068</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ (4,913,720)</u>

*Excludes \$1,769 within the Internal Service Fund

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 4,141,000	\$ 4,282,601	\$ 4,379,200	\$ 96,599
Permissive Sales Tax	11,175,000	11,790,499	11,484,132	(306,367)
Charges for Services	3,213,759	3,221,263	3,470,590	249,327
Licenses and Permits	154,030	154,030	162,985	8,955
Fines and Forfeitures	256,000	256,000	276,104	20,104
Intergovernmental	3,583,000	3,583,000	4,397,294	814,294
Interest	650,000	650,000	1,004,265	354,265
Rent	120,000	120,000	132,529	12,529
Other	819,994	693,994	800,140	106,146
<i>Total Revenues</i>	<u>24,112,783</u>	<u>24,751,387</u>	<u>26,107,239</u>	<u>1,355,852</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	8,791,739	9,014,174	7,831,574	1,182,600
Judicial	5,651,774	5,756,394	5,458,010	298,384
Public Safety	8,750,290	9,169,363	8,929,529	239,834
Public Works	98,230	109,402	108,898	504
Health	339,435	354,248	336,199	18,049
Human Services	947,424	981,986	761,140	220,846
Economic Development and Assistance	546,610	548,580	545,610	2,970
<i>Total Expenditures</i>	<u>25,125,502</u>	<u>25,934,147</u>	<u>23,970,960</u>	<u>1,963,187</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,012,719)</u>	<u>(1,182,760)</u>	<u>2,136,279</u>	<u>3,319,039</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	10,000	10,000	17,372	7,372
Transfers Out	(2,815,291)	(3,479,495)	(3,168,659)	310,836
<i>Total Other Financing Sources (Uses)</i>	<u>(2,805,291)</u>	<u>(3,469,495)</u>	<u>(3,151,287)</u>	<u>318,208</u>
<i>Net Change in Fund Balance</i>	<u>(3,818,010)</u>	<u>(4,652,255)</u>	<u>(1,015,008)</u>	<u>3,637,247</u>
<i>Fund Balance Beginning of Year</i>	6,368,015	6,368,015	6,368,015	-
Prior Year Encumbrances Appropriated	834,243	834,243	834,243	-
<i>Fund Balance End of Year</i>	<u>\$ 3,384,248</u>	<u>\$ 2,550,003</u>	<u>\$ 6,187,250</u>	<u>\$ 3,637,247</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Motor Vehicle and Gas Tax Fund**For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,286,761	\$ 61,761
Charges for Services	30,000	30,000	37,158	7,158
Fines and Forfeitures	59,500	59,500	38,129	(21,371)
Intergovernmental	5,850,000	5,850,000	5,852,112	2,112
Contributions and Donations	15,500	15,500	83,828	68,328
Other	55,000	55,000	249,136	194,136
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,235,000</u>	<u>7,547,124</u>	<u>312,124</u>
Expenditures				
Current:				
Public Works	<u>7,210,515</u>	<u>7,906,428</u>	<u>7,513,628</u>	<u>392,800</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>24,485</u>	<u>(671,428)</u>	<u>33,496</u>	<u>704,924</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(292,000)</u>	<u>(292,000)</u>	<u>(291,883)</u>	<u>117</u>
<i>Net Change in Fund Balance</i>	<u>(267,515)</u>	<u>(963,428)</u>	<u>(258,387)</u>	<u>705,041</u>
<i>Fund Balance Beginning of Year</i>	267,514	267,514	267,514	-
Prior Year Encumbrances Appropriated	695,914	695,914	695,914	-
<i>Fund Balance End of Year</i>	<u>\$ 695,913</u>	<u>\$ -</u>	<u>\$ 705,041</u>	<u>\$ 705,041</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
County Board of DD Fund
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 8,500,000	\$ 8,500,000	\$ 8,879,735	\$ 379,735
Charges for Services	563,100	563,100	-	(563,100)
Intergovernmental	2,895,840	2,561,755	2,775,380	213,625
Interest	-	-	1,789	1,789
Other	410,000	369,122	547,756	178,634
<i>Total Revenues</i>	<u>12,368,940</u>	<u>11,993,977</u>	<u>12,204,660</u>	<u>210,683</u>
Expenditures				
Current:				
Human Services	<u>13,597,857</u>	<u>14,295,415</u>	<u>12,136,978</u>	<u>2,158,437</u>
<i>Net Change in Fund Balance</i>	(1,228,917)	(2,301,438)	67,682	2,369,120
<i>Fund Balance Beginning of Year</i>	2,828,916	2,828,916	2,828,916	-
Prior Year Encumbrances Appropriated	767,650	767,650	767,650	-
<i>Fund Balance End of Year</i>	<u>\$ 2,367,649</u>	<u>\$ 1,295,128</u>	<u>\$ 3,664,248</u>	<u>\$ 2,369,120</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services Fund**For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 6,627,396	\$ 5,431,531	\$ 5,682,925	\$ 251,394
Other	280,699	280,698	186,458	(94,240)
<i>Total Revenues</i>	<u>6,908,095</u>	<u>5,712,229</u>	<u>5,869,383</u>	<u>157,154</u>
Expenditures				
Current:				
Human Services	7,830,366	7,534,288	6,874,161	660,127
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(922,271)</u>	<u>(1,822,059)</u>	<u>(1,004,778)</u>	<u>817,281</u>
Other Financing Sources (Uses)				
Transfers In	255,291	255,291	240,034	(15,257)
<i>Net Change in Fund Balance</i>	(666,980)	(1,566,768)	(764,744)	802,024
<i>Fund Balance Beginning of Year</i>	866,983	866,983	866,983	-
Prior Year Encumbrances Appropriated	699,785	699,785	699,785	-
<i>Fund Balance End of Year</i>	<u>\$ 899,788</u>	<u>\$ -</u>	<u>\$ 802,024</u>	<u>\$ 802,024</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
Wayne County Care Center Fund
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 1,350,000	\$ 1,350,000	\$ 1,397,509	\$ 47,509
Charges for Services	3,061,000	3,061,000	3,478,441	417,441
Intergovernmental	136,300	136,300	178,850	42,550
Other	2,000	2,000	6,049	4,049
<i>Total Revenues</i>	<u>4,549,300</u>	<u>4,549,300</u>	<u>5,060,849</u>	<u>511,549</u>
Expenditures				
Current:				
Human Services	<u>5,521,143</u>	<u>6,021,958</u>	<u>5,681,857</u>	<u>340,101</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(971,843)</u>	<u>(1,472,658)</u>	<u>(621,008)</u>	<u>851,650</u>
Other Financing Sources (Uses)				
Transfers Out	<u>(994,842)</u>	<u>(774,842)</u>	<u>-</u>	<u>774,842</u>
<i>Net Change in Fund Balance</i>	<u>(1,966,685)</u>	<u>(2,247,500)</u>	<u>(621,008)</u>	<u>1,626,492</u>
<i>Fund Balance Beginning of Year</i>	6,066,683	6,066,683	6,066,683	-
Prior Year Encumbrances Appropriated	280,815	280,815	280,815	-
<i>Fund Balance End of Year</i>	<u>\$ 4,380,813</u>	<u>\$ 4,099,998</u>	<u>\$ 5,726,490</u>	<u>\$ 1,626,492</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
Children Services Board Fund
For the Year Ended December 31, 2018*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,234,250	\$ 3,234,250	\$ 3,423,895	\$ 189,645
Charges for Services	1,330,000	987,093	1,226,501	239,408
Intergovernmental	4,134,099	3,267,746	3,616,545	348,799
Interest	-	-	4,025	4,025
Contributions and Donations	25,000	22,030	20,006	(2,024)
Other	250,500	250,500	76,349	(174,151)
<i>Total Revenues</i>	<u>8,973,849</u>	<u>7,761,619</u>	<u>8,367,321</u>	<u>605,702</u>
Expenditures				
Current:				
Human Services	<u>10,875,785</u>	<u>11,473,842</u>	<u>10,472,097</u>	<u>1,001,745</u>
<i>Net Change in Fund Balance</i>	(1,901,936)	(3,712,223)	(2,104,776)	1,607,447
<i>Fund Balance Beginning of Year</i>	5,610,149	5,610,149	5,610,149	-
Prior Year Encumbrances Appropriated	601,027	601,027	601,027	-
<i>Fund Balance End of Year</i>	<u>\$ 4,309,240</u>	<u>\$ 2,498,953</u>	<u>\$ 4,106,400</u>	<u>\$ 1,607,447</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary	Wayne	Total	
	Sewer District	County Airport		
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,348,410	\$ 70,877	\$ 1,419,287	\$ 6,043,617
Receivables:				
Accounts	131,655	25,901	157,556	24,127
Due from Other Funds	3,245	-	3,245	-
Due from Other Governments	360,026	7,679	367,705	52,486
Prepaid Items	-	8,831	8,831	-
<i>Total Current Assets</i>	<u>1,843,336</u>	<u>113,288</u>	<u>1,956,624</u>	<u>6,120,230</u>
<i>Non-Current Assets:</i>				
Special Assessments Receivable	427,431	-	427,431	-
Non-Depreciable Capital Assets	690,506	1,495,830	2,186,336	-
Depreciable Capital Assets, Net	11,777,836	3,928,836	15,706,672	-
<i>Total Non-Current Assets</i>	<u>12,895,773</u>	<u>5,424,666</u>	<u>18,320,439</u>	<u>-</u>
<i>Total Assets</i>	<u>14,739,109</u>	<u>5,537,954</u>	<u>20,277,063</u>	<u>6,120,230</u>
Deferred Outflow of Resources				
Pension	59,902	40,854	100,756	332,288
OPEB	12,350	8,233	20,583	82,327
Deferred Outflow of Resources	<u>72,252</u>	<u>49,087</u>	<u>121,339</u>	<u>414,615</u>
<i>Total Assets and Deferred Outflow of Resources</i>	<u>14,811,361</u>	<u>5,587,041</u>	<u>20,398,402</u>	<u>6,534,845</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	18,084	30,056	48,140	10,912
Contracts Payable	5,200	-	5,200	-
Accrued Wages and Benefits	11,564	7,668	19,232	7,937
Due to Other Governments	11,497	9,200	20,697	5,473
Accrued Interest Payable	52,347	-	52,347	-
Unearned Revenue	-	-	-	519,938
Claims Payable	-	-	-	1,019,462
Compensated Absences Payable	13,320	-	13,320	-
Improvement Bonds Payable	32,000	-	32,000	-
Refunding Bond Payable	20,000	-	20,000	-
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	68,170	-	68,170	-
USDA Loan Payable	13,000	-	13,000	-
Revenue Bonds Payable	16,000	-	16,000	-
<i>Total Current Liabilities</i>	<u>277,782</u>	<u>46,924</u>	<u>324,706</u>	<u>1,563,722</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability	194,743	129,829	324,572	1,298,284
Net OPEB Liability	133,689	89,126	222,815	891,263
Compensated Absences Payable - Net of Current Portion	33,560	1,763	35,323	18,272
Improvement Bonds Payable - Net of Current Portion	1,505,900	-	1,505,900	-
Refunding Bonds Payable - Net of Current Portion	65,000	-	65,000	-
OPWC Loans Payable - Net of Current Portion	250,570	-	250,570	-
OWDA Loans Payable - Net of Current Portion	681,702	-	681,702	-
USDA Loan Payable - Net of Current Portion	462,730	-	462,730	-
Revenue Bonds Payable - Net of Current Portion	717,000	-	717,000	-
<i>Total Long-Term Liabilities</i>	<u>4,044,894</u>	<u>220,718</u>	<u>4,265,612</u>	<u>2,207,819</u>
<i>Total Liabilities</i>	<u>4,322,676</u>	<u>267,642</u>	<u>4,590,318</u>	<u>3,771,541</u>
Deferred Inflows of Resources				
Pension	45,674	30,450	76,124	310,109
OPEB	9,959	6,639	16,598	66,393
Deferred Inflows of Resources	<u>55,633</u>	<u>37,089</u>	<u>92,722</u>	<u>376,502</u>
Net Position				
Net Investment in Capital Assets	8,614,471	5,424,666	14,039,137	-
Unrestricted	1,818,581	(142,356)	1,676,225	2,386,802
<i>Total Net Position</i>	<u>\$ 10,433,052</u>	<u>\$ 5,282,310</u>	<u>\$ 15,715,362</u>	<u>\$ 2,386,802</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2018

	Business-Type Activities (Enterprise)			Governmental
	Sanitary	Wayne	Total	Activity -
	Sewer District	County Airport		Internal Service
				Funds
Operating Revenues				
Charges for Services	\$ 964,985	\$ 426,139	\$ 1,391,124	\$ 10,654,055
Other	2,358	126,090	128,448	322,595
<i>Total Operating Revenues</i>	<u>967,343</u>	<u>552,229</u>	<u>1,519,572</u>	<u>10,976,650</u>
Operating Expenses				
Personal Services	190,643	161,929	352,572	206,312
Fringe Benefits	40,587	27,909	68,496	203,418
Contractual Services	654,277	58,791	713,068	1,261,053
Materials and Supplies	14,086	221,488	235,574	-
Claims	-	-	-	10,612,941
Depreciation	414,245	210,967	625,212	-
Other	96,463	76,083	172,546	82,542
<i>Total Operating Expenses</i>	<u>1,410,301</u>	<u>757,167</u>	<u>2,167,468</u>	<u>12,366,266</u>
<i>Operating Income (Loss)</i>	<u>(442,958)</u>	<u>(204,938)</u>	<u>(647,896)</u>	<u>(1,389,616)</u>
Non-Operating Revenues (Expense)				
Interest Income	17,598	-	17,598	-
Intergovernmental	445,229	-	445,229	-
Interest and Fiscal Charges	(120,661)	-	(120,661)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>342,166</u>	<u>-</u>	<u>342,166</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	<u>(100,792)</u>	<u>(204,938)</u>	<u>(305,730)</u>	<u>(1,389,616)</u>
Transfers In	<u>346,000</u>	<u>-</u>	<u>346,000</u>	<u>-</u>
<i>Change in Net Position</i>	<u>245,208</u>	<u>(204,938)</u>	<u>40,270</u>	<u>(1,389,616)</u>
<i>Net Position Beginning of Year (Restated, See Note 3)</i>	<u>10,187,844</u>	<u>5,487,248</u>	<u>15,675,092</u>	<u>3,776,418</u>
<i>Net Position End of Year</i>	<u>\$ 10,433,052</u>	<u>\$ 5,282,310</u>	<u>\$ 15,715,362</u>	<u>\$ 2,386,802</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	Business-Type Activities (Enterprise)			Governmental Activity - Internal Service Funds
	Sanitary	Wayne	Total	
	Sewer District	County Airport		
Cash Flows from Operating Activities				
Cash Received from Sales/Service Charges	\$ 954,654	\$ 412,556	\$ 1,367,210	\$ 10,510,403
Cash Received from Other Operating Revenue	2,358	126,090	128,448	441,524
Cash Payments for Personal Services	(185,210)	(165,346)	(350,556)	(208,629)
Cash Payments for Contractual Services	(656,872)	(58,791)	(715,663)	(1,231,041)
Cash Payments for Materials and Supplies	(12,662)	(204,843)	(217,505)	-
Cash Payments for Claims	-	-	-	(10,706,864)
Cash Payments for Other Expenses	(98,578)	(76,083)	(174,661)	(75,322)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>3,690</u>	<u>33,583</u>	<u>37,273</u>	<u>(1,269,929)</u>
Cash Flows from Noncapital Financing Activities				
Cash Received from Grants	186,295	-	186,295	-
Cash Received From Transfers In	346,000	-	346,000	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>532,295</u>	<u>-</u>	<u>532,295</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Cash Received From Special Assessments	39,673	-	39,673	-
Acquisition of Capital Assets	(205,003)	(107,699)	(312,702)	-
Principal Payments for Debt Retirement	(163,571)	-	(163,571)	-
Interest Payments on Debt	(121,755)	-	(121,755)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(450,656)</u>	<u>(107,699)</u>	<u>(558,355)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	85,329	(74,116)	11,213	(1,269,929)
<i>Cash and Investments Beginning of Year</i>	1,263,081	144,993	1,408,074	7,313,546
<i>Cash and Investments End of Year</i>	<u>\$ 1,348,410</u>	<u>\$ 70,877</u>	<u>\$ 1,419,287</u>	<u>\$ 6,043,617</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ (442,958)	\$ (204,938)	\$ (647,896)	\$ (1,389,616)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used for) Operating Activities:				
Depreciation	414,245	210,967	625,212	-
(Increase) Decrease in Assets/Deferred Outflows:				
Accounts Receivable	(10,206)	(5,904)	(16,110)	(12,848)
Due From Other Funds	(125)	(7,679)	(7,804)	-
Due From Other Governments	-	-	-	(16,953)
Prepaid Items	-	(663)	(663)	26,341
Deferred Outflows - Pension/OPEB	59,196	40,311	99,507	332,875
Increase (Decrease) in Liabilities/Deferred Inflows:				
Accounts Payable	(3,257)	10,599	7,342	10,912
Contracts Payable	(6,444)	-	(6,444)	-
Accrued Wages and Benefits	1,744	(55)	1,689	751
Compensated Absences Payable	3,135	(3,362)	(227)	1,769
Due to Other Governments	-	6,709	6,709	(4,858)
Claims Payable	6,969	-	6,969	(93,923)
Unearned Revenue	-	-	-	5,078
Net Pension Liability	(83,589)	(55,726)	(139,315)	(557,258)
Net OPEB Liability	11,198	7,466	18,664	74,659
Deferred Inflows - Pension/OPEB	53,782	35,858	89,640	353,142
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 3,690</u>	<u>\$ 33,583</u>	<u>\$ 37,273</u>	<u>\$ (1,269,929)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2018

	<u>Agency Funds</u>
Assets	
Equity in Pooled Cash and Investments	\$ 12,432,544
Cash and Investments in Segregated Accounts	1,134,686
Receivables:	
Taxes	117,993,560
Accounts	761
Sales Tax	41,322
Due From Other Governments	<u>3,843,636</u>
<i>Total Assets</i>	<u><u>\$ 135,446,509</u></u>
Liabilities	
Accounts Payable	\$ 1,250
Due to Other Governments	134,387,108
Undistributed Monies	<u>1,058,151</u>
<i>Total Liabilities</i>	<u><u>\$ 135,446,509</u></u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 1 - DESCRIPTION OF THE COUNTY

Wayne County, Ohio (the “County”) was created in 1812. The County is governed by a Board of three commissioners elected by the voters of the County. The county commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County’s operations are: the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, two common pleas court judges, a probate court judge, and two county municipal court judges.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Following are the most significant of the County’s accounting policies.

A. Reporting Entity

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. Based on the above criteria, the County had no component units at December 31, 2018.

JOINT VENTURES WITHOUT EQUITY INTEREST

Multi-County Juvenile Attention Center (“Center”) - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County’s continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2018, the County contributed \$774,756 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District (“District”) - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2018, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, seven appointees of the Wayne County Commissioners, and three appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2018 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

JOINTLY GOVERNED ORGANIZATIONS

Stark Regional Community Corrections Center (“S.R.C.C.C.”) - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2018 the County did not contribute to the S.R.C.C.C.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Medway Drug Enforcement Agency (“MEDWAY DEA”) - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2018 the County did not contribute to the MEDWAY DEA. Wayne County residents support this Agency with a voted permanent tax levy.

North East Ohio Network (“NEON”) – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2018, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2018.

Wayne County Park District (“District”) – The District Commissioner is appointed by the Probate Judge of the County. The District serves as an independent board and board members are volunteers. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District. The District did not receive funding from the County in 2018, however the County does provide some administrative support services to the District.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Wayne Metropolitan Housing Authority (“Authority”) – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2018.

Public Entity Risk Consortium (“PERC”) – The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has joined PERC, a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000 per occurrence for real and personal property, \$500,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

EXCLUDED OTHER GOVERNMENTS

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, boards, and commissions. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of public funds, the Treasurer invests public monies held on deposit in the County Treasury.

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement Nos. 14, 39, and 61, therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

Wayne County Soil and Water Conservation District
Wayne County Mental Health and Recovery Board
Wayne County District Board of Health

Information in the notes to the basic financial statements is applicable to the primary government.

B. Basis of Presentation

The County’s basic financial statements consist of government-wide statements, including the statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Government-wide Financial Statements - The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activities of the internal service fund, and other internal activities within “activity” types, are eliminated to avoid “doubling up” revenues and expenses. Other interfund services provided and used are not eliminated in the process of consolidation. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County’s governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

C. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the required (based on GAAP) and individually selected major governmental funds of the County:

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Motor Vehicle and Gas Tax - This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge maintenance, construction and improvements.

County Board of Developmental Disabilities (DD) - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

Job and Family Services - This fund accounts for various federal and state grants, as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers for medical assistance, and for certain public social services.

Wayne County Care Center - This fund accounts for revenue received from a countywide tax levy, Medicaid and charges for services to provide for the room, board and care of the indigent elderly population of the County.

Children Services Board - This fund accounts for revenue received from countywide tax levies, federal and state grants, support collections, Veterans Assistance and Social Security payments. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

The other governmental funds of the County account for grants and other resources to which the County is bound to observe constraints imposed upon the use of the resources.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major enterprise funds:

Sanitary Sewer District - This fund accounts for sanitary sewer services provided to individual and commercial users in the majority of the unincorporated areas of Wayne County. The costs of providing these services are financed primarily through user charges. The sanitary sewer district has its own facilities and rate structure.

Wayne County Airport - This fund accounts for services, maintenance and operations at the Airport. The costs of providing these services are financed primarily through fuel and hangar rental charges.

Internal Service Fund - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on a self-funded health insurance program for employees of the County and several governmental units within the County, and worker's compensation for County employees only.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's only fiduciary funds is agency funds. The County's agency funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities. Private-purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows of resources, and in the presentation of expenses versus expenditures.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Revenues - Exchange and Non-exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7).

Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Inflows of Resources and Deferred Outflows of Resources - In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 14 and 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Notes 14 and 15).

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2018.

Expense/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

F. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2018. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding year and are not reappropriated.

Budgetary information for certain other funds is not reported because it is not included in the entity for which the “appropriated budget” is adopted and separate budgetary financial records are not maintained.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

G. Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and investments" on the basic financial statements.

The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balances in these accounts are presented in the basic financial statements as "cash and investments with fiscal agents" and represents monies held for the County.

During the year 2018, investments were limited to federal agency securities, certificates of deposit, municipal bonds, commercial paper, Cuyahoga County Sales Tax Bonds and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

Except for nonparticipating investment contracts, investments are reported at fair market value. Nonparticipating investment contracts such as repurchase agreements and certificates of deposit are reported at cost.

During the year 2018, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For the fiscal year 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

The County also invests in STAR Plus, a federally insured cash account powered by the Federally Insured Cash Account (FICA) program. STAR Plus enables political subdivisions to generate a competitive yield on cash deposits in a network of carefully-selected FDIC-insured banks via a single, convenient account. STAR Plus offers attractive yields with no market or credit risk, weekly liquidity and penalty free withdrawals. All deposits with STAR Plus have full FDIC insurance with no term commitment on deposits.

Under existing Ohio statutes all investment earnings are assigned to the General fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General fund during fiscal year 2018 amounted to \$1,011,278, which includes \$878,476 assigned from other County funds.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County has segregated bank accounts for monies held separately from the County's central bank account. These depository accounts are presented on the financial statements as "cash and investments in segregated accounts". These balances are not maintained in the County treasury at year end.

Of the equity in pooled cash and investments reported in the general fund, \$141,951 is held as unclaimed funds, not available as of December 31, 2018 for General fund purposes.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the Treasurer's investment account at year-end is provided in Note 5.

H. Inventories of Materials and Supplies

On the government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used. On fund financial statements, inventories of governmental funds are stated at cost, on a first-in, first-out basis. Costs of inventory items are recorded as expenditures in the governmental fund types when purchased.

I. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$10,000, except for culverts which all costs are capitalized. The County's intangible capitalization threshold is \$50,000, \$200,000 prior to December 31, 2009. The County's infrastructure consists of intangibles, roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<i>Building and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>4-10 years</i>
<i>Infrastructure</i>	<i>20-50 years</i>	<i>15-20 years</i>
<i>Sewer mains</i>	-	<i>50 years</i>
<i>Intangibles</i>	<i>3-15 years</i>	-

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset.

J. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

K. Compensated Absences

Compensated absences of the County consist of vacation leave and sick leave to the extent that payment to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the County and the employee.

In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2018 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2018, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated based on Collective Bargaining agreements and statutory requirements. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

cannot exceed three times the annual accumulation rate for an employee. The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts "matured compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

A County employee under any retirement system may elect to convert up to 80 hours of sick leave and/or 80 hours of vacation leave per year. This conversion will result in the employee receiving payment therefore reducing the appropriate leave account converted. A County employee must meet the eligibility rules for this conversion.

In order to be eligible, the employee must be an active employee of the County at the time of conversion (no later than January 31 of the calendar year following the conversion request.) The time of conversion for the purposes of this policy shall mean the date on which payment for the leave time converted takes place, i.e., the second pay date in January.

In order to convert sick leave the employee must have a minimum balance of 960 hours of accumulated sick leave plus the amount they wish to convert. In order to convert vacation leave the employee must have enough vacation leave accumulated to cover the number of hours converted up to 80 hours plus a balance of 40 hours that is not converted. All hours must be available on the annual application date.

An eligible employee may convert any combination of sick and/or vacation leave, subject to the regulations, up to the maximum 80 hours of each type of pay. Leave shall be converted on a last in, first out basis. The maximum amount of converted sick and/or vacation leave that can be considered earnable salary under OPERS is the amount the employee earns in one calendar year, less any amounts taken during the calendar year.

Conversion of sick and vacation leave will result in a permanent deduction of the converted hours from the participating employees' appropriate leave balance at the time of conversion. Conversion will not affect an employee's eligibility for sick leave upon retirement. However, once an employee converts sick leave upon retirement, all sick leave credit accrued is eliminated.

Additional sick and vacation leave accrual will not be earned from converted sick and vacation leave. Standard deductions are required by law, including OPERS deductions, if applicable, will be made.

L. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

M. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements; and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

N. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/transfers in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

O. Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the County classifies its fund balance based on the purpose for which the resources were received and the level of constraint placed on the resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or is imposed by law through constitutional provisions.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the County. The County has by resolution authorized the Auditor to assign fund balance. The County may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activities of the proprietary funds. For the County, these revenues are charges for services for the wastewater treatment and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. All revenue and expenses not meeting these definitions are classified as nonoperating.

Q. Capital Contributions

Contributions of capital in the government-wide and proprietary fund financial statements arise from donations by developers, transfers of capital assets from governmental types, grants restricted for capital construction, and special assessments.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

R. Net Position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. At year-end, there was no net position restricted for enabling legislation.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

S. Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES AND RESTATEMENT OF NET POSITION

For the fiscal year ended December 31, 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial reporting for Postemployment Benefits other than Pensions*, GASB Statement No. 85, *Omnibus 2017* and GASB Statement No. 86, *Certain Debt Extinguishments*.

GASB Statement No. 75 requires recognition of the entire net postemployment benefits other than pensions (other postemployment benefits or OPEB) liability and a more comprehensive measure of postemployment benefits expense for OPEB provided to the employees of state and local governmental employers through OPEB plans that are administered through trusts or equivalent arrangements. The implementation of GASB Statement No. 75 resulted in the inclusion of net OPEB liability and OPEB expense components on the accrual financial statements. See below for the effect on net position as previously reported.

	Governmental Activities	Business-Type Activities	Internal Service Fund
Net Position, December 31, 2017	\$ 90,005,146	\$ 15,871,188	\$ 4,560,805
Adjustments:			
Net OPEB Liability	(20,383,526)	(204,151)	(816,604)
Deferred Outflows	9,962	-	-
Deferred Outflow-Payments			
Subsequent to Measurement Date	797,367	8,055	32,217
Deferred Inflows	(21,277)	-	-
Restated Net Position, December 31, 2017	<u>\$ 70,407,672</u>	<u>\$ 15,675,092</u>	<u>\$ 3,776,418</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	<u>Sanitary Sewer District</u>	<u>Wayne County Airport</u>	<u>Total Business- Type Activities</u>
Net Position, December 31, 2017	\$ 10,305,502	\$ 5,565,686	\$ 15,871,188
Adjustments:			
Net OPEB Liability	(122,491)	(81,660)	(204,151)
Deferred Outflow-Payments			
Subsequent to Measurement Date	4,833	3,222	8,055
Restated Net Position, December 31, 2017	<u>\$ 10,187,844</u>	<u>\$ 5,487,248</u>	<u>\$ 15,675,092</u>

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available for OPERS.

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and other postemployment benefits (OPEB). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 86 addresses the reporting and disclosure requirements of certain debt extinguishments including in-substance defeasance transactions and prepaid insurance associated with debt that is extinguished. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

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Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 4 – FUND BALANCE

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 46,418	\$ 87,308	\$ 56,589	\$ 10,429	\$ 16,686	\$ 4,405	\$ 1,407	\$ 223,242
Prepays	435,663	-	20,113	2,653	-	19,848	51,045	529,322
Unclaimed Monies	141,951	-	-	-	-	-	-	141,951
Total Nonspendable	624,032	87,308	76,702	13,082	16,686	24,253	52,452	894,515
Restricted for:								
Public Safety Projects *	-	-	-	-	-	-	2,070,684	2,070,684
Community Development	-	-	-	-	-	-	553,556	553,556
Public Works	-	2,102,402	-	-	-	-	-	2,102,402
Human Services Programs	-	-	3,859,859	1,423,181	6,011,628	5,613,422	1,148,547	18,056,637
Health Services	-	-	-	-	-	-	161,629	161,629
Capital Projects	-	-	-	-	-	-	212,106	212,106
Care Center-Capital Improvement	-	-	-	-	-	-	1,543,695	1,543,695
Real Estate Assessment	-	-	-	-	-	-	1,665,640	1,665,640
Court Computerization	-	-	-	-	-	-	109,870	109,870
Other Purposes **	-	-	-	-	-	-	1,062,718	1,062,718
Total Restricted	-	2,102,402	3,859,859	1,423,181	6,011,628	5,613,422	8,528,445	27,538,937
Committed to:								
Debt Service	-	-	-	-	-	-	900,360	900,360
Landfill	400,000	-	-	-	-	-	-	400,000
Employee Benefits	1,104,615	-	-	-	-	-	-	1,104,615
Capital Projects	-	-	-	-	-	-	3,710,398	3,710,398
Total Committed	1,504,615	-	-	-	-	-	4,610,758	6,115,373
Assigned for:								
Encumbrances:								
Legislative And Executive	525,027	-	-	-	-	-	-	525,027
Judicial	60,335	-	-	-	-	-	-	60,335
Public Safety	148,074	-	-	-	-	-	-	148,074
Public Works	193	-	-	-	-	-	-	193
Health	19,049	-	-	-	-	-	-	19,049
Human Services	35,949	-	-	-	-	-	-	35,949
Economic Development	3,057	-	-	-	-	-	-	3,057
Other Purposes	8,656	-	-	-	-	-	-	8,656
Subsequent Year Appropriations	4,141,695	-	-	-	-	-	-	4,141,695
Total Assigned	4,942,035	-	-	-	-	-	-	4,942,035
Unassigned ***	4,499,321	-	-	-	-	-	(13,884)	4,485,437
Total Fund Balance	\$ 11,570,003	\$ 2,189,710	\$ 3,936,561	\$ 1,436,263	\$ 6,028,314	\$ 5,637,675	\$ 13,177,771	\$ 43,976,297

* This amount includes, most significantly, amounts restricted for felony delinquent care operations and for providing E911 services.

** This amount includes, most significantly, amounts restricted for the law library and justice reinvestment and incentive grant.

*** See Note 16 for unassigned fund balance in other governmental funds

NOTE 5 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

Active deposits are public deposits necessary to meet the current demands on the treasury. Such monies must be maintained either as cash in the County Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Inactive deposits are public deposits that Commissioners has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2% and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances for a period not to exceed one hundred and eighty days and commercial papers not to exceed two hundred seventy days from the purchase date in any

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

- amount not to exceed 40% of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

A. Deposits with Financial Institutions

At year-end, \$5,350,406 of the County's bank balance of \$9,173,254 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105% of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102% of the deposits being secured or a rate set by the Treasurer of State.

At December 31, 2018 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$16,141 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

B. Investments

As of December 31, 2018 the County had the following investments and maturities:

Rating by S & P Global Ratings	Investment	Measurement Amount	Investment Maturities in Years			Percent of Total
			(<1)	(1-3)	(>3)	
	Net Asset Value (NAV):					
AAAm**	STAROhio	\$ 1,319,406	\$ 1,319,406	\$ -	\$ -	2.35%
	Fair Value:					
N/A	Negotiable CD's	3,868,072	245,441	1,706,283	1,916,348	6.89%
AA+	Cuyahoga County Sales Tax Revenue Bond	491,620	-	-	491,620	0.88%
A+	Economic Development (Akron) Municipal Bond	656,462	656,462	-	-	1.17%
N/A	Commercial Paper	12,134,992	12,134,992	-	-	21.61%
AAA	FHLMC	16,204,896	5,356,183	8,374,018	2,474,695	28.86%
AAA	FNMA	4,199,456	2,970,481	-	1,228,975	7.48%
AAA	FFCB	13,923,208	498,670	7,784,897	5,639,641	24.80%
AAA	FHLB	3,345,923	-	2,357,791	988,132	5.96%
		<u>\$ 56,144,035</u>	<u>\$ 23,181,635</u>	<u>\$ 20,222,989</u>	<u>\$ 12,739,411</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2018. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

Interest Rate Risk The County's investment policy states that investments will be conducted as specified in the Ohio Revised Code (ORC) Section 135.35 or other relevant sections as amended. The investment policy generally limits security purchases to those that mature within five years of the purchase date unless matched to a specific liability. The investments during the year and as of year end are summarized in the table above.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2018, is 45 days and carries a rating of AAAM by S&P Global Ratings.

Credit Risk The County's investments policy limits purchases to those allowed by the ORC, which are designed to mitigate risks. The County's investment credit ratings are summarized in the table above.

Concentration of Credit Risk The County places no limit on the amount the County may invest in any one issuer. See the investment concentration percentage's in the table above.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 6 - INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2018, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out			Total
	General Fund	Motor Vehicle and Gas Tax	Other Governmental	
Job and Family Services	\$ 240,034	\$ -	\$ -	\$ 240,034
Other Governmental funds	2,582,625	291,883	3,071	2,877,579
Sanitary Sewer Fund	346,000	-	-	346,000
	\$ 3,168,659	\$ 291,883	\$ 3,071	\$ 3,463,613

Transfers from the General fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Motor Vehicle Gas Tax fund were to finance debt service. Transfer from Law Enforcement fund to Victim Witness Assistance Grant fund was to cover expenses.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2018, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds				Totals
	County Board of DD	Job and Family Services	Wayne County Care Center	Other Governmental Funds	
General Fund	\$ -	\$ 7,363	\$ -	\$ -	\$ 7,363
Children Services Board	20,418	-	-	4,381	24,799
Sanitary Sewer District	-	-	3,245	-	3,245
	\$ 20,418	\$ 7,363	\$ 3,245	\$ 4,381	\$ 35,407

All balances resulted from the time lag between the dates that (1) interfund services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2018 for real and public utility property taxes represents collections of the 2017 taxes.

2018 real property taxes were levied after October 1, 2018 on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35% of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35% of true value. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$10.25 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2018 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,355,922,640
Public Utilities - Real	1,045,770
Public Utilities - Personal	114,971,340
Total Assessed Value	<u>\$ 2,471,939,750</u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2018, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2018 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 8 - RECEIVABLES

Receivables at December 31, 2018 consisted of taxes, accounts, special assessments, due from other funds, intergovernmental grants and entitlements (“Due from other governments”), and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

Governmental Activities:

Local Government	\$ 672,376
Homestead and Rollback	1,024,242
Gasoline and Excise tax	1,164,434
Motor Vehicle and Gas Tax	1,600,535
Tangible Tax Loss Reimbursement	110,918
Casino	706,044

Other grants, subsidies and reimbursements:

General Fund	166,764
Motor Vehicle And Gas Tax	1,201
County Board Of DD	82,281
Job And Family Services	45,573
Children Services Board	325,787
Wayne County Care Center	72,898
Bureau Of Support	77,347
Law Enforcement	6,981
Felony Delinquent Care and Custody	117,909
Victim Witness Assistance	110,257
Home Arrest Grant	56,373
VOCA Grant	23,241
VAWA Investigative Enhancement	23,583
Justice Reinvestment & Incentive Grant	48,828
Federal Bridge Project	61,173
Internal Service fund	52,486
	<u>6,551,231</u>

Business Type Activities:

Sanitary Sewer District	360,026
Wayne County Airport	7,679
	<u>367,705</u>
Total	<u>\$ 6,918,936</u>

The CDBG loans made to small businesses for development projects are not expected to be collected within the subsequent year (by agreement).

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 9 - OPERATING LEASES - LESSOR DISCLOSURE

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset is summarized below. Outstanding lease payments are reported as “accounts receivable” within the basic financial statements.

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Administration building	\$ 284,772	\$ 244,937	\$ 39,835
McClure building	65,010	25,337	39,673
Corning building	209,693	114,712	94,981
Total	<u>\$ 559,475</u>	<u>\$ 384,986</u>	<u>\$ 174,489</u>

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2018 was as follows:

Governmental Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 3,787,700	\$ -	\$ -	\$ 3,787,700
Construction in progress	385,260	73,883	-	459,143
Total capital assets, not being depreciated:	4,172,960	73,883	-	4,246,843
Capital assets, being depreciated:				
Building and improvements*	50,062,353	-	(120,589)	49,941,764
Equipment	14,329,061	942,659	(852,277)	14,419,443
Intangibles	1,795,427	280,959	-	2,076,386
Infrastructure	100,579,572	1,083,142	-	101,662,714
Total capital assets, being depreciated:	166,766,413	2,306,760	(972,866)	168,100,307
Less: accumulated depreciation				
Building and improvements	(26,635,581)	(998,563)	-	(27,634,144)
Equipment	(10,895,122)	(799,100)	839,714	(10,854,508)
Intangibles	(927,489)	(112,091)	-	(1,039,580)
Infrastructure	(56,148,879)	(2,617,237)	-	(58,766,116)
Total accumulated depreciation	<u>(94,607,071)</u>	<u>(4,526,991)</u>	<u>839,714</u>	<u>(98,294,348)</u>
Total capital assets being depreciated, net	<u>72,159,342</u>	<u>(2,220,231)</u>	<u>(133,152)</u>	<u>69,805,959</u>
Governmental activities capital assets, net	<u>\$ 76,332,302</u>	<u>\$ (2,146,348)</u>	<u>\$ (133,152)</u>	<u>\$ 74,052,802</u>

* The \$120,589 in disposals represents assets recorded in prior year in error with no accumulated depreciation recorded

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Depreciation expense was charged to governmental activity functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 493,893
Judicial	387,388
Public Safety	360,762
Public Works	2,987,558
Health	30,585
Human Services	266,805
Total Depreciation Expense	<u>\$ 4,526,991</u>

Capital assets for business-type activities for the year ended December 31, 2018, was as follows:

Business-Type Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 2,143,912	\$ -	\$ -	\$ 2,143,912
Construction in progress	461,915	281,284	(700,775)	42,424
Total capital assets, not being depreciated:	<u>2,605,827</u>	<u>281,284</u>	<u>(700,775)</u>	<u>2,186,336</u>
Capital assets, being depreciated:				
Building and improvements	10,228,913	147,192	-	10,376,105
Equipment	326,859	60,336	(33,903)	353,292
Infrastructure:				
Sewer mains	6,817,011	553,583	-	7,370,594
Airport	3,824,245	-	-	3,824,245
Total capital assets, being depreciated:	<u>21,197,028</u>	<u>761,111</u>	<u>(33,903)</u>	<u>21,924,236</u>
Less: accumulated depreciation				
Building and improvements	(2,439,550)	(276,168)	-	(2,715,718)
Equipment	(231,886)	(21,978)	3,985	(249,879)
Infrastructure:				
Sewer mains	(1,894,637)	(167,099)	-	(2,061,736)
Airport	(1,030,264)	(159,967)	-	(1,190,231)
Total accumulated depreciation	<u>(5,596,337)</u>	<u>(625,212)</u>	<u>3,985</u>	<u>(6,217,564)</u>
Total capital assets being depreciated, net	<u>15,600,691</u>	<u>135,899</u>	<u>(29,918)</u>	<u>15,706,672</u>
Business-type activities capital assets, net	<u>\$ 18,206,518</u>	<u>\$ 417,183</u>	<u>\$ (730,693)</u>	<u>\$ 17,893,008</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 11 – LONG-TERM OBLIGATIONS

The County's long-term obligations at year-end and a schedule of current year activity follow:

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
General obligation bonds:					
2011 Refunding Bond (2-3.5%)	\$ 3,885,000	\$ -	\$ (725,000)	\$ 3,160,000	\$ 750,000
Premium on refunding bond	49,439	-	(9,887)	39,552	-
Total general obligation bonds	3,934,439	-	(734,887)	3,199,552	750,000
County Building Improvement					
Note, Series 2017 (2%)	3,000,000	-	(3,000,000)	-	-
Note, Series 2018 (3%)	-	2,500,000	-	2,500,000	2,500,000
	3,000,000	2,500,000	(3,000,000)	2,500,000	2,500,000
OPWC loans:					
OPWC loan, 0.0%, Water Tower	45,000	-	(5,000)	40,000	5,000
OPWC loan, 0.0%, Bridge Replacement	69,439	-	(5,786)	63,653	5,786
OPWC loan, 0.0%, Road Resurfacing	75,280	-	(12,546)	62,734	12,546
OPWC loan, 0.0%, Road Resurfacing	26,209	-	(3,744)	22,465	3,744
Total OPWC loans	215,928	-	(27,076)	188,852	27,076
Net Pension Liability	46,975,419	-	(13,860,710)	33,114,709	-
Net OPEB Liability	21,200,130	858,635	-	22,058,765	-
Other long-term obligations:					
Compensated absences*	3,029,126	535,602	(812,901)	2,751,827	736,679
Total other long-term obligations	3,029,126	535,602	(812,901)	2,751,827	736,679
Total governmental activities, long-term obligations	<u>\$ 78,355,042</u>	<u>\$ 3,894,237</u>	<u>\$ (18,435,574)</u>	<u>\$ 63,813,705</u>	<u>\$ 4,013,755</u>

*Includes \$18,272 reported in the Internal Service Fund

2011 Refunding Bond: In May, 2011, the County issued \$8,265,000 in general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2018, \$3,230,000 of these bonds is considered defeased. Payments are from the Debt Service fund and Sanitary Sewer fund.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable in the debt service fund. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2018 was \$9,887. The premium on these refunded bonds in the enterprise fund were insignificant amounts that were not amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The issuance resulted in an economic gain of \$540,675.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

County Building Improvement Note, Series 2017: In 2017, the County issued \$3,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 30, 2017. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$2,500,000 at 2% interest. The note matured in June, 2018. See Note 12 for additional information. Payments are made from the Debt Service fund.

County Building Improvement Note, Series 2018: In 2018, the County issued \$2,500,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 19, 2019. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$2,500,000 at 3% interest. The note will mature on June 19, 2020. See Note 12 for additional information. Payments are made from the Debt Service fund.

Ohio Public Works Commission (OPWC) Loans: An OPWC loan (combined with an OPWC grant) financed the demolition and removal of an existing water tank and treatment system, and the construction of its replacement. The water tower services the Wayne County Care Center. The retirement of this 0.0% interest loan will be made by the debt service fund with bi-annual payments of \$2,500. This loan is scheduled to mature on January 1, 2027.

An OPWC loan (combined with local funds) financed a bridge replacement project. The retirement of this 0.0% interest loan will be made by the Debt Service fund with bi-annual payments of \$2,893. This loan is scheduled to mature on January 1, 2030.

An OPWC loan (combined with local funds) financed County Road 52 resurfacing project. The retirement of this 0.0% interest loan will be made by the Debt Service fund with bi-annual payments of \$6,273. This loan is scheduled to mature on January 1, 2024.

An OPWC loan financed the County Road 52 Resurfacing. The retirement of this 0% interest loan will be made by the Debt Service fund with bi-annual payments of \$1,872. This loan is scheduled to mature January 1, 2025.

There is no repayment schedule for net pension liability and net OPEB liability; however, employer pension and OPEB contributions are paid from the funds in which salaries are paid. A majority of this is paid from the County's major funds (88%). For additional information related to the net pension liability and the net OPEB liability see Notes 14 and 15.

Compensated Absences: These benefits will be paid from the fund from which the person is paid. In prior years, this fund has primarily been the general fund.

Vacation leave is earned at rates which vary depending upon length of service and standard workweek. Current policies credit vacation leave on a pay period basis except for new employees who are required to complete one year of service prior to their accrual becoming available. Employees may also accrue compensatory time for hours worked in excess of forty per week. County employees are paid for earned, unused vacation leave and compensatory time upon termination of employment.

Wayne County, Ohio
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For the Year Ended December 31, 2018

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

At December 31, 2018, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,950,566 and vested benefits for sick leave totaled \$801,261. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net position within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$35,450 and \$13,194 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

The County pays obligations related to employee compensation from the fund benefitting from their service.

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%	\$ 748,000	\$ -	\$ (15,000)	\$ 733,000	\$ 16,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,568,700	-	(30,800)	1,537,900	32,000
Total sewer bonds	2,316,700	-	(45,800)	2,270,900	48,000
2011 Refunding Bond (2-3.5%)	105,000	-	(20,000)	85,000	20,000
USDA Loan - Batdorf Road (4.25%)	488,730	-	(13,000)	475,730	13,000
OPWC loan:					
Hillcrest WWTP, 0.0%	62,324	-	(4,298)	58,026	4,298
Hillcrest WWTP (Phase II), 0.0%	221,445	-	(12,302)	209,143	12,302
	283,769	-	(16,600)	267,169	16,600
OWDA loans:					
Eastwood WWTP, 0.0%	804,758	-	(67,063)	737,695	67,063
Kidron WWTP, 0.0%	13,284	-	(1,107)	12,177	1,107
Total OWDA loans	818,042	-	(68,170)	749,872	68,170
Net Pension Liability	463,887	-	(139,315)	324,572	-
Net OPEB Liability	204,151	18,664	-	222,815	-
Other long-term obligations:					
Compensated absences	48,871	14,685	(14,912)	48,644	13,320
Total business-type long-term obligations	<u>\$ 4,729,150</u>	<u>\$ 33,349</u>	<u>\$ (317,797)</u>	<u>\$ 4,444,702</u>	<u>\$ 179,090</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Revenue Bonds: Proceeds of the 2004 Sewer System Revenue Bonds were used for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank sewer project. These 2004 Sewer System Revenue Bonds were issued at an interest rate of 4.375% from the USDA and will mature in June 2044 and will be retired with user fee revenue of the Sanitary Sewer District fund.

USDA Loan: Batdorf Road Sewer Project 2011 was issued at an interest rate of 4.25% from the USDA and will mature March 1, 2044. This loan will be retired with user fee revenue of the Sanitary Sewer District funds.

Sanitary Sewer Improvement Bonds: In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2005 from the USDA, have an interest rate of 4.125% and will mature in 2045 with pledged user fee revenue of the Sanitary Sewer District fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project.

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0% interest loan will be made by the Sanitary Sewer Fund with bi-annual payments of \$2,149. This loan is scheduled to mature January 1, 2032.

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation-Phase II. The retirement of this 0% interest loan will be made by the Sanitary Sewer fund with bi-annual payments of \$6,151. This loan is scheduled to mature January 1, 2036.

Ohio Water Development Authority (OWDA) Loans: During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance the installation of a Supervisory Control and Data Acquisition System at the Kidron WWTP to provide real time telemetry of plant operations. The total amount of the project is \$45,612, with \$22,500 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0% interest loan will be paid from the Sanitary Sewer fund. This loan is scheduled to mature January 1, 2030.

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance construction of Eastwood Wastewater Collection and Treatment Plant. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0% interest loan will be paid from the Sanitary Sewer fund.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County has pledged future net customer revenue to repay \$733,000 in sewer system revenue bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer revenue bonds were 14.25%. The total principal and interest remaining to be paid on all sewer revenue bonds is \$1,242,863. Principal and interest paid for the current year and total net available revenues were \$47,725 and \$(11,115), respectively.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2018, are as follows:

Governmental Activities

Year Ended	G.O. Bonds		Capital Improvement Note		OPWC	Total	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2019	\$ 750,000	\$ 101,943	\$ 2,500,000	\$ 75,000	\$ 27,076	\$ 3,277,076	\$ 176,943
2020	775,000	79,443	-	-	27,076	802,076	79,443
2021	800,000	55,225	-	-	27,076	827,076	55,225
2022	835,000	29,226	-	-	27,076	862,076	29,226
2023	-	-	-	-	27,080	27,080	-
2024-2028	-	-	-	-	47,680	47,680	-
2029	-	-	-	-	5,788	5,788	-
	<u>\$ 3,160,000</u>	<u>\$ 265,837</u>	<u>\$ 2,500,000</u>	<u>\$ 75,000</u>	<u>\$ 188,852</u>	<u>\$ 5,848,852</u>	<u>\$ 340,837</u>

Business Type Activities

Year Ended	Sewer Bonds		OWDA		USDA	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 48,000	\$ 95,507	\$ 68,170	\$ -	\$ 13,000	\$ 19,666
2020	49,200	93,487	68,170	-	14,000	19,071
2021	51,700	91,418	68,170	-	14,000	18,476
2022	54,200	89,243	68,170	-	15,000	17,839
2023	56,700	86,961	68,170	-	15,000	17,201
2024-2028	317,700	397,292	340,850	-	88,000	75,084
2029-2033	390,500	324,472	68,172	-	109,000	53,749
2034-2038	480,900	235,026	-	-	132,000	27,866
2039-2043	594,400	124,827	-	-	75,730	2,570
2044-2048	227,600	13,365	-	-	-	-
	<u>\$ 2,270,900</u>	<u>\$ 1,551,598</u>	<u>\$ 749,872</u>	<u>\$ -</u>	<u>\$ 475,730</u>	<u>\$ 251,522</u>

Year Ended	Refunding Bond		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	\$ 20,000	\$ 2,750	\$ 16,600	\$ -	\$ 165,770	\$ 117,923
2020	20,000	2,150	16,600	-	167,970	114,708
2021	20,000	1,525	16,600	-	170,470	111,419
2022	25,000	875	16,600	-	178,970	107,957
2023	-	-	16,600	-	156,470	104,162
2024-2028	-	-	83,002	-	829,552	472,376
2029-2033	-	-	76,561	-	644,233	378,221
2034-2038	-	-	24,606	-	637,506	262,892
2039-2043	-	-	-	-	670,130	127,397
2044-2048	-	-	-	-	227,600	13,365
	<u>\$ 85,000</u>	<u>\$ 7,300</u>	<u>\$ 267,169</u>	<u>\$ -</u>	<u>\$ 3,848,671</u>	<u>\$ 1,810,420</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1% of the total assessed valuation of the County.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 12 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2018 follows:

	Outstanding 12/31/17	Increase	Decrease	Outstanding 12/31/18
County Building Improvement Note, Series 2017	\$ 500,000	\$ -	\$ (500,000)	\$ -
County Building Improvement Note, Series 2018	-	500,000	-	500,000
	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ (500,000)</u>	<u>\$ 500,000</u>

In 2018, the County issued \$3,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 19, 2019. The balance of \$500,000 will be retired with operational revenues of the general fund at maturity.

NOTE 13 - RISK MANAGEMENT

General Insurance: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$5,000,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

The County has also entered into liability contracts for various departments where the potential for monetary loss exists. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department.

There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

Health Care Self-Insurance: The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the Health Care Self-insurance Internal Service fund by all other funds represent 80% of the entire premium with the remaining amount paid by the employees.

An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$1,009,331 reported in the Health Care Internal Service fund at December 31, 2018, is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family medical coverage range from \$472.16 to \$1,388.39. Changes in the fund's liability amount in 2018 and 2017 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2018	\$ 1,093,198	\$ 10,641,407	\$ (10,725,274)	\$ 1,009,331
2017	1,063,141	8,147,511	(8,117,454)	1,093,198

Workers Compensation Self-Insurance: Effective July 1, 2011 Wayne County was approved by the State of Ohio to participate in its Workers Compensation Self Insured program. Wayne County self-insures claims for lost time and medical payments for employee accidents and injuries that occur after July 1, 2011. All claims for accidents or injuries that occurred prior to July 1, 2011 are still handled under the County's old experience rated program with the State of Ohio.

The County is responsible for investigating all accidents and overseeing all claims for workers compensation.

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County's stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund's liability amount in 2018 and 2017 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2018	\$ 20,187	\$ (28,466)	\$ 18,410	\$ 10,131
2017	9,374	38,081	(27,268)	20,187

NOTE 14 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The net pension liability represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA will continue to be a 3% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index (CPI), capped at 3%.

Funding Policy - Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2018 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	0.00 %	0.00 %	0.00 %
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$3,848,472 for 2018. Of this amount, \$551,304 is reported as due to other governments.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The County participates in State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The DC Plan allows members to place all their member contributions and 9.5% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate goes to the DC Plan and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS therefore has included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll effective July 1, 2016. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$70,958 for 2018. Of this amount \$4,532 is reported as due to other governments.

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Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2018, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.206891%	0.004467%	
Prior Measurement Period	<u>0.204280%</u>	<u>0.004423%</u>	
Change in Proportion	<u>0.002611%</u>	<u>0.000044%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 32,457,187	\$ 982,094	\$ 33,439,281
Pension Expense	\$ 6,639,152	\$ 42,037	\$ 6,681,189

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$ 33,147	\$ 22,669	\$ 55,816
Changes of Assumptions	3,878,834	174,063	4,052,897
Changes in Proportionate Share	564,407	6,561	570,968
County Contributions Subsequent to the Measurement Date	<u>3,848,472</u>	<u>34,701</u>	<u>3,883,173</u>
Total Deferred Outflows of Resources	<u>\$ 8,324,860</u>	<u>\$ 237,994</u>	<u>\$ 8,562,854</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 639,626	\$ 6,415	\$ 646,041
Net Difference between Projected and Actual Earnings on Pension Plan Investments	6,968,132	59,559	7,027,691
Changes in Proportionate Share	<u>185,604</u>	<u>274,668</u>	<u>460,272</u>
Total Deferred Inflows of Resources	<u>\$ 7,793,362</u>	<u>\$ 340,642</u>	<u>\$ 8,134,004</u>

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\$3,883,173 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2019	\$ 3,031,862	\$ (49,779)	\$ 2,982,083
2020	(417,133)	(49,045)	(466,178)
2021	(3,068,397)	(27,427)	(3,095,824)
2022	(2,863,306)	(11,098)	(2,874,404)
	<u>\$ (3,316,974)</u>	<u>\$ (137,349)</u>	<u>\$ (3,454,323)</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2017 are presented below.

Valuation Date	December 31, 2017
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described table.

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The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other Investments	18.00	5.26
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.50%) or one-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's Proportionate Share of the Net Pension Liability	\$ 57,635,695	\$ 32,457,187	\$ 11,465,899

Actuarial Assumptions – STRS

The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2018 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation*	Long Term Expected Real Rate of Return**
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

Wayne County, Ohio
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*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS’s investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net Pension Liability	\$ 1,434,364	\$ 982,094	\$ 599,492

NOTE 15 – DEFINED BENEFIT OPEB PLANS

The net OPEB asset/liability reported on the statement of net position represents a liability to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB asset/liability represents the County’s proportionate share of each OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan’s fiduciary net position. The net OPEB asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Wayne County, Ohio
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Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB asset/liability. Resulting adjustments to the net OPEB asset/liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net OPEB asset/liability* on the accrual basis of accounting. Any liability for the contractually-required OPEB contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Wayne County, Ohio
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Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0% of earnable salary and public safety and law enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14% of covered payroll. For the fiscal year ended June 30, 2018, STRS did not allocate any employer contributions to post-employment health care.

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OPEB Assets/Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB asset/liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB liability for STRS was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset/liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.205185%	0.004467%	
Prior Measurement Period	0.202123%	0.004423%	
Change in Proportion	<u>0.003062%</u>	<u>0.000044%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 22,281,580	\$ (71,780)	\$ 22,209,800
OPEB Expense	\$ 2,273,556	\$ (155,425)	\$ 2,118,131

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between Expected and			
Actual Experience	\$ 17,357	\$ 8,384	\$ 25,741
Changes of Assumptions	1,622,335	0	1,622,335
Changes in Proportionate Share	418,473	1,569	420,042
Total Deferred Outflows of Resources	<u>\$ 2,058,165</u>	<u>\$ 9,953</u>	<u>\$ 2,068,118</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 0	\$ 4,182	\$ 4,182
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	1,659,829	8,202	1,668,031
Changes of Assumptions	0	97,806	97,806
Total Deferred Inflows of Resources	<u>\$ 1,659,829</u>	<u>\$ 110,190</u>	<u>\$ 1,770,019</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Year Ending December 31:	OPERS	STRS	Total
2019	\$ 569,056	\$ (17,964)	\$ 551,092
2020	578,223	(17,964)	560,259
2021	(333,985)	(17,966)	(351,951)
2022	(414,958)	(16,104)	(431,062)
2023	0	(15,449)	(15,449)
Thereafter	0	(14,790)	(14,790)
	<u>\$ 398,336</u>	<u>\$ (100,237)</u>	<u>\$ 298,099</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015

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The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2% for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	<u>100.00 %</u>	<u>4.98 %</u>

Discount Rate A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23% was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50% and a municipal bond rate of 3.31%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future

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contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset/Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB asset/liability calculated using the single discount rate of 3.85%, as well as what the County's proportionate share of the net OPEB asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85%) or one-percentage-point higher (4.85%) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's Proportionate Share of the Net OPEB Liability:	\$ 29,602,040	\$ 22,281,580	\$ 16,359,400

Sensitivity of the County's Proportionate Share of the Net OPEB Asset/Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset/liability. The following table presents the net OPEB asset/liability calculated using the assumed trend rates, and the expected net OPEB asset/liability if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries' project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability:	\$ 21,318,722	\$ 22,281,580	\$ 23,276,186

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	6.00 percent	4.00 percent
Medicare	5.00 percent	4.00 percent
Prescription Drug		
Pre-Medicare	8.00 percent	4.00 percent
Medicare	-5.23 percent	4.00 percent

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return*</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
	<u>100.00 %</u>	

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS's

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2018. For June 30, 2017, the OPEB plan’s fiduciary net position was not projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, a blended discount rate of 4.13% which represents the long-term expected rate of return of 7.45% for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58% for the unfunded benefit payments was used to measure the total OPEB liability at June 30, 2017.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate Assumptions The following represents the net OPEB liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current assumption. Also shown is the net OPEB liability as of June 30, 2018, calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's Proportionate Share of the Net OPEB Liability (Asset):	\$ (61,522)	\$ (71,780)	\$ (80,401)
	1% Decrease	Current Health Care Cost Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability (Asset):	\$ (79,915)	\$ (71,780)	\$ (63,519)

Assumption Changes since the Prior Measurement Date The discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB). Valuation year per capita health care costs were updated.

Benefit Term Changes since the Prior Measurement Date The subsidy multiplier for non-Medicare benefit recipients was increased from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements. The “statement of revenue, expenditures, and changes in fund balance - budget (non-GAAP basis) and actual” presented for the General fund and major Special Revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. Encumbrances are treated as expenditures (budgetary basis) rather than restricted, committed, or assigned fund balance (GAAP).
4. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ (242,209)	\$ 517,165	\$ 593,400	\$ 208,662	\$ (325,128)	\$ (191,430)
Adjustments:						
Revenue accruals	414,751	(17,555)	145,207	(305,214)	69,468	(38,789)
Expenditure accruals	174,206	(35,982)	(80,367)	30,009	29,916	(12,345)
Funds budgeted elsewhere	(366,093)	-	-	-	-	-
Encumbrances	(995,663)	(722,015)	(590,558)	(698,201)	(395,264)	(1,862,212)
Budget Basis	<u>\$ (1,015,008)</u>	<u>\$ (258,387)</u>	<u>\$ 67,682</u>	<u>\$ (764,744)</u>	<u>\$ (621,008)</u>	<u>\$ (2,104,776)</u>

**As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Type Definitions*, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, employee benefit liability fund, certificate of title administration, equipment recorder, sheriff rotary, landfill, sheriff canine donations and victim assistance trust.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE 17 - CONTINGENT LIABILITIES AND SIGNIFICANT COMMITMENTS

A. Grants

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowance, if any, will be immaterial.

B. Litigation

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, no liability is anticipated in excess of insurance coverage.

C. Encumbrances

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

Fund	Amount
General	\$ 791,684
Motor Vehicle and Gas Tax	596,557
County Board of DD	338,909
Job and Family Services	458,210
Wayne County Care Center	338,269
Children Services Board	1,437,877
Other Governmental	1,739,103
	\$ 5,700,609

NOTE 18 - LANDFILL

On December 31, 1998, the County sold the Mt. Eaton Landfill, both the original landfill and the 55.89 acre expansion, as well as a majority of the County-owned assets used to operate the landfill. The sale of the landfill was final and all titles transferred completely on that date.

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. The EPA has certified both landfills are officially closed and in the post closure stage.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County has established a commitment for landfill contingencies, which has been included in the General fund for CAFR presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2018, the balance of the commitment for landfill contingencies was \$400,000. The General fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

NOTE 19 - FUND DEFICITS

As of December 31, 2018, the following had deficit fund balances. This deficit was caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor Capital Project Funds:

Federal Bridge Project	\$ 13,884
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NOTE 20 – SUBSEQUENT EVENT

The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$2,500,000 at 3% interest. The note will mature on June 19, 2020.

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Wayne County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Five Years (1)

	<u>2018</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>		<u>2014</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>									
County's Proportion of the Net Pension Liability	0.206891%		0.204280%		0.207947%		0.208289%		0.208289%
County's Proportionate Share of the Net Pension Liability	\$ 32,457,187	\$	46,388,628	\$	36,019,025	\$	25,192,789	\$	24,554,563
County's Covered Payroll	\$ 26,276,171	\$	26,688,779	\$	24,753,129	\$	24,590,085	\$	21,915,189
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	123.52%		173.81%		145.51%		102.45%		112.04%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%		77.25%		81.08%		86.45%		86.36%
<i>State Teachers Retirement System (STRS)</i>									
County's Proportion of the Net Pension Liability	0.004467%		0.004423%		0.005017%		0.006266%		0.67620%
County's Proportionate Share of the Net Pension Liability	\$ 982,094	\$	1,050,681	\$	1,679,334	\$	1,731,839	\$	1,644,726
County's Covered Payroll	\$ 498,357	\$	501,214	\$	601,343	\$	643,289	\$	597,177
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	197.07%		209.63%		279.26%		269.22%		275.42%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%		75.30%		66.80%		72.10%		73.00%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

Wayne County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - Pension
Last Ten Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 3,848,472	\$ 3,552,821	\$ 3,340,705	\$ 3,095,441
Contributions in Relation to the Contractually Required Contribution	<u>(3,848,472)</u>	<u>(3,552,821)</u>	<u>(3,340,705)</u>	<u>(3,095,441)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	\$ 24,753,129
Contributions as a Percentage of Covered Payroll	14.51%	13.52%	12.52%	12.51%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 70,958	\$ 69,770	\$ 70,170	\$ 84,188
Contributions in Relation to the Contractually Required Contribution	<u>(70,958)</u>	<u>(69,770)</u>	<u>(70,170)</u>	<u>(84,188)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

(n/a) Information prior to 2013 is not available.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$ 3,071,009	\$ 2,958,035	n/a	n/a	n/a	n/a
<u>(3,071,009)</u>	<u>(2,958,035)</u>	n/a	n/a	n/a	n/a
<u>\$ 0</u>	<u>\$ 0</u>	n/a	n/a	n/a	n/a
\$ 24,590,085	\$ 21,915,189	n/a	n/a	n/a	n/a
12.49%	13.50%	n/a	n/a	n/a	n/a
\$ 86,844	\$ 77,633	\$ 117,428	\$ 114,446	\$ 124,711	\$ 131,988
<u>(86,844)</u>	<u>(77,633)</u>	<u>(117,428)</u>	<u>(114,446)</u>	<u>(124,711)</u>	<u>(131,988)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 643,289	\$ 597,177	\$ 903,292	\$ 880,354	\$ 959,315	\$ 1,015,292
13.50%	13.00%	13.00%	13.00%	13.00%	13.00%

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Wayne County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
Last Two Years (1)

	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>		
County's Proportion of the Net OPEB Liability	0.205185%	0.202123%
County's Proportionate Share of the Net OPEB Liability	\$ 22,281,580	\$ 20,415,110
County's Covered Payroll	\$ 26,276,171	\$ 26,688,779
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	84.80%	76.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%
<i>State Teachers Retirement System (STRS)</i>		
County's Proportion of the Net OPEB Liability (Asset)	0.004467%	0.004423%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (71,780)	\$ 172,567
County's Covered Payroll	\$ 498,357	\$ 501,214
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.40%	34.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	176.00%	47.10%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

See accompanying notes to the required supplementary information.

Wayne County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - OPEB
Last Ten Years

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 0	\$ 805,422	\$ 1,876,579	n/a
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>(805,422)</u>	<u>(1,876,579)</u>	n/a
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	n/a
County's Covered Payroll (1)	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	n/a
Contributions as a Percentage of Covered Payroll	0.00%	3.07%	7.03%	n/a
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 0	\$ 0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(n/a) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$ 3,216	\$ 5,972	\$ 9,033	\$ 8,804	\$ 9,593	\$ 10,153
<u>(3,216)</u>	<u>(5,972)</u>	<u>(9,033)</u>	<u>(8,804)</u>	<u>(9,593)</u>	<u>(10,153)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 643,289	\$ 597,177	\$ 903,292	\$ 880,354	\$ 959,315	\$ 1,015,292
0.50%	1.00%	1.00%	1.00%	1.00%	1.00%

See accompanying notes to the required supplementary information.

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

Amounts reported in calendar year 2017 reflect an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. The following reductions were also made to the actuarial assumptions:

- Discount rate from 8.00 percent to 7.50 percent
- Wage inflation rate from 3.75 percent to 3.25 percent
- Price inflation from 3.00 percent to 2.50 percent

Changes in Assumptions – STRS

The Retirement Board approved several changes to the actuarial assumptions in 2017. The long term expected rate of return was reduced from 7.75 percent to 7.45 percent, the inflation assumption was lowered from 2.75 percent to 2.50 percent, the payroll growth assumption was lowered to 3.00 percent, and total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25 percent due to lower inflation. The healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

Changes in Benefit Terms - STRS

Effective July 1, 2017, the cost-of-living adjustment (COLA) was reduced to zero.

Note 2 - Net OPEB Liability

Changes in Assumptions - OPERS

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

Changes in Assumptions – STRS

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

For 2017, the discount rate was increased from 3.26 percent to 4.13 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)* and the long term expected rate of return was reduced from 7.75 percent to 7.45 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.

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**COMBINING STATEMENTS FOR
NONMAJOR GOVERNMENTAL FUNDS
AND
INDIVIDUAL FUND SCHEDULES FOR
GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds

Special revenue funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted for specified expenditure purposes. The following are the nonmajor special revenue funds, which Wayne County operates:

Delinquent Real Estate Tax Assessment Collection (DRETAC)

To account for a percentage of the monies received from delinquent real estate tax assessment collections. Half of the money is to be distributed to the prosecutor and the other half to the treasurer to be used for the collection of delinquent property taxes and assessments.

Real Estate Assessment

To account for state mandated countywide real estate reappraisals that are funded by charges to the County's political subdivisions and deducted from various tax settlements twice a year.

Indigent Guardianship

To account for Probate Court fees which are used to provide legal guardianship for indigents.

Dog and Kennel

To account for the dog warden's operations, financed by the sale of dog tags, kennel permits and fine collections.

Hazardous Materials

To account for donations solicited to transport hazardous materials in the event of a countywide disaster.

Child Enforcement Agency

To account for various federal and state grants used to provide public assistance to children.

Community Development Block Grant (CDBG)

To account for revenue from the federal government received through the community development grant program and loan repayments for monies loaned to businesses, institutions and organizations in the County.

Ditch Maintenance

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches in the County.

Law Enforcement

To account for state grants for costs incurred for public safety equipment and overtime wages incurred for police officers.

Enforcement and Education

To account for grant monies received from municipal court DUI arrests to be used for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

Indigent Drivers Alcohol Treatment

To account for fines levied against convicted DUI offenders in accordance with Ohio Revised Code Section 4511.191.

Probation Services

To account for fees charges to those who have committed crimes and have been sentenced to probation by the Common Pleas Court. The fees help pay for the costs incurred by the County to provide probation services.

Felony Delinquent Care and Custody

To account for State funding used to provide placement services for youths who have been convicted of a felony charge.

Solid Waste District Litter Grant

To account for local grants which fund police patrolling within the community which help prevent littering.

Local Emergency Planning

To account for state grant monies used for the purchase of equipment and services.

Nonmajor Special Revenue Funds

Other Nonmajor Special Revenue Funds

<i>Pilot Probation Grant</i>	<i>Law Enforcement Training</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>Court Computerization</i>	<i>Law Library</i>	<i>Moving Forward Demolition Grant</i>
<i>Victim Witness Assistance Program</i>	<i>Pre-Trial Diversion Program</i>	<i>Dispute Resolution Fee</i>
<i>Home Arrest Grant</i>	<i>Deputy Registrar</i>	<i>Asset Preservation & Recovery</i>
<i>VOCA Grant</i>	<i>E 911 System</i>	<i>Conduct of Business</i>
<i>Mediation Services</i>	<i>VAWA Investigative Enhancement</i>	<i>Targeted Community Alternative Program</i>
<i>Municipal Court Probation</i>	<i>USDA Rural Business Enterprise</i>	<i>Ohio Attorney General Law Enforcement</i>
<i>Department of Justice Probation</i>	<i>Foreclosure Management</i>	<i>Justice Reinvestment & Incentive Grant</i>
<i>Juvenile Court Special Project</i>	<i>Marriage License Fees</i>	<i>Family Drug Court</i>
<i>Juvenile Probation Services</i>		

The following nonmajor special revenue funds are included with the general fund for GAAP Reporting purposes as they do not have a restricted or committed revenue source.

<i>Mt. Eaton Landfill</i>	<i>Recorder's Equipment</i>	<i>Employee Benefits Liability</i>
<i>Unclaimed Monies</i>	<i>Certificate of Title Administration</i>	<i>Sheriff Rotary</i>
<i>Victim's Assistance Trust</i>	<i>Sheriff Canine Donations</i>	

Nonmajor Debt Service Fund

Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary fund types. Following is a description of all nonmajor capital projects funds:

County Building Construction

This fund accounts for bond proceeds, grants, investment income and transfers from other funds, which are used to acquire, construct, or improve County buildings.

OPWC

To account for state grants and local matching funds used for the improvement of bridges and roads within the County.

Justice Center Communications

To account for revenue received from federal grants, local matching funds, and dispatching service contracts to be used for the purchase of additional equipment for the County dispatch system.

Federal Bridge Project

To account for federal grants used for the construction of bridges within the County.

Airport Improvement

To account for federal grants, donations and contributions from private sources used for capital purchases and repairs at the Wayne County Airport.

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 6,554,280	\$ 1,400,360	\$ 5,688,368	\$ 13,643,008
Cash and Investments:				
In Segregated Accounts	8,713	-	-	8,713
Receivables:				
Accounts	78,507	-	636	79,143
Due from Other Governments	464,149	-	61,173	525,322
Materials and Supplies Inventory	1,407	-	-	1,407
Loans Receivable	368,114	-	-	368,114
Prepaid Items	51,045	-	-	51,045
<i>Total Assets</i>	<u>\$ 7,526,215</u>	<u>\$ 1,400,360</u>	<u>\$ 5,750,177</u>	<u>\$ 14,676,752</u>
Liabilities				
Accounts Payable	\$ 209,296	\$ -	\$ 921	\$ 210,217
Contracts Payable	-	-	296,941	296,941
Accrued Wages and Benefits	172,233	-	-	172,233
Due to Other Governments	53,171	-	-	53,171
Due to Other Funds	4,381	-	-	4,381
Notes Payable	-	500,000	-	500,000
<i>Total Liabilities</i>	<u>439,081</u>	<u>500,000</u>	<u>297,862</u>	<u>1,236,943</u>
Deferred Inflows of Resources				
Unavailable Revenue	262,038	-	-	262,038
<i>Total Deferred Inflows of Resources</i>	<u>262,038</u>	<u>-</u>	<u>-</u>	<u>262,038</u>
Fund Balances				
Nonspendable	52,452	-	-	52,452
Restricted	6,772,644	-	1,755,801	8,528,445
Committed	-	900,360	3,710,398	4,610,758
Unassigned	-	-	(13,884)	(13,884)
<i>Total Fund Balances</i>	<u>6,825,096</u>	<u>900,360</u>	<u>5,452,315</u>	<u>13,177,771</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 7,526,215</u>	<u>\$ 1,400,360</u>	<u>\$ 5,750,177</u>	<u>\$ 14,676,752</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 2,580,563	\$ -	\$ 74,344	\$ 2,654,907
Licenses and Permits	590,964	-	-	590,964
Fines and Forfeitures	555,468	-	-	555,468
Intergovernmental	3,105,317	-	1,411,025	4,516,342
Special Assessments	3,679	-	-	3,679
Interest	17,987	-	-	17,987
Rent	7,000	-	25,065	32,065
Contributions and Donations	58,148	-	-	58,148
Other	150,658	5,000	-	155,658
<i>Total Revenues</i>	<u>7,069,784</u>	<u>5,000</u>	<u>1,510,434</u>	<u>8,585,218</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,866,093	-	-	1,866,093
Judicial	643,924	-	-	643,924
Public Safety	2,133,050	-	-	2,133,050
Public Works	58,679	-	-	58,679
Health	494,860	-	-	494,860
Human Services	1,415,091	-	-	1,415,091
Economic Development and Assistance	280,100	-	-	280,100
Capital Outlay	-	-	1,651,032	1,651,032
Debt Service:				
Principal Retirement	-	3,752,077	-	3,752,077
Interest and Fiscal Charges	-	214,544	-	214,544
<i>Total Expenditures</i>	<u>6,891,797</u>	<u>3,966,621</u>	<u>1,651,032</u>	<u>12,509,450</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	177,987	(3,961,621)	(140,598)	(3,924,232)
Other Financing Sources (Uses)				
Issuance from Loans	-	2,500,000	-	2,500,000
Premium on Note Issuance	-	29,160	-	29,160
Transfers In	65,758	1,391,821	1,420,000	2,877,579
Transfers Out	(3,071)	-	-	(3,071)
<i>Total Other Financing Sources (Uses)</i>	<u>62,687</u>	<u>3,920,981</u>	<u>1,420,000</u>	<u>5,403,668</u>
<i>Net Change in Fund Balances</i>	240,674	(40,640)	1,279,402	1,479,436
<i>Fund Balances Beginning of Year</i>	6,584,477	941,000	4,172,913	11,698,390
<i>Increase (Decrease) in Consumable for Inventory</i>	(55)	-	-	(55)
<i>Fund Balances End of Year</i>	<u>\$ 6,825,096</u>	<u>\$ 900,360</u>	<u>\$ 5,452,315</u>	<u>\$ 13,177,771</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel
Assets				
Equity in Pooled Cash and Investments	\$ 168,228	\$ 1,752,075	\$ 89,851	\$ 184,701
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	50
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 168,228</u>	<u>\$ 1,752,075</u>	<u>\$ 89,851</u>	<u>\$ 184,751</u>
Liabilities				
Accounts Payable	\$ -	\$ 36,814	\$ -	\$ 2,914
Accrued Wages and Benefits	6,337	37,695	-	12,839
Due to Other Governments	1,515	11,926	-	7,369
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>7,852</u>	<u>86,435</u>	<u>-</u>	<u>23,122</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	160,376	1,665,640	89,851	161,629
<i>Total Fund Balances (Deficit)</i>	<u>160,376</u>	<u>1,665,640</u>	<u>89,851</u>	<u>161,629</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 168,228</u>	<u>\$ 1,752,075</u>	<u>\$ 89,851</u>	<u>\$ 184,751</u>

<u>Hazardous Materials</u>	<u>Child Enforcement Agency</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>
\$ 11,073	\$ 1,107,036	\$ 145,032	\$ 45,224	\$ 11,462	\$ 5,410	\$ 18,155
-	7,939	-	-	774	-	-
-	28,364	-	-	-	60	1,130
-	77,347	-	-	6,981	-	-
-	1,407	-	-	-	-	-
-	-	368,114	-	-	-	-
2,164	24,690	-	-	-	-	-
<u>\$ 13,237</u>	<u>\$ 1,246,783</u>	<u>\$ 513,146</u>	<u>\$ 45,224</u>	<u>\$ 19,217</u>	<u>\$ 5,470</u>	<u>\$ 19,285</u>
\$ -	\$ 324	\$ 68,034	\$ -	\$ -	\$ -	\$ -
769	54,136	-	-	-	-	-
912	17,679	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,681</u>	<u>72,139</u>	<u>68,034</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	6,010	-	-
-	-	-	-	<u>6,010</u>	-	-
2,164	26,097	-	-	-	-	-
9,392	1,148,547	445,112	45,224	13,207	5,470	19,285
<u>11,556</u>	<u>1,174,644</u>	<u>445,112</u>	<u>45,224</u>	<u>13,207</u>	<u>5,470</u>	<u>19,285</u>
<u>\$ 13,237</u>	<u>\$ 1,246,783</u>	<u>\$ 513,146</u>	<u>\$ 45,224</u>	<u>\$ 19,217</u>	<u>\$ 5,470</u>	<u>\$ 19,285</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning
Assets				
Equity in Pooled Cash and Investments	\$ 133,493	\$ 647,979	\$ 48,859	\$ 29,782
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	420	-	-	-
Due from Other Governments	-	117,539	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 133,913</u>	<u>\$ 765,518</u>	<u>\$ 48,859</u>	<u>\$ 29,782</u>
Liabilities				
Accounts Payable	\$ -	\$ 41,311	\$ 397	\$ -
Accrued Wages and Benefits	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	-	4,381	-	-
	<u>-</u>	<u>45,692</u>	<u>397</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	58,770	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>58,770</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	133,913	661,056	48,462	29,782
<i>Total Fund Balances (Deficit)</i>	<u>133,913</u>	<u>661,056</u>	<u>48,462</u>	<u>29,782</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 133,913</u>	<u>\$ 765,518</u>	<u>\$ 48,859</u>	<u>\$ 29,782</u>

Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
\$ 72,838	\$ 111,818	\$ 32,701	\$ 10,767	\$ 10,764	\$ 13,443	\$ 129,118
-	-	-	-	-	-	-
-	12,370	-	-	-	9,696	16,837
-	-	110,257	56,373	23,241	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	23,850	-	-	-	-	341
<u>\$ 72,838</u>	<u>\$ 148,038</u>	<u>\$ 142,958</u>	<u>\$ 67,140</u>	<u>\$ 34,005</u>	<u>\$ 23,139</u>	<u>\$ 146,296</u>
\$ -	\$ 9,839	\$ -	\$ -	\$ 2,250	\$ -	\$ -
11,236	3,377	6,920	5,319	-	6,001	5,462
1,726	1,102	2,275	1,735	-	923	840
-	-	-	-	-	-	-
<u>12,962</u>	<u>14,318</u>	<u>9,195</u>	<u>7,054</u>	<u>2,250</u>	<u>6,924</u>	<u>6,302</u>
-	-	99,962	28,186	21,113	-	-
-	-	99,962	28,186	21,113	-	-
-	23,850	-	-	-	-	341
59,876	109,870	33,801	31,900	10,642	16,215	139,653
59,876	133,720	33,801	31,900	10,642	16,215	139,994
<u>\$ 72,838</u>	<u>\$ 148,038</u>	<u>\$ 142,958</u>	<u>\$ 67,140</u>	<u>\$ 34,005</u>	<u>\$ 23,139</u>	<u>\$ 146,296</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Department of Justice Probation	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 57,323	\$ 30,497	\$ 24,820
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 57,323</u>	<u>\$ 30,497</u>	<u>\$ 24,820</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Accrued Wages and Benefits	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	57,323	30,497	24,820
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>57,323</u>	<u>30,497</u>	<u>24,820</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 57,323</u>	<u>\$ 30,497</u>	<u>\$ 24,820</u>

Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
\$ 375,806	\$ 46,188	\$ 38,592	\$ 848,980	\$ 16,255	\$ 3,041	\$ 33,545
-	-	-	-	-	-	-
4,734	1,793	-	-	-	-	1,100
-	-	-	-	23,583	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 380,540</u>	<u>\$ 47,981</u>	<u>\$ 38,592</u>	<u>\$ 848,980</u>	<u>\$ 39,838</u>	<u>\$ 3,041</u>	<u>\$ 34,645</u>
\$ 17,651	\$ -	\$ -	\$ 467	\$ -	\$ -	\$ 2,421
1,140	666	13,119	547	3,095	-	303
176	240	3,646	84	475	-	47
-	-	-	-	-	-	-
<u>18,967</u>	<u>906</u>	<u>16,765</u>	<u>1,098</u>	<u>3,570</u>	<u>-</u>	<u>2,771</u>
-	-	-	-	23,583	-	-
-	-	-	-	23,583	-	-
-	-	-	-	-	-	-
361,573	47,075	21,827	847,882	12,685	3,041	31,874
<u>361,573</u>	<u>47,075</u>	<u>21,827</u>	<u>847,882</u>	<u>12,685</u>	<u>3,041</u>	<u>31,874</u>
<u>\$ 380,540</u>	<u>\$ 47,981</u>	<u>\$ 38,592</u>	<u>\$ 848,980</u>	<u>\$ 39,838</u>	<u>\$ 3,041</u>	<u>\$ 34,645</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Moving Forward Demolition Grant	Dispute Resolution Fee
Assets				
Equity in Pooled Cash and Investments	\$ 10,612	\$ 49,513	\$ -	\$ 4,775
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	527	1,426	-	-
Due from Other Governments	-	-	-	-
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 11,139</u>	<u>\$ 50,939</u>	<u>\$ -</u>	<u>\$ 4,775</u>
Liabilities				
Accounts Payable	\$ 10,612	\$ 1,249	\$ -	\$ -
Accrued Wages and Benefits	-	-	-	-
Due to Other Governments	-	-	-	-
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>10,612</u>	<u>1,249</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	527	49,690	-	4,775
<i>Total Fund Balances (Deficit)</i>	<u>527</u>	<u>49,690</u>	<u>-</u>	<u>4,775</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,139</u>	<u>\$ 50,939</u>	<u>\$ -</u>	<u>\$ 4,775</u>

Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Justice Reinvestment & Incentive Grant	Family Drug Court Program	Totals
\$ 35,536	\$ 1,909	\$ 81,641	\$ 8,210	\$ 107,228	\$ -	\$ 6,554,280
-	-	-	-	-	-	8,713
-	-	-	-	-	-	78,507
-	-	-	-	48,828	-	464,149
-	-	-	-	-	-	1,407
-	-	-	-	-	-	368,114
-	-	-	-	-	-	51,045
<u>\$ 35,536</u>	<u>\$ 1,909</u>	<u>\$ 81,641</u>	<u>\$ 8,210</u>	<u>\$ 156,056</u>	<u>\$ -</u>	<u>\$ 7,526,215</u>
\$ -	\$ -	\$ 8,733	\$ 3,580	\$ 2,700	\$ -	\$ 209,296
-	-	-	-	3,272	-	172,233
-	-	-	-	501	-	53,171
-	-	-	-	-	-	4,381
-	-	8,733	3,580	6,473	-	439,081
-	-	-	-	24,414	-	262,038
-	-	-	-	24,414	-	262,038
-	-	-	-	-	-	52,452
35,536	1,909	72,908	4,630	125,169	-	6,772,644
<u>35,536</u>	<u>1,909</u>	<u>72,908</u>	<u>4,630</u>	<u>125,169</u>	<u>-</u>	<u>6,825,096</u>
<u>\$ 35,536</u>	<u>\$ 1,909</u>	<u>\$ 81,641</u>	<u>\$ 8,210</u>	<u>\$ 156,056</u>	<u>\$ -</u>	<u>\$ 7,526,215</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel
Revenues				
Charges for Services	\$ 158,942	\$ 1,348,050	\$ 17,176	\$ -
Licenses and Permits	-	55	-	273,882
Fines and Forfeitures	-	-	-	2,779
Intergovernmental	-	-	-	2,500
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	7,000
Contributions and Donations	-	-	-	58,148
Other	16,603	9,360	-	29,064
<i>Total Revenues</i>	<u>175,545</u>	<u>1,357,465</u>	<u>17,176</u>	<u>373,373</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	179,579	1,263,832	-	-
Judicial	-	-	7,070	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Health	-	-	-	448,093
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>179,579</u>	<u>1,263,832</u>	<u>7,070</u>	<u>448,093</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,034)	93,633	10,106	(74,720)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(4,034)	93,633	10,106	(74,720)
<i>Fund Balances (Deficit) Beginning of of Year</i>	164,410	1,572,007	79,745	236,349
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 160,376</u>	<u>\$ 1,665,640</u>	<u>\$ 89,851</u>	<u>\$ 161,629</u>

Hazardous Materials	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
\$ 1,820	\$ 335,693	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	7,928	888	33,318
12,500	1,226,671	160,188	-	16,381	-	-
-	-	-	3,679	-	-	-
-	-	17,987	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,862	63,382	-	-	-	-	-
<u>39,182</u>	<u>1,625,746</u>	<u>178,175</u>	<u>3,679</u>	<u>24,309</u>	<u>888</u>	<u>33,318</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	19,077	3,941	70,000
-	-	-	-	-	-	-
46,767	-	-	-	-	-	-
-	1,415,091	-	-	-	-	-
-	-	280,100	-	-	-	-
<u>46,767</u>	<u>1,415,091</u>	<u>280,100</u>	<u>-</u>	<u>19,077</u>	<u>3,941</u>	<u>70,000</u>
(7,585)	210,655	(101,925)	3,679	5,232	(3,053)	(36,682)
-	-	-	-	-	-	-
-	-	-	-	(3,071)	-	-
-	-	-	-	(3,071)	-	-
(7,585)	210,655	(101,925)	3,679	2,161	(3,053)	(36,682)
19,141	964,044	547,037	41,545	11,046	8,523	55,967
-	(55)	-	-	-	-	-
<u>\$ 11,556</u>	<u>\$ 1,174,644</u>	<u>\$ 445,112</u>	<u>\$ 45,224</u>	<u>\$ 13,207</u>	<u>\$ 5,470</u>	<u>\$ 19,285</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning
Revenues				
Charges for Services	\$ 22,096	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	1,183	-	-	-
Intergovernmental	-	455,208	95,000	29,382
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>23,279</u>	<u>455,208</u>	<u>95,000</u>	<u>29,382</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	50,351	513,488	-	26,762
Public Works	-	-	58,679	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>50,351</u>	<u>513,488</u>	<u>58,679</u>	<u>26,762</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(27,072)	(58,280)	36,321	2,620
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(27,072)	(58,280)	36,321	2,620
<i>Fund Balances (Deficit) Beginning of of Year</i>	160,985	719,336	12,141	27,162
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 133,913</u>	<u>\$ 661,056</u>	<u>\$ 48,462</u>	<u>\$ 29,782</u>

Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,034	\$ 225,435
-	-	-	-	-	-	-
-	248,165	-	-	-	-	-
252,552	-	113,570	112,746	18,057	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>252,552</u>	<u>248,165</u>	<u>113,570</u>	<u>112,746</u>	<u>18,057</u>	<u>151,034</u>	<u>225,435</u>
-	-	-	-	-	-	-
-	277,906	-	-	-	-	-
222,131	-	149,056	113,160	30,963	172,347	157,188
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>222,131</u>	<u>277,906</u>	<u>149,056</u>	<u>113,160</u>	<u>30,963</u>	<u>172,347</u>	<u>157,188</u>
30,421	(29,741)	(35,486)	(414)	(12,906)	(21,313)	68,247
-	-	31,814	-	6,673	-	-
-	-	-	-	-	-	-
-	-	<u>31,814</u>	-	<u>6,673</u>	-	-
30,421	(29,741)	(3,672)	(414)	(6,233)	(21,313)	68,247
29,455	163,461	37,473	32,314	16,875	37,528	71,747
-	-	-	-	-	-	-
<u>\$ 59,876</u>	<u>\$ 133,720</u>	<u>\$ 33,801</u>	<u>\$ 31,900</u>	<u>\$ 10,642</u>	<u>\$ 16,215</u>	<u>\$ 139,994</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2018

	Department of Justice Probation	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
Revenues				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	33,747	3,995	-
Intergovernmental	37,300	-	-	23,820
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>37,300</u>	<u>33,747</u>	<u>3,995</u>	<u>23,820</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	1,289	-	-
Public Safety	37,300	-	2,824	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>37,300</u>	<u>1,289</u>	<u>2,824</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	-	32,458	1,171	23,820
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	-	32,458	1,171	23,820
<i>Fund Balances (Deficit) Beginning of of Year</i>	-	24,865	29,326	1,000
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 57,323</u>	<u>\$ 30,497</u>	<u>\$ 24,820</u>

Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System	VAWA Investigative Enhancement	USDA Rural Business Enterprise	Foreclosure Management
\$ -	\$ 13,050	\$ -	\$ 250,499	\$ -	\$ -	\$ 15,221
-	-	317,027	-	-	-	-
190,512	8,025	-	-	-	-	-
-	-	-	-	60,163	608	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
246	-	7,141	-	-	-	-
<u>190,758</u>	<u>21,075</u>	<u>324,168</u>	<u>250,499</u>	<u>60,163</u>	<u>608</u>	<u>15,221</u>
-	-	345,958	-	76,724	-	-
179,266	-	-	-	-	-	23,884
-	10,276	-	205,670	43,979	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>179,266</u>	<u>10,276</u>	<u>345,958</u>	<u>205,670</u>	<u>120,703</u>	<u>-</u>	<u>23,884</u>
11,492	10,799	(21,790)	44,829	(60,540)	608	(8,663)
-	-	-	-	27,271	-	-
-	-	-	-	-	-	-
-	-	-	-	<u>27,271</u>	-	-
11,492	10,799	(21,790)	44,829	(33,269)	608	(8,663)
350,081	36,276	43,617	803,053	45,954	2,433	40,537
-	-	-	-	-	-	-
<u>\$ 361,573</u>	<u>\$ 47,075</u>	<u>\$ 21,827</u>	<u>\$ 847,882</u>	<u>\$ 12,685</u>	<u>\$ 3,041</u>	<u>\$ 31,874</u>

(Continued)

Wayne County, Ohio*Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Special Revenue Funds**For the Year Ended December 31, 2018*

	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Moving Forward Demolition Grant	Dispute Resolution Fee
Revenues				
Charges for Services	\$ 19,241	\$ -	\$ -	\$ 2,820
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	24,928	-	-
Intergovernmental	-	-	5,666	-
Special Assessments	-	-	-	-
Interest	-	-	-	-
Rent	-	-	-	-
Contributions and Donations	-	-	-	-
Other	-	-	-	-
<i>Total Revenues</i>	<u>19,241</u>	<u>24,928</u>	<u>5,666</u>	<u>2,820</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	19,476	23,332	-	-
Public Works	-	-	-	-
Health	-	-	-	-
Human Services	-	-	-	-
Economic Development and Assistance	-	-	-	-
<i>Total Expenditures</i>	<u>19,476</u>	<u>23,332</u>	<u>-</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(235)	1,596	5,666	2,820
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(235)	1,596	5,666	2,820
<i>Fund Balances (Deficit) Beginning of of Year</i>	762	48,094	(5,666)	1,955
Increase (Decrease) in Consumable Inventory	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 527</u>	<u>\$ 49,690</u>	<u>\$ -</u>	<u>\$ 4,775</u>

Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Justice Reinvestment & Incentive Grant	Family Drug Court	Totals
\$ 18,437	\$ 1,049	\$ -	\$ -	\$ -	\$ -	\$ 2,580,563
-	-	-	-	-	-	590,964
-	-	-	-	-	-	555,468
-	-	258,969	17,900	146,483	59,653	3,105,317
-	-	-	-	-	-	3,679
-	-	-	-	-	-	17,987
-	-	-	-	-	-	7,000
-	-	-	-	-	-	58,148
-	-	-	-	-	-	150,658
<u>18,437</u>	<u>1,049</u>	<u>258,969</u>	<u>17,900</u>	<u>146,483</u>	<u>59,653</u>	<u>7,069,784</u>
-	-	-	-	-	-	1,866,093
300	-	-	-	94,556	59,653	643,924
-	-	243,829	17,900	-	-	2,133,050
-	-	-	-	-	-	58,679
-	-	-	-	-	-	494,860
-	-	-	-	-	-	1,415,091
-	-	-	-	-	-	280,100
<u>300</u>	<u>-</u>	<u>243,829</u>	<u>17,900</u>	<u>94,556</u>	<u>59,653</u>	<u>6,891,797</u>
18,137	1,049	15,140	-	51,927	-	177,987
-	-	-	-	-	-	65,758
-	-	-	-	-	-	(3,071)
-	-	-	-	-	-	62,687
<u>18,137</u>	<u>1,049</u>	<u>15,140</u>	<u>-</u>	<u>51,927</u>	<u>-</u>	<u>240,674</u>
17,399	860	57,768	4,630	73,242	-	6,584,477
-	-	-	-	-	-	(55)
<u>\$ 35,536</u>	<u>\$ 1,909</u>	<u>\$ 72,908</u>	<u>\$ 4,630</u>	<u>\$ 125,169</u>	<u>\$ -</u>	<u>\$ 6,825,096</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	<u>County Building Construction</u>	<u>OPWC</u>	<u>Justice Center Communications</u>
Assets			
Equity in Pooled Cash and Investments	\$ 5,191,479	\$ 203,400	\$ 97,278
Receivables:			
Accounts	636	-	-
Due from Other Governments	-	-	-
<i>Total Assets</i>	<u>\$ 5,192,115</u>	<u>\$ 203,400</u>	<u>\$ 97,278</u>
Liabilities			
Accounts Payable	\$ 921	\$ -	\$ -
Contracts Payable	34,379	187,505	-
<i>Total Liabilities</i>	<u>35,300</u>	<u>187,505</u>	<u>-</u>
Fund Balances			
Restricted	1,543,695	15,895	-
Committed	3,613,120	-	97,278
Unassigned	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>5,156,815</u>	<u>15,895</u>	<u>97,278</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 5,192,115</u>	<u>\$ 203,400</u>	<u>\$ 97,278</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 196,211	\$ 5,688,368
-	-	636
61,173	-	61,173
<u>\$ 61,173</u>	<u>\$ 196,211</u>	<u>\$ 5,750,177</u>
\$ -	\$ -	\$ 921
75,057	-	296,941
<u>75,057</u>	<u>-</u>	<u>297,862</u>
-	196,211	1,755,801
-	-	3,710,398
(13,884)	-	(13,884)
<u>(13,884)</u>	<u>196,211</u>	<u>5,452,315</u>
<u>\$ 61,173</u>	<u>\$ 196,211</u>	<u>\$ 5,750,177</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2018

	County Building Construction	OPWC	Justice Center Communications
Revenues			
Charges for Services	\$ 11,230	\$ -	\$ 63,114
Intergovernmental	419,919	385,906	-
Rent	25,065	-	-
<i>Total Revenues</i>	<u>456,214</u>	<u>385,906</u>	<u>63,114</u>
Expenditures			
Capital Outlay	631,307	370,012	43,113
<i>Total Expenditures</i>	<u>631,307</u>	<u>370,012</u>	<u>43,113</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(175,093)	15,894	20,001
Other Financing Sources			
Transfers In	1,420,000	-	-
<i>Total Other Financing Sources</i>	<u>1,420,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	1,244,907	15,894	20,001
<i>Fund Balances Beginning of Year</i>	3,911,908	1	77,277
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 5,156,815</u>	<u>\$ 15,895</u>	<u>\$ 97,278</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 74,344
592,716	12,484	1,411,025
-	-	25,065
<u>592,716</u>	<u>12,484</u>	<u>1,510,434</u>
606,600	-	1,651,032
<u>606,600</u>	<u>-</u>	<u>1,651,032</u>
(13,884)	12,484	(140,598)
-	-	1,420,000
<u>-</u>	<u>-</u>	<u>1,420,000</u>
(13,884)	12,484	1,279,402
-	183,727	4,172,913
<u>\$ (13,884)</u>	<u>\$ 196,211</u>	<u>\$ 5,452,315</u>

**INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 4,282,601	\$ 4,379,200	\$ 96,599
Permissive Sales Taxes	11,790,499	11,484,132	(306,367)
Charges for Services	3,221,263	3,470,590	249,327
Licenses and Permits	154,030	162,985	8,955
Fines and Forfeitures	256,000	276,104	20,104
Intergovernmental	3,583,000	4,397,294	814,294
Interest	650,000	1,004,265	354,265
Rent	120,000	132,529	12,529
Other	693,994	800,140	106,146
<i>Total Revenues</i>	<u>24,751,387</u>	<u>26,107,239</u>	<u>1,355,852</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	905,383	790,445	114,938
Other	503,204	186,757	316,447
Total Commissioners Office	<u>1,408,587</u>	<u>977,202</u>	<u>431,385</u>
Microfilm			
Personal Services	254,642	254,166	476
Materials and Supplies	17,324	9,946	7,378
Contractual Services	10,992	8,292	2,700
Other	490	445	45
Total Microfilm	<u>283,448</u>	<u>272,849</u>	<u>10,599</u>
Auditor's Office			
Personal Services	450,922	446,189	4,733
Materials and Supplies	3,256	2,807	449
Contractual Services	39,720	38,900	820
Other	24,029	21,828	2,201
Total Auditor's Office	<u>517,927</u>	<u>509,724</u>	<u>8,203</u>
Treasurer			
Personal Services	222,310	198,830	23,480
Materials and Supplies	25,980	25,980	-
Contractual Services	41,000	40,701	299
Other	20,998	17,436	3,562
Total Treasurer	<u>310,288</u>	<u>282,947</u>	<u>27,341</u>
Prosecutor			
Personal Services	1,056,234	1,045,384	10,850
Contractual Services	40,800	40,800	-
Other	69,371	69,371	-
Total Prosecutor	<u>1,166,405</u>	<u>1,155,555</u>	<u>10,850</u>
Data Processing			
Personal Services	93,568	93,376	192
Materials and Supplies	1,880	1,000	880
Contractual Services	82,262	80,593	1,669
Other	13,287	13,244	43
Total Data Processing	<u>190,997</u>	<u>188,213</u>	<u>2,784</u>
Planning Commission			
Personal Services	178,734	177,739	995
Contractual Services	133,500	133,500	-
Other	120,123	119,987	136
Total Planning Commission	<u>432,357</u>	<u>431,226</u>	<u>1,131</u>

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	452,508	432,188	20,320
Materials and Supplies	15,001	11,000	4,001
Contractual Services	112,279	111,002	1,277
Capital Outlay	10,824	3,000	7,824
Other	15,969	12,900	3,069
Total Board of Elections	<u>606,581</u>	<u>570,090</u>	<u>36,491</u>
Recorder			
Personal Services	231,615	231,229	386
Total Recorder	<u>231,615</u>	<u>231,229</u>	<u>386</u>
Maintenance and Operations			
Personal Services	281,908	276,727	5,181
Materials and Supplies	118,137	84,457	33,680
Contractual Services	1,355,340	1,266,645	88,695
Other	271,394	239,968	31,426
Total Maintenance and Operations	<u>2,026,779</u>	<u>1,867,797</u>	<u>158,982</u>
Board of Revision			
Other	6,000	3,000	3,000
Total Board of Revision	<u>6,000</u>	<u>3,000</u>	<u>3,000</u>
Building and Grounds			
Capital Outlay	517,029	498,268	18,761
Total Building and Grounds	<u>517,029</u>	<u>498,268</u>	<u>18,761</u>
Real Estate Property Taxes			
Other	90,000	61,396	28,604
Total Real Estate Property Taxes	<u>90,000</u>	<u>61,396</u>	<u>28,604</u>
Insurance and Pensions			
Personal Services	2,034	-	2,034
Contractual Services	856,761	596,679	260,082
Other	8,028	3,700	4,328
Total Insurance and Pensions	<u>866,823</u>	<u>600,379</u>	<u>266,444</u>
Professional Services			
Contractual Services	87,845	72,386	15,459
Total Professional Services	<u>87,845</u>	<u>72,386</u>	<u>15,459</u>
Miscellaneous			
Contractual Services	144,635	78,564	66,071
Other	126,858	30,749	96,109
Total Miscellaneous	<u>271,493</u>	<u>109,313</u>	<u>162,180</u>
Total General Government- Legislative and Executive	<u>9,014,174</u>	<u>7,831,574</u>	<u>1,182,600</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	585,100	577,722	7,378
Materials and Supplies	830	830	-
Contractual Services	133,330	127,131	6,199
Other	8,845	8,623	222
Total Common Pleas Court	<u>728,105</u>	<u>714,306</u>	<u>13,799</u>
Juvenile Court			
Personal Services	623,290	592,629	30,661
Materials and Supplies	2,793	2,793	-
Contractual Services	255,286	200,399	54,887
Other	37,100	37,100	-
Total Juvenile Court	<u>918,469</u>	<u>832,921</u>	<u>85,548</u>

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	282,856	279,318	3,538
Materials and Supplies	4,289	4,289	-
Contractual Services	1,173	1,148	25
Other	5,257	5,257	-
Total Probate Court	<u>293,575</u>	<u>290,012</u>	<u>3,563</u>
Clerk of Courts			
Personal Services	1,136,329	1,044,594	91,735
Materials and Supplies	12,845	7,013	5,832
Contractual Services	2,300	500	1,800
Other	3,808	2,364	1,444
Total Clerk of Courts	<u>1,155,282</u>	<u>1,054,471</u>	<u>100,811</u>
Municipal Court			
Personal Services	988,820	978,701	10,119
Materials and Supplies	1,136	1,136	-
Contractual Services	85,280	71,040	14,240
Other	66,285	65,524	761
Total Municipal Court	<u>1,141,521</u>	<u>1,116,401</u>	<u>25,120</u>
Public Defender			
Personal Services	642,011	628,932	13,079
Materials and Supplies	609	400	209
Contractual Services	4,275	500	3,775
Other	11,427	7,835	3,592
Total Public Defender	<u>658,322</u>	<u>637,667</u>	<u>20,655</u>
District Court of Appeals			
Contractual Services	50,000	35,277	14,723
Total District Court of Appeals	<u>50,000</u>	<u>35,277</u>	<u>14,723</u>
Jury Commission			
Personal Services	11,859	11,681	178
Materials and Supplies	1,910	470	1,440
Total Jury Commission	<u>13,769</u>	<u>12,151</u>	<u>1,618</u>
Adult Probation			
Personal Services	258,035	227,812	30,223
Other	62	62	-
Total Adult Probation	<u>258,097</u>	<u>227,874</u>	<u>30,223</u>
Juvenile Probation			
Personal Services	524,213	521,889	2,324
Other	15,041	15,041	-
Total Juvenile Probation	<u>539,254</u>	<u>536,930</u>	<u>2,324</u>
Total General Government-Judicial	<u>5,756,394</u>	<u>5,458,010</u>	<u>298,384</u>
Total General Government	<u>14,770,568</u>	<u>13,289,584</u>	<u>1,480,984</u>
Public Safety:			
Justice Center			
Personal Services	867,807	785,147	82,660
Materials and Supplies	9,486	7,236	2,250
Contractual Services	338,553	251,106	87,447
Other	11,205	5,985	5,220
Total Justice Center	<u>1,227,051</u>	<u>1,049,474</u>	<u>177,577</u>
Coroner			
Personal Services	159,010	153,878	5,132
Materials and Supplies	829	765	64
Contractual Services	27,546	23,907	3,639
Other	9,421	8,511	910
Total Coroner	<u>196,806</u>	<u>187,061</u>	<u>9,745</u>

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	76,693	75,630	1,063
Contractual Services	54,417	54,409	8
Total Home Arrest	<u>131,110</u>	<u>130,039</u>	<u>1,071</u>
Sheriff			
Personal Services	4,932,123	4,912,870	19,253
Materials and Supplies	138,967	137,524	1,443
Contractual Services	791,681	791,314	367
Capital Outlay	161,056	160,944	112
Other	238,123	235,164	2,959
Total Sheriff	<u>6,261,950</u>	<u>6,237,816</u>	<u>24,134</u>
Building Regulations Department			
Personal Services	307,482	302,082	5,400
Materials and Supplies	1,327	1,000	327
Contractual Services	48,808	45,000	3,808
Other	23,910	20,576	3,334
Total Building Regulations Department	<u>381,527</u>	<u>368,658</u>	<u>12,869</u>
Disaster Services			
Personal Services	172,349	158,742	13,607
Contractual Services	17,181	17,153	28
Other	6,633	5,830	803
Total Disaster Services	<u>196,163</u>	<u>181,725</u>	<u>14,438</u>
Detention Home			
Contractual Services	774,756	774,756	-
Total Detention Home	<u>774,756</u>	<u>774,756</u>	<u>-</u>
Total Public Safety	<u>9,169,363</u>	<u>8,929,529</u>	<u>239,834</u>
Public Works:			
Engineer			
Personal Services	107,482	107,427	55
Materials and Supplies	1,000	555	445
Other	920	916	4
Total Engineer	<u>109,402</u>	<u>108,898</u>	<u>504</u>
Total Public Works	<u>109,402</u>	<u>108,898</u>	<u>504</u>
Health:			
Commissioners			
Contractual Services	110,013	93,593	16,420
Total Commissioners	<u>110,013</u>	<u>93,593</u>	<u>16,420</u>
TB Hospital			
Contractual Services	1,800	800	1,000
Total TB Hospital	<u>1,800</u>	<u>800</u>	<u>1,000</u>
Vital Statistics			
Contractual Services	3,200	2,571	629
Total Vital Statistics	<u>3,200</u>	<u>2,571</u>	<u>629</u>
Other Health			
Contractual Services	239,235	239,235	-
Total Other Health	<u>239,235</u>	<u>239,235</u>	<u>-</u>
Total Health	<u>354,248</u>	<u>336,199</u>	<u>18,049</u>
Human Services:			
Soldiers Relief			
Personal Services	145,495	138,248	7,247
Materials and Supplies	6,511	4,455	2,056
Contractual Services	8,398	4,859	3,539
Capital Outlay	10,000	2,036	7,964
Other	438,740	298,134	140,606
Total Soldiers Relief	<u>609,144</u>	<u>447,732</u>	<u>161,412</u>

(Continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	289,050	256,175	32,875
Other	83,592	57,233	26,359
Total Veterans Services	<u>372,642</u>	<u>313,408</u>	<u>59,234</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>981,986</u>	<u>761,140</u>	<u>220,846</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	540,110	540,110	-
Other	8,470	5,500	2,970
Total Economic Development and Assistance	<u>548,580</u>	<u>545,610</u>	<u>2,970</u>
<i>Total Expenditures</i>	<u>25,934,147</u>	<u>23,970,960</u>	<u>1,963,187</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,182,760)</u>	<u>2,136,279</u>	<u>3,319,039</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	10,000	17,372	7,372
Transfers Out	(3,479,495)	(3,168,659)	310,836
Total Other Financing Sources (Uses)	<u>(3,469,495)</u>	<u>(3,151,287)</u>	<u>318,208</u>
<i>Net Change in Fund Balance</i>	(4,652,255)	(1,015,008)	3,637,247
<i>Fund Balance (Deficit) Beginning of Year</i>	6,368,015	6,368,015	-
Prior Year Encumbrances Appropriated	<u>834,243</u>	<u>834,243</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,550,003</u>	<u>\$ 6,187,250</u>	<u>\$ 3,637,247</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mt Eaton Landfill
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
<i>Total Expenditures</i>	400,000	-	400,000
<i>Net Change in Fund Balance</i>	(400,000)	-	400,000
<i>Fund Balance (Deficit) Beginning of Year</i>	400,000	400,000	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 400,000	\$ 400,000

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unclaimed Monies
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 74,781	\$ 64,781
<i>Total Revenues</i>	<u>10,000</u>	<u>74,781</u>	<u>64,781</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	148,749	36,091	112,658
<i>Total Expenditures</i>	<u>148,749</u>	<u>36,091</u>	<u>112,658</u>
<i>Net Change in Fund Balance</i>	(138,749)	38,690	177,439
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>138,749</u>	<u>138,749</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 177,439</u>	<u>\$ 177,439</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,286,761	\$ 61,761
Charges for Services	30,000	37,158	7,158
Fines and Forfeitures	59,500	38,129	(21,371)
Intergovernmental	5,850,000	5,852,112	2,112
Contributions and Donations	15,500	83,828	68,328
Other	55,000	249,136	194,136
<i>Total Revenues</i>	<u>7,235,000</u>	<u>7,547,124</u>	<u>312,124</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,209,950	3,089,230	120,720
Materials and Supplies	2,074,141	2,058,269	15,872
Contractual Services	1,275,940	1,093,179	182,761
Capital Outlay	779,971	742,403	37,568
Other	566,426	530,547	35,879
<i>Total Expenditures</i>	<u>7,906,428</u>	<u>7,513,628</u>	<u>392,800</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(671,428)	33,496	704,924
Other Financing Sources (Uses)			
Transfers Out	(292,000)	(291,883)	117
<i>Net Change in Fund Balance</i>	(963,428)	(258,387)	705,041
<i>Fund Balance (Deficit) Beginning of Year</i>	267,514	267,514	-
Prior Year Encumbrances Appropriated	695,914	695,914	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 705,041</u>	<u>\$ 705,041</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of DD
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 8,500,000	\$ 8,879,735	\$ 379,735
Charges for Services	563,100	-	(563,100)
Intergovernmental	2,561,755	2,775,380	213,625
Interest	-	1,789	1,789
Other	369,122	547,756	178,634
<i>Total Revenues</i>	<u>11,993,977</u>	<u>12,204,660</u>	<u>210,683</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,752,825	3,702,897	49,928
Materials and Supplies	195,845	149,607	46,238
Contractual Services	4,679,429	3,660,060	1,019,369
Capital Outlay	275,226	250,528	24,698
Other	5,392,090	4,373,886	1,018,204
<i>Total Expenditures</i>	<u>14,295,415</u>	<u>12,136,978</u>	<u>2,158,437</u>
<i>Net Change in Fund Balance</i>	(2,301,438)	67,682	2,369,120
<i>Fund Balance (Deficit) Beginning of Year</i>	2,828,916	2,828,916	-
Prior Year Encumbrances Appropriated	767,650	767,650	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,295,128</u>	<u>\$ 3,664,248</u>	<u>\$ 2,369,120</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 5,431,531	\$ 5,682,925	\$ 251,394
Other	280,698	186,458	(94,240)
<i>Total Revenues</i>	<u>5,712,229</u>	<u>5,869,383</u>	<u>157,154</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,117,570	3,117,570	-
Materials and Supplies	110,748	97,116	13,632
Contractual Services	4,087,401	3,462,524	624,877
Capital Outlay	53,557	49,534	4,023
Other	165,012	147,417	17,595
<i>Total Expenditures</i>	<u>7,534,288</u>	<u>6,874,161</u>	<u>660,127</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,822,059)	(1,004,778)	817,281
Other Financing Sources (Uses)			
Transfers In	255,291	240,034	(15,257)
<i>Net Change in Fund Balance</i>	(1,566,768)	(764,744)	802,024
<i>Fund Balance (Deficit) Beginning of Year</i>	866,983	866,983	-
Prior Year Encumbrances Appropriated	699,785	699,785	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 802,024</u>	<u>\$ 802,024</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Wayne County Care Center
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,350,000	\$ 1,397,509	\$ 47,509
Charges for Services	3,061,000	3,478,441	417,441
Intergovernmental	136,300	178,850	42,550
Other	2,000	6,049	4,049
<i>Total Revenues</i>	<u>4,549,300</u>	<u>5,060,849</u>	<u>511,549</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,978,019	3,756,131	221,888
Materials and Supplies	680,482	655,689	24,793
Contractual Services	1,108,344	1,088,305	20,039
Capital Outlay	159,189	141,537	17,652
Other	95,924	40,195	55,729
<i>Total Expenditures</i>	<u>6,021,958</u>	<u>5,681,857</u>	<u>340,101</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,472,658)	(621,008)	851,650
Other Financing Sources (Uses)			
Transfers Out	(774,842)	-	774,842
<i>Net Change in Fund Balance</i>	(2,247,500)	(621,008)	1,626,492
<i>Fund Balance (Deficit) Beginning of Year</i>	6,066,683	6,066,683	-
Prior Year Encumbrances Appropriated	280,815	280,815	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,099,998</u>	<u>\$ 5,726,490</u>	<u>\$ 1,626,492</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,234,250	\$ 3,423,895	\$ 189,645
Charges for Services	987,093	1,226,501	239,408
Intergovernmental	3,267,746	3,616,545	348,799
Interest	-	4,025	4,025
Contributions and Donations	22,030	20,006	(2,024)
Other	250,500	76,349	(174,151)
<i>Total Revenues</i>	<u>7,761,619</u>	<u>8,367,321</u>	<u>605,702</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,184,484	3,973,766	210,718
Materials and Supplies	41,160	41,101	59
Contractual Services	6,642,930	6,079,163	563,767
Capital Outlay	220,932	219,877	1,055
Other	384,336	158,190	226,146
<i>Total Expenditures</i>	<u>11,473,842</u>	<u>10,472,097</u>	<u>1,001,745</u>
<i>Net Change in Fund Balance</i>	(3,712,223)	(2,104,776)	1,607,447
<i>Fund Balance (Deficit) Beginning of Year</i>	5,610,149	5,610,149	-
Prior Year Encumbrances Appropriated	601,027	601,027	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,498,953</u>	<u>\$ 4,106,400</u>	<u>\$ 1,607,447</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 141,338	\$ 158,942	\$ 17,604
Other	10,000	16,603	6,603
<i>Total Revenues</i>	<u>151,338</u>	<u>175,545</u>	<u>24,207</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	155,540	135,032	20,508
Materials and Supplies	14,870	10,075	4,795
Contractual Services	23,000	23,000	-
Other	90,034	61,152	28,882
<i>Total Expenditures</i>	<u>283,444</u>	<u>229,259</u>	<u>54,185</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(132,106)	(53,714)	78,392
Other Financing Sources (Uses)			
Transfers Out	(39,885)	-	39,885
<i>Net Change in Fund Balance</i>	(171,991)	(53,714)	118,277
<i>Fund Balance (Deficit) Beginning of Year</i>	137,916	137,916	-
Prior Year Encumbrances Appropriated	34,075	34,075	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 118,277</u>	<u>\$ 118,277</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,310,000	\$ 1,348,050	\$ 38,050
Licenses and Permits	-	55	55
Other	-	9,360	9,360
<i>Total Revenues</i>	<u>1,310,000</u>	<u>1,357,465</u>	<u>47,465</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	806,933	792,491	14,442
Materials and Supplies	35,451	34,232	1,219
Contractual Services	1,355,819	1,254,395	101,424
Other	59,044	47,372	11,672
<i>Total Expenditures</i>	<u>2,257,247</u>	<u>2,128,490</u>	<u>128,757</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(947,247)	(771,025)	176,222
Other Financing Sources (Uses)			
Transfers Out	(696,980)	-	696,980
<i>Net Change in Fund Balance</i>	(1,644,227)	(771,025)	873,202
<i>Fund Balance (Deficit) Beginning of Year</i>	1,522,413	1,522,413	-
Prior Year Encumbrances Appropriated	121,814	121,814	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 873,202</u>	<u>\$ 873,202</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 17,176	\$ 7,176
<i>Total Revenues</i>	<u>10,000</u>	<u>17,176</u>	<u>7,176</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	89,744	12,029	77,715
<i>Total Expenditures</i>	<u>89,744</u>	<u>12,029</u>	<u>77,715</u>
<i>Net Change in Fund Balance</i>	(79,744)	5,147	84,891
<i>Fund Balance (Deficit) Beginning of Year</i>	74,630	74,630	-
Prior Year Encumbrances Appropriated	5,114	5,114	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 84,891</u>	<u>\$ 84,891</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 253,069	\$ 273,913	\$ 20,844
Fines and Forfeitures	2,200	3,004	804
Intergovernmental	2,500	2,500	-
Rent	7,700	7,000	(700)
Contributions and Donations	34,000	58,023	24,023
Other	29,900	29,064	(836)
<i>Total Revenues</i>	<u>329,369</u>	<u>373,504</u>	<u>44,135</u>
Expenditures			
Current:			
Health			
Healthcare			
Personal Services	309,112	298,142	10,970
Materials and Supplies	38,674	35,279	3,395
Contractual Services	66,894	46,116	20,778
Capital Outlay	35,000	34,377	623
Other	62,045	58,970	3,075
Total Healthcare	<u>511,725</u>	<u>472,884</u>	<u>38,841</u>
Sheriff			
Other	63,289	29,838	33,451
Total Sheriff	<u>63,289</u>	<u>29,838</u>	<u>33,451</u>
<i>Total Expenditures</i>	<u>575,014</u>	<u>502,722</u>	<u>72,292</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(245,645)	(129,218)	116,427
Other Financing Sources (Uses)			
Transfers Out	(5,096)	-	5,096
<i>Net Change in Fund Balance</i>	(250,741)	(129,218)	121,523
<i>Fund Balance (Deficit) Beginning of Year</i>	198,682	198,682	-
Prior Year Encumbrances Appropriated	52,059	52,059	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 121,523</u>	<u>\$ 121,523</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ 1,820	\$ 820
Intergovernmental	24,020	12,500	(11,520)
Other	25,262	24,862	(400)
<i>Total Revenues</i>	<u>50,282</u>	<u>39,182</u>	<u>(11,100)</u>
Expenditures			
Current:			
Public Safety			
Other	11,520	-	11,520
Total Public Safety	<u>11,520</u>	<u>-</u>	<u>11,520</u>
Health			
Personal Services	20,673	20,632	41
Contractual Services	38,303	28,134	10,169
Total Health	<u>58,976</u>	<u>48,766</u>	<u>10,210</u>
<i>Total Expenditures</i>	<u>70,496</u>	<u>48,766</u>	<u>21,730</u>
<i>Net Change in Fund Balance</i>	(20,214)	(9,584)	10,630
<i>Fund Balance (Deficit) Beginning of Year</i>	7,244	7,244	-
Prior Year Encumbrances Appropriated	12,970	12,970	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,630</u>	<u>\$ 10,630</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Enforcement Agency
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 320,000	\$ 336,205	\$ 16,205
Intergovernmental	1,141,046	1,246,884	105,838
Other	47,000	62,377	15,377
<i>Total Revenues</i>	<u>1,508,046</u>	<u>1,645,466</u>	<u>137,420</u>
Expenditures			
Current:			
Human Services			
Personal Services	1,423,144	1,209,128	214,016
Materials and Supplies	31,880	19,994	11,886
Contractual Services	201,788	145,816	55,972
Capital Outlay	20,000	3,596	16,404
Other	71,641	45,114	26,527
<i>Total Expenditures</i>	<u>1,748,453</u>	<u>1,423,648</u>	<u>324,805</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(240,407)	221,818	462,225
Other Financing Sources (Uses)			
Transfers Out	(630,754)	-	630,754
<i>Net Change in Fund Balance</i>	(871,161)	221,818	1,092,979
<i>Fund Balance (Deficit) Beginning of Year</i>	849,852	849,852	-
Prior Year Encumbrances Appropriated	21,309	21,309	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,092,979</u>	<u>\$ 1,092,979</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 356,542	\$ 161,188	\$ (195,354)
Interest	300	3,099	2,799
Other	42,079	43,428	1,349
<i>Total Revenues</i>	<u>398,921</u>	<u>207,715</u>	<u>(191,206)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	505,219	376,021	129,198
Other	65,686	35,974	29,712
<i>Total Expenditures</i>	<u>570,905</u>	<u>411,995</u>	<u>158,910</u>
<i>Net Change in Fund Balance</i>	(171,984)	(204,280)	(32,296)
<i>Fund Balance (Deficit) Beginning of Year</i>	72,931	72,931	-
Prior Year Encumbrances Appropriated	99,053	99,053	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (32,296)</u>	<u>\$ (32,296)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 3,679	\$ 3,679
<i>Total Revenues</i>	<u>-</u>	<u>3,679</u>	<u>3,679</u>
Expenditures			
Capital Outlay			
Contractual Services	41,545	-	41,545
<i>Total Expenditures</i>	<u>41,545</u>	<u>-</u>	<u>41,545</u>
<i>Net Change in Fund Balance</i>	(41,545)	3,679	45,224
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>41,545</u>	<u>41,545</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 45,224</u>	<u>\$ 45,224</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 6,071	\$ 7,928	\$ 1,857
Intergovernmental	51,859	16,060	(35,799)
<i>Total Revenues</i>	<u>57,930</u>	<u>23,988</u>	<u>(33,942)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	47,974	12,455	35,519
Materials and Supplies	1,626	517	1,109
Other	14,881	6,500	8,381
<i>Total Expenditures</i>	<u>64,481</u>	<u>19,472</u>	<u>45,009</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(6,551)	4,516	11,067
Other Financing Sources (Uses)			
Transfers Out	(3,071)	(3,071)	-
<i>Net Change in Fund Balance</i>	(9,622)	1,445	11,067
<i>Fund Balance (Deficit) Beginning of Year</i>	8,813	8,813	-
Prior Year Encumbrances Appropriated	809	809	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,067</u>	<u>\$ 11,067</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 300	\$ 891	\$ 591
<i>Total Revenues</i>	<u>300</u>	<u>891</u>	<u>591</u>
Expenditures			
Current:			
Public Safety			
Other	8,760	5,300	3,460
<i>Total Expenditures</i>	<u>8,760</u>	<u>5,300</u>	<u>3,460</u>
<i>Net Change in Fund Balance</i>	(8,460)	(4,409)	4,051
<i>Fund Balance (Deficit) Beginning of Year</i>	5,130	5,130	-
Prior Year Encumbrances Appropriated	3,330	3,330	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,051</u>	<u>\$ 4,051</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment
For the Year Ended December 31, 2018*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 28,000	\$ 34,012	\$ 6,012
<i>Total Revenues</i>	<u>28,000</u>	<u>34,012</u>	<u>6,012</u>
Expenditures			
Current:			
Public Safety			
Other	82,143	70,000	12,143
<i>Total Expenditures</i>	<u>82,143</u>	<u>70,000</u>	<u>12,143</u>
<i>Net Change in Fund Balance</i>	(54,143)	(35,988)	18,155
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>54,143</u>	<u>54,143</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 18,155</u>	<u>\$ 18,155</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 23,376	\$ 23,376	\$ -
Fines and Forfeitures	1,308	1,308	-
<i>Total Revenues</i>	<u>24,684</u>	<u>24,684</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	12,796	3,000	9,796
Other	171,049	52,555	118,494
<i>Total Expenditures</i>	<u>183,845</u>	<u>55,555</u>	<u>128,290</u>
<i>Net Change in Fund Balance</i>	(159,161)	(30,871)	128,290
<i>Fund Balance (Deficit) Beginning of Year</i>	152,114	152,114	-
Prior Year Encumbrances Appropriated	7,047	7,047	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 128,290</u>	<u>\$ 128,290</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 659,807	\$ 506,343	\$ (153,464)
<i>Total Revenues</i>	<u>659,807</u>	<u>506,343</u>	<u>(153,464)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	32,299	10,880	21,419
Contractual Services	1,198,853	578,849	620,004
Capital Outlay	44,841	12,734	32,107
Other	16,200	4,580	11,620
<i>Total Expenditures</i>	<u>1,292,193</u>	<u>607,043</u>	<u>685,150</u>
<i>Net Change in Fund Balance</i>	(632,386)	(100,700)	531,686
<i>Fund Balance (Deficit) Beginning of Year</i>	413,297	413,297	-
Prior Year Encumbrances Appropriated	219,089	219,089	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 531,686</u>	<u>\$ 531,686</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Litter Grant
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Personal Services	88,276	52,667	35,609
Materials and Supplies	872	500	372
Contractual Services	2,472	1,880	592
Other	19,597	11,395	8,202
<i>Total Expenditures</i>	<u>111,217</u>	<u>66,442</u>	<u>44,775</u>
<i>Net Change in Fund Balance</i>	(16,217)	28,558	44,775
<i>Fund Balance (Deficit) Beginning of Year</i>	10,128	10,128	-
Prior Year Encumbrances Appropriated	6,089	6,089	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 44,775</u>	<u>\$ 44,775</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Emergency Planning
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 26,700	\$ 29,382	\$ 2,682
<i>Total Revenues</i>	<u>26,700</u>	<u>29,382</u>	<u>2,682</u>
Expenditures			
Current:			
Public Safety			
Other	53,862	26,762	27,100
<i>Total Expenditures</i>	<u>53,862</u>	<u>26,762</u>	<u>27,100</u>
<i>Net Change in Fund Balance</i>	(27,162)	2,620	29,782
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>27,162</u>	<u>27,162</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,782</u>	<u>\$ 29,782</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pilot Probation Grant
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 378,514	\$ 252,552	\$ (125,962)
<i>Total Revenues</i>	<u>378,514</u>	<u>252,552</u>	<u>(125,962)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	376,377	219,377	157,000
Materials and Supplies	1,500	750	750
Contractual Services	4,355	1,355	3,000
Capital Outlay	2,400	-	2,400
Other	34,940	-	34,940
<i>Total Expenditures</i>	<u>419,572</u>	<u>221,482</u>	<u>198,090</u>
<i>Net Change in Fund Balance</i>	(41,058)	31,070	72,128
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>41,058</u>	<u>41,058</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 72,128</u>	<u>\$ 72,128</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 221,071	\$ 251,364	\$ 30,293
<i>Total Revenues</i>	<u>221,071</u>	<u>251,364</u>	<u>30,293</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	81,480	80,890	590
Contractual Services	66,258	66,258	-
Other	181,159	154,222	26,937
<i>Total Expenditures</i>	<u>328,897</u>	<u>301,370</u>	<u>27,527</u>
<i>Net Change in Fund Balance</i>	(107,826)	(50,006)	57,820
<i>Fund Balance (Deficit) Beginning of Year</i>	115,948	115,948	-
Prior Year Encumbrances Appropriated	17,148	17,148	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 25,270</u>	<u>\$ 83,090</u>	<u>\$ 57,820</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Assistance Program
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 237,258	\$ 120,314	\$ (116,944)
<i>Total Revenues</i>	<u>237,258</u>	<u>120,314</u>	<u>(116,944)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	276,636	147,617	129,019
Other	7,115	1,000	6,115
<i>Total Expenditures</i>	<u>283,751</u>	<u>148,617</u>	<u>135,134</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(46,493)</u>	<u>(28,303)</u>	<u>18,190</u>
Other Financing Sources (Uses)			
Advances Out	(14,400)	-	14,400
Transfers In	31,814	31,814	-
<i>Total Other Financing Sources (Uses)</i>	<u>17,414</u>	<u>31,814</u>	<u>14,400</u>
<i>Net Change in Fund Balance</i>	(29,079)	3,511	32,590
<i>Fund Balance (Deficit) Beginning of Year</i>	28,995	28,995	-
Prior Year Encumbrances Appropriated	84	84	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,590</u>	<u>\$ 32,590</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Arrest Grant
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 169,119	\$ 112,746	\$ (56,373)
<i>Total Revenues</i>	<u>169,119</u>	<u>112,746</u>	<u>(56,373)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	173,685	106,544	67,141
<i>Total Expenditures</i>	<u>173,685</u>	<u>106,544</u>	<u>67,141</u>
<i>Net Change in Fund Balance</i>	(4,566)	6,202	10,768
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>4,566</u>	<u>4,566</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,768</u>	<u>\$ 10,768</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 59,753	\$ 27,312	\$ (32,441)
<i>Total Revenues</i>	<u>59,753</u>	<u>27,312</u>	<u>(32,441)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	55,789	55,052	737
Other	18,559	3,783	14,776
<i>Total Expenditures</i>	<u>74,348</u>	<u>58,835</u>	<u>15,513</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(14,595)	(31,523)	(16,928)
Other Financing Sources (Uses)			
Transfers In	6,673	6,673	-
<i>Net Change in Fund Balance</i>	(7,922)	(24,850)	(16,928)
<i>Fund Balance (Deficit) Beginning of Year</i>	(18,566)	(18,566)	-
Prior Year Encumbrances Appropriated	26,488	26,488	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (16,928)</u>	<u>\$ (16,928)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Services
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 157,326	\$ 7,326
<i>Total Revenues</i>	<u>150,000</u>	<u>157,326</u>	<u>7,326</u>
Expenditures			
Current:			
Public Safety			
Personal Services	125,857	125,733	124
Contractual Services	51,871	46,358	5,513
<i>Total Expenditures</i>	<u>177,728</u>	<u>172,091</u>	<u>5,637</u>
<i>Net Change in Fund Balance</i>	(27,728)	(14,765)	12,963
<i>Fund Balance (Deficit) Beginning of Year</i>	14,491	14,491	-
Prior Year Encumbrances Appropriated	13,237	13,237	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,963</u>	<u>\$ 12,963</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Probation
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 180,000	\$ 218,362	\$ 38,362
<i>Total Revenues</i>	<u>180,000</u>	<u>218,362</u>	<u>38,362</u>
Expenditures			
Current:			
Public Safety			
Personal Services	132,607	123,876	8,731
Other	117,683	42,286	75,397
<i>Total Expenditures</i>	<u>250,290</u>	<u>166,162</u>	<u>84,128</u>
<i>Net Change in Fund Balance</i>	(70,290)	52,200	122,490
<i>Fund Balance (Deficit) Beginning of Year</i>	68,373	68,373	-
Prior Year Encumbrances Appropriated	1,917	1,917	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 122,490</u>	<u>\$ 122,490</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 37,300	\$ 37,300	\$ -
<i>Total Revenues</i>	<u>37,300</u>	<u>37,300</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Capital Outlay	37,300	37,300	-
<i>Total Expenditures</i>	<u>37,300</u>	<u>37,300</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 25,000	\$ 33,747	\$ 8,747
<i>Total Revenues</i>	<u>25,000</u>	<u>33,747</u>	<u>8,747</u>
Expenditures			
Current:			
General Government:			
Judicial			
Capital Outlay	49,865	11,728	38,137
<i>Total Expenditures</i>	<u>49,865</u>	<u>11,728</u>	<u>38,137</u>
<i>Net Change in Fund Balance</i>	(24,865)	22,019	46,884
<i>Fund Balance (Deficit) Beginning of Year</i>	23,439	23,439	-
Prior Year Encumbrances Appropriated	<u>1,426</u>	<u>1,426</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 46,884</u>	<u>\$ 46,884</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Probation Services
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,995	\$ 3,995	\$ -
<i>Total Revenues</i>	<u>3,995</u>	<u>3,995</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	33,320	5,808	27,512
<i>Total Expenditures</i>	<u>33,320</u>	<u>5,808</u>	<u>27,512</u>
<i>Net Change in Fund Balance</i>	(29,325)	(1,813)	27,512
<i>Fund Balance (Deficit) Beginning of Year</i>	26,543	26,543	-
Prior Year Encumbrances Appropriated	2,782	2,782	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 27,512</u>	<u>\$ 27,512</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Training
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 23,820	\$ 23,820
<i>Total Revenues</i>	<u>-</u>	<u>23,820</u>	<u>23,820</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	1,000	-	1,000
<i>Total Expenditures</i>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	(1,000)	23,820	24,820
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 24,820</u>	<u>\$ 24,820</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 189,600	\$ 191,564	\$ 1,964
Other	300	246	(54)
<i>Total Revenues</i>	<u>189,900</u>	<u>191,810</u>	<u>1,910</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	25,490	24,844	646
Materials and Supplies	112,540	96,559	15,981
Other	163,285	86,650	76,635
<i>Total Expenditures</i>	<u>301,315</u>	<u>208,053</u>	<u>93,262</u>
<i>Net Change in Fund Balance</i>	(111,415)	(16,243)	95,172
<i>Fund Balance (Deficit) Beginning of Year</i>	328,910	328,910	-
Prior Year Encumbrances Appropriated	<u>32,504</u>	<u>32,504</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 249,999</u>	<u>\$ 345,171</u>	<u>\$ 95,172</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Trial Diversion Program
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 7,400	\$ 11,850	\$ 4,450
Fines and Forfeitures	6,600	9,745	3,145
<i>Total Revenues</i>	<u>14,000</u>	<u>21,595</u>	<u>7,595</u>
Expenditures			
Current:			
Public Safety			
Personal Services	14,500	10,121	4,379
Other	34,214	-	34,214
<i>Total Expenditures</i>	<u>48,714</u>	<u>10,121</u>	<u>38,593</u>
<i>Net Change in Fund Balance</i>	(34,714)	11,474	46,188
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>34,714</u>	<u>34,714</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 46,188</u>	<u>\$ 46,188</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Deputy Registrar
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 310,212	\$ 317,192	\$ 6,980
Other	5,000	7,141	2,141
<i>Total Revenues</i>	<u>315,212</u>	<u>324,333</u>	<u>9,121</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	355,639	337,729	17,910
Materials and Supplies	5,881	3,180	2,701
Other	16,173	14,069	2,104
<i>Total Expenditures</i>	<u>377,693</u>	<u>354,978</u>	<u>22,715</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(62,481)	(30,645)	31,836
Other Financing Sources (Uses)			
Transfers Out	-	-	-
<i>Net Change in Fund Balance</i>	(62,481)	(30,645)	31,836
<i>Fund Balance (Deficit) Beginning of Year</i>	59,380	59,380	-
Prior Year Encumbrances Appropriated	3,101	3,101	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 31,836</u>	<u>\$ 31,836</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
E 911 System
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 234,326	\$ 247,900	\$ 13,574
<i>Total Revenues</i>	<u>234,326</u>	<u>247,900</u>	<u>13,574</u>
Expenditures			
Current:			
Public Safety			
Personal Services	14,600	13,752	848
Contractual Services	52,000	1,000	51,000
Capital Outlay	448,048	363,069	84,979
<i>Total Expenditures</i>	<u>514,648</u>	<u>377,821</u>	<u>136,827</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(280,322)	(129,921)	150,401
Other Financing Sources (Uses)			
Transfers Out	(81,714)	-	81,714
<i>Net Change in Fund Balance</i>	(362,036)	(129,921)	232,115
<i>Fund Balance (Deficit) Beginning of Year</i>	752,775	752,775	-
Prior Year Encumbrances Appropriated	9,259	9,259	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 399,998</u>	<u>\$ 632,113</u>	<u>\$ 232,115</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Investigative Enhancement
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 82,242	\$ 73,549	\$ (8,693)
<i>Total Revenues</i>	<u>82,242</u>	<u>73,549</u>	<u>(8,693)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Personal Services	91,539	76,815	14,724
<i>Total General Government</i>	<u>91,539</u>	<u>76,815</u>	<u>14,724</u>
Public Safety			
Sheriff			
Personal Services	43,844	41,871	1,973
Other	7,288	2,108	5,180
<i>Total Public Safety</i>	<u>51,132</u>	<u>43,979</u>	<u>7,153</u>
<i>Total Expenditures</i>	<u>142,671</u>	<u>120,794</u>	<u>21,877</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(60,429)	(47,245)	13,184
Other Financing Sources (Uses)			
Transfers In	24,200	27,271	3,071
<i>Net Change in Fund Balance</i>	(36,229)	(19,974)	16,255
<i>Fund Balance (Deficit) Beginning of Year</i>	36,229	36,229	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 16,255</u>	<u>\$ 16,255</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
USDA Rural Business Enterprise
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 608	\$ 608
<i>Total Revenues</i>	<u>-</u>	<u>608</u>	<u>608</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	2,433	-	2,433
<i>Total Expenditures</i>	<u>2,433</u>	<u>-</u>	<u>2,433</u>
<i>Net Change in Fund Balance</i>	(2,433)	608	3,041
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>2,433</u>	<u>2,433</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,041</u>	<u>\$ 3,041</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Foreclosure Management
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 15,521	\$ 15,521	\$ -
<i>Total Revenues</i>	<u>15,521</u>	<u>15,521</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	5,835	5,556	279
Other	49,141	15,875	33,266
<i>Total Expenditures</i>	<u>54,976</u>	<u>21,431</u>	<u>33,545</u>
<i>Net Change in Fund Balance</i>	(39,455)	(5,910)	33,545
<i>Fund Balance (Deficit) Beginning of Year</i>	29,755	29,755	-
Prior Year Encumbrances Appropriated	<u>9,700</u>	<u>9,700</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,545</u>	<u>\$ 33,545</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fees
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 19,476	\$ 19,476	\$ -
<i>Total Revenues</i>	<u>19,476</u>	<u>19,476</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	30,587	19,975	10,612
<i>Total Expenditures</i>	<u>30,587</u>	<u>19,975</u>	<u>10,612</u>
<i>Net Change in Fund Balance</i>	(11,111)	(499)	10,612
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,111</u>	<u>11,111</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,612</u>	<u>\$ 10,612</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Interlock and Alcohol Monitoring
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 21,000	\$ 25,206	\$ 4,206
<i>Total Revenues</i>	<u>21,000</u>	<u>25,206</u>	<u>4,206</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	69,507	32,117	37,390
<i>Total Expenditures</i>	<u>69,507</u>	<u>32,117</u>	<u>37,390</u>
<i>Net Change in Fund Balance</i>	(48,507)	(6,911)	41,596
<i>Fund Balance (Deficit) Beginning of Year</i>	39,181	39,181	-
Prior Year Encumbrances Appropriated	9,326	9,326	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 41,596</u>	<u>\$ 41,596</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dispute Resolution Fees
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,820	\$ 2,820	\$ -
<i>Total Revenues</i>	<u>2,820</u>	<u>2,820</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	<u>4,775</u>	<u>1,000</u>	<u>3,775</u>
<i>Total Expenditures</i>	<u>4,775</u>	<u>1,000</u>	<u>3,775</u>
<i>Net Change in Fund Balance</i>	(1,955)	1,820	3,775
<i>Fund Balance (Deficit) Beginning of Year</i>	1,870	1,870	-
Prior Year Encumbrances Appropriated	<u>85</u>	<u>85</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,775</u>	<u>\$ 3,775</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Asset Preservation & Recovery
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 18,437	\$ 18,437	\$ -
<i>Total Revenues</i>	<u>18,437</u>	<u>18,437</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	<u>35,836</u>	<u>5,000</u>	<u>30,836</u>
<i>Total Expenditures</i>	<u>35,836</u>	<u>5,000</u>	<u>30,836</u>
<i>Net Change in Fund Balance</i>	(17,399)	13,437	30,836
<i>Fund Balance (Deficit) Beginning of Year</i>	16,420	16,420	-
Prior Year Encumbrances Appropriated	<u>979</u>	<u>979</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,836</u>	<u>\$ 30,836</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Conduct of Business
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,049	\$ 1,049	\$ -
<i>Total Revenues</i>	<u>1,049</u>	<u>1,049</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Other	1,909	1,000	909
<i>Total Expenditures</i>	<u>1,909</u>	<u>1,000</u>	<u>909</u>
<i>Net Change in Fund Balance</i>	(860)	49	909
<i>Fund Balance (Deficit) Beginning of Year</i>	460	460	-
Prior Year Encumbrances Appropriated	400	400	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 909</u>	<u>\$ 909</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Targeted Community Alternative Programs
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 385,697	\$ 258,969	\$ (126,728)
<i>Total Revenues</i>	<u>385,697</u>	<u>258,969</u>	<u>(126,728)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	430,165	237,436	192,729
Other	16,629	10,885	5,744
<i>Total Expenditures</i>	<u>446,794</u>	<u>248,321</u>	<u>198,473</u>
<i>Net Change in Fund Balance</i>	(61,097)	10,648	71,745
<i>Fund Balance (Deficit) Beginning of Year</i>	50,565	50,565	-
Prior Year Encumbrances Appropriated	10,532	10,532	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 71,745</u>	<u>\$ 71,745</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Attorney General Law Enforcement
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 87,500	\$ 17,900	\$ (69,600)
<i>Total Revenues</i>	<u>87,500</u>	<u>17,900</u>	<u>(69,600)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	30,000	-	30,000
Other	65,710	24,710	41,000
<i>Total Expenditures</i>	<u>95,710</u>	<u>24,710</u>	<u>71,000</u>
<i>Net Change in Fund Balance</i>	(8,210)	(6,810)	1,400
<i>Fund Balance (Deficit) Beginning of Year</i>	5,000	5,000	-
Prior Year Encumbrances Appropriated	3,210	3,210	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 1,400</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Reinvestment & Incentive Grant
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 170,897	\$ 122,069	\$ (48,828)
<i>Total Revenues</i>	<u>170,897</u>	<u>122,069</u>	<u>(48,828)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	130,081	75,571	54,510
Materials and Supplies	7,158	2,720	4,438
Contractual Services	96,980	5,477	91,503
Other	9,920	4,315	5,605
<i>Total Expenditures</i>	<u>244,139</u>	<u>88,083</u>	<u>156,056</u>
<i>Net Change in Fund Balance</i>	(73,242)	33,986	107,228
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>73,242</u>	<u>73,242</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 107,228</u>	<u>\$ 107,228</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Family Drug Court
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 59,653	\$ 59,653	\$ -
<i>Total Revenues</i>	<u>59,653</u>	<u>59,653</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	59,653	59,653	-
<i>Total Expenditures</i>	<u>59,653</u>	<u>59,653</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim's Assistance Trust
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Other	11,691	-	11,691
<i>Total Expenditures</i>	11,691	-	11,691
<i>Net Change in Fund Balance</i>	(11,691)	-	11,691
<i>Fund Balance (Deficit) Beginning of Year</i>	11,691	11,691	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 11,691	\$ 11,691

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 66,470	\$ 68,285	\$ 1,815
<i>Total Revenues</i>	<u>66,470</u>	<u>68,285</u>	<u>1,815</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	112,141	77,638	34,503
Other	16,218	16,218	-
<i>Total Expenditures</i>	<u>128,359</u>	<u>93,856</u>	<u>34,503</u>
<i>Net Change in Fund Balance</i>	(61,889)	(25,571)	36,318
<i>Fund Balance (Deficit) Beginning of Year</i>	24,081	24,081	-
Prior Year Encumbrances Appropriated	<u>37,808</u>	<u>37,808</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 36,318</u>	<u>\$ 36,318</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 600,000	\$ 661,218	\$ 61,218
Other	-	190	190
<i>Total Revenues</i>	<u>600,000</u>	<u>661,408</u>	<u>61,408</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	416,000	342,118	73,882
Materials and Supplies	19,029	6,495	12,534
Contractual Services	19,348	10,751	8,597
Capital Outlay	17,000	3,278	13,722
Other	904,153	217,371	686,782
<i>Total Expenditures</i>	<u>1,375,530</u>	<u>580,013</u>	<u>795,517</u>
<i>Net Change in Fund Balance</i>	(775,530)	81,395	856,925
<i>Fund Balance (Deficit) Beginning of Year</i>	756,009	756,009	-
Prior Year Encumbrances Appropriated	<u>19,521</u>	<u>19,521</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 856,925</u>	<u>\$ 856,925</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Canine Donations
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 400	\$ 1,020	\$ 620
<i>Total Revenues</i>	<u>400</u>	<u>1,020</u>	<u>620</u>
Expenditures			
Current:			
Public Safety			
Other	10,536	2,500	8,036
<i>Total Expenditures</i>	<u>10,536</u>	<u>2,500</u>	<u>8,036</u>
<i>Net Change in Fund Balance</i>	(10,136)	(1,480)	8,656
<i>Fund Balance (Deficit) Beginning of Year</i>	6,689	6,689	-
Prior Year Encumbrances Appropriated	3,447	3,447	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,656</u>	<u>\$ 8,656</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Benefits Liability
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 25,600	\$ 25,600
<i>Total Revenues</i>	<u>-</u>	<u>25,600</u>	<u>25,600</u>
Expenditures			
Current:			
Other:			
Personal Services	1,079,015	-	1,079,015
<i>Total Expenditures</i>	<u>1,079,015</u>	<u>-</u>	<u>1,079,015</u>
<i>Net Change in Fund Balance</i>	(1,079,015)	25,600	1,104,615
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,079,015</u>	<u>1,079,015</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,104,615</u>	<u>\$ 1,104,615</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Rotary
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 478,037	\$ 496,461	\$ 18,424
Other	126,000	126,000	-
<i>Total Revenues</i>	<u>604,037</u>	<u>622,461</u>	<u>18,424</u>
Expenditures			
Current:			
Public Safety			
Personal Services	527,199	329,060	198,139
Capital Outlay	40,505	29,684	10,821
Other	103,053	70,932	32,121
<i>Total Expenditures</i>	<u>670,757</u>	<u>429,676</u>	<u>241,081</u>
<i>Net Change in Fund Balance</i>	(66,720)	192,785	259,505
<i>Fund Balance (Deficit) Beginning of Year</i>	59,473	59,473	-
Prior Year Encumbrances Appropriated	7,247	7,247	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 259,505</u>	<u>\$ 259,505</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Retirement
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures			
Debt Service:			
Principal Retirement	4,252,077	4,252,077	-
Interest and Fiscal Charges	241,944	220,944	21,000
<i>Total Expenditures</i>	<u>4,494,021</u>	<u>4,473,021</u>	<u>21,000</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,489,021)	(4,468,021)	21,000
Other Financing Sources (Uses)			
Proceeds from Loans	3,000,000	3,000,000	-
Premium on Note Issued	-	29,160	29,160
Transfers In	1,420,981	1,391,821	(29,160)
<i>Total Other Financing Sources (Uses)</i>	<u>4,420,981</u>	<u>4,420,981</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(68,040)	(47,040)	21,000
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,441,000</u>	<u>1,441,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,372,960</u>	<u>\$ 1,393,960</u>	<u>\$ 21,000</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Building Construction
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 9,000	\$ 11,074	\$ 2,074
Intergovernmental	430,000	419,919	(10,081)
Rental Income	20,374	25,065	4,691
<i>Total Revenues</i>	<u>459,374</u>	<u>456,058</u>	<u>(3,316)</u>
Expenditures			
Capital Outlay			
Capital Outlay	3,951,644	881,520	3,070,124
<i>Total Expenditures</i>	<u>3,951,644</u>	<u>881,520</u>	<u>3,070,124</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,492,270)	(425,462)	3,066,808
Other Financing Sources (Uses)			
Transfers In	420,000	1,420,000	1,000,000
<i>Total Other Financing Sources (Uses)</i>	<u>420,000</u>	<u>1,420,000</u>	<u>1,000,000</u>
<i>Net Change in Fund Balance</i>	(3,072,270)	994,538	4,066,808
<i>Fund Balance (Deficit) Beginning of Year</i>	3,298,895	3,298,895	-
Prior Year Encumbrances Appropriated	670,748	670,748	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 897,373</u>	<u>\$ 4,964,181</u>	<u>\$ 4,066,808</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 824,240	\$ 515,740	\$ (308,500)
<i>Total Revenues</i>	<u>824,240</u>	<u>515,740</u>	<u>(308,500)</u>
Expenditures			
Capital Outlay			
Capital Outlay	1,044,774	736,274	308,500
<i>Total Expenditures</i>	<u>1,044,774</u>	<u>736,274</u>	<u>308,500</u>
<i>Net Change in Fund Balance</i>	(220,534)	(220,534)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(76,498)	(76,498)	-
Prior Year Encumbrances Appropriated	<u>297,032</u>	<u>297,032</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Center Communications
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 50,000	\$ 63,114	\$ 13,114
<i>Total Revenues</i>	<u>50,000</u>	<u>63,114</u>	<u>13,114</u>
Expenditures			
Capital Outlay			
Other	127,276	46,525	80,751
<i>Total Expenditures</i>	<u>127,276</u>	<u>46,525</u>	<u>80,751</u>
<i>Net Change in Fund Balance</i>	(77,276)	16,589	93,865
<i>Fund Balance (Deficit) Beginning of Year</i>	52,850	52,850	-
Prior Year Encumbrances Appropriated	24,426	24,426	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 93,865</u>	<u>\$ 93,865</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Bridge Project
For the Year Ended December 31, 2018*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 771,085	\$ 531,543	\$ (239,542)
<i>Total Revenues</i>	<u>771,085</u>	<u>531,543</u>	<u>(239,542)</u>
Expenditures			
Capital Outlay			
Capital Outlay	771,085	639,559	131,526
<i>Total Expenditures</i>	<u>771,085</u>	<u>639,559</u>	<u>131,526</u>
<i>Net Change in Fund Balance</i>	-	(108,016)	(108,016)
<i>Fund Balance (Deficit) Beginning of Year</i>	(97,739)	(97,739)	-
Prior Year Encumbrances Appropriated	97,739	97,739	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (108,016)</u>	<u>\$ (108,016)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Improvement
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 3,789	\$ 3,789	\$ -
<i>Total Revenues</i>	<u>3,789</u>	<u>3,789</u>	<u>-</u>
Expenditures			
Capital Outlay			
Capital Outlay	196,211	-	196,211
<i>Total Expenditures</i>	<u>196,211</u>	<u>-</u>	<u>196,211</u>
<i>Net Change in Fund Balance</i>	(192,422)	3,789	196,211
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>192,422</u>	<u>192,422</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 196,211</u>	<u>\$ 196,211</u>

**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2018

	Health Care	Self Insurance Worker's Compensation	Totals
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 5,792,450	\$ 251,167	\$ 6,043,617
Receivables:			
Accounts	24,127	-	24,127
Due from Other Governments	52,486	-	52,486
<i>Total Current Assets</i>	<u>5,869,063</u>	<u>251,167</u>	<u>6,120,230</u>
Deferred Outflow of Resources			
Pension	332,288	-	332,288
OPEB	82,327	-	82,327
<i>Total Deferred Outflow of Resources</i>	<u>414,615</u>	<u>-</u>	<u>414,615</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	7,241	3,671	10,912
Accrued Wages and Benefits	7,937	-	7,937
Due to Other Governments	5,473	-	5,473
Unearned Revenue	519,938	-	519,938
Claims Payable	1,009,331	10,131	1,019,462
<i>Total Current Liabilities</i>	<u>1,549,920</u>	<u>13,802</u>	<u>1,563,722</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability	1,298,284	-	1,298,284
Net OPEB Liability	891,263	-	891,263
Compensated Absences Payable - Net of Current Portion	18,272	-	18,272
<i>Total Long-Term Liabilities</i>	<u>2,207,819</u>	<u>-</u>	<u>2,207,819</u>
<i>Total Liabilities</i>	<u>3,757,739</u>	<u>13,802</u>	<u>3,771,541</u>
Deferred Inflow of Resources			
Pension	310,109	-	310,109
OPEB	66,393	-	66,393
<i>Total Deferred Inflow of Resources</i>	<u>376,502</u>	<u>-</u>	<u>376,502</u>
Net Position			
Unrestricted	2,149,437	237,365	2,386,802
<i>Total Net Position</i>	<u>\$ 2,149,437</u>	<u>\$ 237,365</u>	<u>\$ 2,386,802</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2018

	Health Care	Self Insurance Worker's Compensation	Totals
Operating Revenues			
Charges for Services	\$ 10,524,626	\$ 129,429	\$ 10,654,055
Other	319,747	2,848	322,595
<i>Total Operating Revenues</i>	<u>10,844,373</u>	<u>132,277</u>	<u>10,976,650</u>
Operating Expenses			
Personal Services	409,730	-	409,730
Contractual Services	1,112,930	148,123	1,261,053
Claims	10,641,407	(28,466)	10,612,941
Other	82,542	-	82,542
<i>Total Operating Expenses</i>	<u>12,246,609</u>	<u>119,657</u>	<u>12,366,266</u>
<i>Change in Net Position</i>	(1,402,236)	12,620	(1,389,616)
<i>Net Position Beginning of Year, Restated (See Note 3)</i>	3,551,673	224,745	3,776,418
<i>Net Position End of Year</i>	<u>\$ 2,149,437</u>	<u>\$ 237,365</u>	<u>\$ 2,386,802</u>

Wayne County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	Health Care	Self Insurance Worker's Compensation	Totals
Cash Flows From Operating Activities			
Cash Received From Sales/Service Charges	\$ 10,510,403	\$ -	\$ 10,510,403
Cash Received From Other Operating Revenue	309,247	132,277	441,524
Cash Payments for Personal Services	(208,629)	-	(208,629)
Cash Payments for Contractual Services	(1,112,930)	(118,111)	(1,231,041)
Cash Payments for Claims	(10,725,274)	18,410	(10,706,864)
Cash Payments for Other Expenses	(75,322)	-	(75,322)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(1,302,505)</u>	<u>32,576</u>	<u>(1,269,929)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(1,302,505)	32,576	(1,269,929)
<i>Cash and Investments at Beginning of Year</i>	7,094,955	218,591	7,313,546
<i>Cash and Investments at End of Year</i>	<u>\$ 5,792,450</u>	<u>\$ 251,167</u>	<u>\$ 6,043,617</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (1,402,236)	\$ 12,620	\$ (1,389,616)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Accounts Receivable	(12,848)	-	(12,848)
Due From Other Governments	(16,953)	-	(16,953)
Prepaid Items	-	26,341	26,341
Deferred Outflows - Pension/OPEB	332,875	-	332,875
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	7,241	3,671	10,912
Accrued Wages and Benefits	751	-	751
Compensated Absences Payable	1,769	-	1,769
Due to Other Governments	(4,858)	-	(4,858)
Claims Payable	(83,867)	(10,056)	(93,923)
Unearned Revenue	5,078	-	5,078
Net Pension Liability	(557,258)	-	(557,258)
Net OPEB Liability	74,659	-	74,659
Deferred Inflows - Pension/OPEB	353,142	-	353,142
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (1,302,505)</u>	<u>\$ 32,576</u>	<u>\$ (1,269,929)</u>

**PROPRIETARY FUNDS
INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENSES AND CHANGES IN
FUND EQUITY – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 855,080	\$ 954,654	\$ 99,574
Other	-	2,358	2,358
<i>Total Operating Revenues</i>	<u>855,080</u>	<u>957,012</u>	<u>101,932</u>
Operating Expenses			
Personal Services	187,960	185,210	2,750
Contractual Services	548,884	482,560	66,324
Materials and Supplies	21,037	14,980	6,057
Capital Outlay	1,084,934	495,905	589,029
Other	405,493	102,461	303,032
<i>Total Operating Expenses</i>	<u>2,248,308</u>	<u>1,281,116</u>	<u>967,192</u>
<i>Operating Loss</i>	(1,393,228)	(324,104)	1,069,124
Non Operating Revenues (Expenses)			
Intergovernmental	691,066	186,295	(504,771)
Special Assessment - Capital	37,000	39,673	2,673
Principal Retirement	(164,508)	(163,571)	937
Interest and Fiscal Charges	(128,533)	(121,755)	6,778
<i>Total Non Operating Revenues (Expenses)</i>	<u>435,025</u>	<u>(59,358)</u>	<u>(494,383)</u>
<i>Loss Before Transfers</i>	(958,203)	(383,462)	574,741
Transfers In	<u>125,000</u>	<u>346,000</u>	<u>221,000</u>
<i>Change in Fund Equity</i>	(833,203)	(37,462)	795,741
<i>Fund Equity (Deficit) Beginning of Year</i>	1,111,671	1,111,671	-
Prior Year Encumbrances Appropriated	<u>151,411</u>	<u>151,411</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 429,879</u>	<u>\$ 1,225,620</u>	<u>\$ 795,741</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Wayne County Airport
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 421,534	\$ 422,231	\$ 697
Other	110,600	114,331	3,731
<i>Total Operating Revenues</i>	<u>532,134</u>	<u>536,562</u>	<u>4,428</u>
Operating Expenses			
Personal Services	168,114	165,508	2,606
Contractual Services	72,873	68,748	4,125
Materials and Supplies	343,471	333,942	9,529
Capital Outlay	15,082	9,699	5,383
Other	77,587	74,914	2,673
<i>Total Operating Expenses</i>	<u>677,127</u>	<u>652,811</u>	<u>24,316</u>
<i>Change in Fund Equity</i>	(144,993)	(116,249)	28,744
<i>Fund Equity (Deficit) Beginning of Year</i>	68,773	68,773	-
Prior Year Encumbrances Appropriated	<u>76,220</u>	<u>76,220</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 28,744</u>	<u>\$ 28,744</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Care
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 10,405,000	\$ 10,510,403	\$ 105,403
Other	200,000	309,247	109,247
<i>Total Operating Revenues</i>	<u>10,605,000</u>	<u>10,819,650</u>	<u>214,650</u>
Operating Expenses			
Personal Services	284,311	213,341	70,970
Contractual Services	1,245,201	1,205,062	40,139
Claims	13,965,564	10,735,260	3,230,304
Other	204,878	110,446	94,432
<i>Total Operating Expenses</i>	<u>15,699,954</u>	<u>12,264,109</u>	<u>3,435,845</u>
<i>Change in Fund Equity</i>	(5,094,954)	(1,444,459)	3,650,495
<i>Fund Equity (Deficit) Beginning of Year</i>	7,026,766	7,026,766	-
Prior Year Encumbrances Appropriated	68,190	68,190	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 2,000,002</u>	<u>\$ 5,650,497</u>	<u>\$ 3,650,495</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Workers' Compensation
For the Year Ended December 31, 2018

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 129,429	\$ 129,429	\$ -
Other	2,848	2,848	-
<i>Total Operating Revenues</i>	<u>132,277</u>	<u>132,277</u>	<u>-</u>
Operating Expenses			
Contractual Services	126,867	126,867	-
Claims	218,590	(7,503)	226,093
Other	5,411	-	5,411
<i>Total Operating Expenses</i>	<u>350,868</u>	<u>119,364</u>	<u>231,504</u>
<i>Change in Fund Equity</i>	(218,591)	12,913	231,504
<i>Fund Equity (Deficit) Beginning of Year</i>	200,167	200,167	-
Prior Year Encumbrances Appropriated	18,424	18,424	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 231,504</u>	<u>\$ 231,504</u>

**COMBINING STATEMENTS FOR
FIDUCIARY FUNDS
AND
INDIVIDUAL FUND SCHEDULE FOR
FIDUCIARY FUNDS**

Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agency for individuals, private organizations, other governments, and/or funds. The following are the County's fiduciary fund types:

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

Undivided and Library Local Government

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. Local government monies are allocated to local governments on a monthly basis, and apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

Payroll Agency

To account for the next payroll, payroll taxes, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units, and private organizations.

Real Estate Tax

To account for the collection of real estate, personal property and other assessed taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself.

Undivided Taxes

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself. Also included are estate taxes which are distributed to the state and to certain local governments according to applicable state laws.

Undivided Auto

To account for undivided auto license fees directed to the County for distribution to local governments according to an apportionment plan prescribed by state law.

District Board of Health

To account for the funds on deposit with the County Treasurer that are used for the operation of the District Board of Health. The County Auditor acts as the fiscal agent.

Mental Health and Recovery Board

To account for the funds and subfunds of the Community Mental Health District for which the County Auditor is the fiscal agent.

Soil and Water Conservation

To account for the funds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

Other Agency Funds

Medway

Elections Commission

Board of DD Food Service

Ohio House Trust Fees

Building Standards Fee Assessment

Contract Performance Deposits

County Agency

Indigent Assessment Fees

SSI Funds Trust

Park District

Inmate Agency

Resident Personal Accounts

Wayne County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2018

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 302,243	\$ 661,575	\$ 3,480,818
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	117,459,059
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Due from Other Governments	2,681,237	-	-	-
<i>Total Assets</i>	<u>\$ 2,681,237</u>	<u>\$ 302,243</u>	<u>\$ 661,575</u>	<u>\$ 120,939,877</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	2,681,237	302,243	661,575	120,939,877
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,681,237</u>	<u>\$ 302,243</u>	<u>\$ 661,575</u>	<u>\$ 120,939,877</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Agency Funds</u>	<u>Totals</u>
\$ 513,892	\$ 1,180,676	\$ 5,727,892	\$ 42,850	\$ 522,598	\$ 12,432,544
-	-	-	-	1,134,686	1,134,686
-	-	-	-	534,501	117,993,560
41,322	-	-	-	-	41,322
-	-	-	-	761	761
1,122,359	-	-	-	40,040	3,843,636
<u>\$ 1,677,573</u>	<u>\$ 1,180,676</u>	<u>\$ 5,727,892</u>	<u>\$ 42,850</u>	<u>\$ 2,232,586</u>	<u>\$ 135,446,509</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,250	\$ 1,250
1,677,573	1,180,676	5,727,892	42,850	1,173,185	134,387,108
-	-	-	-	1,058,151	1,058,151
<u>\$ 1,677,573</u>	<u>\$ 1,180,676</u>	<u>\$ 5,727,892</u>	<u>\$ 42,850</u>	<u>\$ 2,232,586</u>	<u>\$ 135,446,509</u>

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
Undivided and Library Local Government				
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 5,426,704	\$ 5,426,704	\$ -
Due From Other Governments	2,538,636	2,681,237	2,538,636	2,681,237
<i>Total Assets</i>	<u>\$ 2,538,636</u>	<u>\$ 8,107,941</u>	<u>\$ 7,965,340</u>	<u>\$ 2,681,237</u>
Liabilities				
Due to Other Governments	\$ 2,538,636	\$ 2,681,237	\$ 2,538,636	\$ 2,681,237
<i>Total Liabilities</i>	<u>\$ 2,538,636</u>	<u>\$ 2,681,237</u>	<u>\$ 2,538,636</u>	<u>\$ 2,681,237</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Investments	\$ 290,459	\$ 21,021,120	\$ 21,009,336	\$ 302,243
<i>Total Assets</i>	<u>\$ 290,459</u>	<u>\$ 21,021,120</u>	<u>\$ 21,009,336</u>	<u>\$ 302,243</u>
Liabilities				
Due to Other Governments	\$ 290,459	\$ 11,784	\$ -	\$ 302,243
<i>Total Liabilities</i>	<u>\$ 290,459</u>	<u>\$ 11,784</u>	<u>\$ -</u>	<u>\$ 302,243</u>
Real Estate Tax				
Assets				
Equity in Pooled Cash and Investments	\$ 617,227	\$ 2,257,262	\$ 2,212,914	\$ 661,575
<i>Total Assets</i>	<u>\$ 617,227</u>	<u>\$ 2,257,262</u>	<u>\$ 2,212,914</u>	<u>\$ 661,575</u>
Liabilities				
Due to Other Governments	\$ 617,227	\$ 44,348	\$ -	\$ 661,575
<i>Total Liabilities</i>	<u>\$ 617,227</u>	<u>\$ 44,348</u>	<u>\$ -</u>	<u>\$ 661,575</u>
Undivided Taxes				
Assets				
Equity in Pooled Cash and Investments	\$ 4,676,367	\$ 124,999,954	\$ 126,195,503	\$ 3,480,818
Receivables:				
Taxes	118,480,769	117,459,059	118,480,769	117,459,059
<i>Total Assets</i>	<u>\$ 123,157,136</u>	<u>\$ 242,459,013</u>	<u>\$ 244,676,272</u>	<u>\$ 120,939,877</u>
Liabilities				
Due to Other Governments	\$ 123,157,136	\$ 117,162,271	\$ 119,379,530	\$ 120,939,877
<i>Total Liabilities</i>	<u>\$ 123,157,136</u>	<u>\$ 117,162,271</u>	<u>\$ 119,379,530</u>	<u>\$ 120,939,877</u>
Undivided Auto				
Assets				
Equity in Pooled Cash and Investments	\$ 381,292	\$ 2,708,023	\$ 2,575,423	\$ 513,892
Receivables:				
Sales Tax	41,282	41,322	41,282	41,322
Due From Other Governments	1,058,276	1,122,359	1,058,276	1,122,359
<i>Total Assets</i>	<u>\$ 1,480,850</u>	<u>\$ 3,871,704</u>	<u>\$ 3,674,981</u>	<u>\$ 1,677,573</u>
Liabilities				
Due to Other Governments	\$ 1,480,850	\$ 1,296,281	\$ 1,099,558	\$ 1,677,573
<i>Total Liabilities</i>	<u>\$ 1,480,850</u>	<u>\$ 1,296,281</u>	<u>\$ 1,099,558</u>	<u>\$ 1,677,573</u>

(Continued)

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance 1/1/2018	Additions	Reductions	Ending Balance 12/31/2018
District Board of Health				
Assets				
Equity in Pooled Cash and Investments	\$ 1,140,309	\$ 2,930,515	\$ 2,890,148	\$ 1,180,676
<i>Total Assets</i>	<u>\$ 1,140,309</u>	<u>\$ 2,930,515</u>	<u>\$ 2,890,148</u>	<u>\$ 1,180,676</u>
Liabilities				
Due to Other Governments	\$ 1,140,309	\$ 2,930,515	\$ 2,890,148	\$ 1,180,676
<i>Total Liabilities</i>	<u>\$ 1,140,309</u>	<u>\$ 2,930,515</u>	<u>\$ 2,890,148</u>	<u>\$ 1,180,676</u>
Mental Health and Recovery Board				
Assets				
Equity in Pooled Cash and Investments	\$ 5,529,286	\$ 7,658,133	\$ 7,459,527	\$ 5,727,892
<i>Total Assets</i>	<u>\$ 5,529,286</u>	<u>\$ 7,658,133</u>	<u>\$ 7,459,527</u>	<u>\$ 5,727,892</u>
Liabilities				
Due to Other Governments	\$ 5,529,286	\$ 7,658,133	\$ 7,459,527	\$ 5,727,892
<i>Total Liabilities</i>	<u>\$ 5,529,286</u>	<u>\$ 7,658,133</u>	<u>\$ 7,459,527</u>	<u>\$ 5,727,892</u>
Soil and Water Conversation				
Assets				
Equity in Pooled Cash and Investments	\$ 39,101	\$ 443,106	\$ 439,357	\$ 42,850
<i>Total Assets</i>	<u>\$ 39,101</u>	<u>\$ 443,106</u>	<u>\$ 439,357</u>	<u>\$ 42,850</u>
Liabilities				
Due to Other Governments	\$ 39,101	\$ 443,106	\$ 439,357	\$ 42,850
<i>Total Liabilities</i>	<u>\$ 39,101</u>	<u>\$ 443,106</u>	<u>\$ 439,357</u>	<u>\$ 42,850</u>
Other Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 572,489	\$ 1,977,056	\$ 2,026,947	\$ 522,598
Cash and Investments in Segregated Accounts	1,337,802	1,124,716	1,327,832	1,134,686
Receivables:				
Taxes	501,605	534,501	501,605	534,501
Accounts	814	761	814	761
Due From Other Governments	36,006	40,040	36,006	40,040
<i>Total Assets</i>	<u>\$ 2,448,716</u>	<u>\$ 3,677,074</u>	<u>\$ 3,893,204</u>	<u>\$ 2,232,586</u>
Liabilities				
Accounts Payable	\$ -	\$ 1,250	\$ -	\$ 1,250
Due to Other Governments	1,148,988	671,097	646,900	1,173,185
Undistributed Monies	1,299,728	2,537	244,114	1,058,151
<i>Total Liabilities</i>	<u>\$ 2,448,716</u>	<u>\$ 674,884</u>	<u>\$ 891,014</u>	<u>\$ 2,232,586</u>
Total Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 13,246,530	\$ 169,421,873	\$ 170,235,859	\$ 12,432,544
Cash and Investments in Segregated Accounts	1,337,802	1,124,716	1,327,832	1,134,686
Receivables:				
Taxes	118,982,374	117,993,560	118,982,374	117,993,560
Sales Tax	41,282	41,322	41,282	41,322
Accounts	814	761	814	761
Due From Other Governments	3,632,918	3,843,636	3,632,918	3,843,636
<i>Total Assets</i>	<u>\$ 137,241,720</u>	<u>\$ 292,425,868</u>	<u>\$ 294,221,079</u>	<u>\$ 135,446,509</u>
Liabilities				
Accounts Payable	\$ -	\$ 1,250	\$ -	\$ 1,250
Due to Other Governments	135,941,992	132,898,772	134,453,656	134,387,108
Undistributed Monies	1,299,728	2,537	244,114	1,058,151
<i>Total Liabilities</i>	<u>\$ 137,241,720</u>	<u>\$ 132,902,559</u>	<u>\$ 134,697,770</u>	<u>\$ 135,446,509</u>

**SUPPLEMENTAL SCHEDULE –
GENERAL FUND CASH BASIS TO
GAAP BASIS RECONCILIATION**

Wayne County, Ohio
Supplementary Schedule
General Fund Cash Basis to GAAP Basis Reconciliation
For the Year Ended December 31, 2018

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
Revenues											
Property and Other Local Taxes	\$ 4,379,200	\$ 713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,379,913
Permissive Sales Taxes	11,484,132	53,831	-	-	-	-	-	-	-	-	11,537,963
Charges for Services	3,470,590	(11,901)	-	-	-	68,295	657,433	-	-	502,758	4,687,175
Licenses and Permits	162,985	-	-	-	-	-	-	-	-	-	162,985
Fines and Forfeitures	276,104	(5,075)	-	-	-	-	-	-	-	-	271,029
Intergovernmental	4,397,294	(474,076)	-	-	-	-	-	-	-	-	3,923,218
Interest	1,004,265	7,013	-	-	-	-	-	-	-	-	1,011,278
Rent	132,529	-	-	-	-	-	-	-	-	-	132,529
Other	800,140	14,744	-	67,043	-	-	190	1,020	25,600	126,000	1,034,737
Total Revenues	26,107,239	(414,751)	-	67,043	-	68,295	657,623	1,020	25,600	628,758	27,140,827

Expenditures

Current:											
General Government:											
Legislative and Executive	7,174,376	144,911	-	36,091	-	64,090	563,482	-	-	-	7,982,950
Judicial	5,395,270	37,830	-	-	-	-	-	-	-	-	5,433,100
Public Safety	8,722,143	36,876	-	-	-	-	794	-	-	417,789	9,177,602
Public Works	108,705	(6,006)	-	-	-	-	-	-	-	-	102,699
Health	308,163	(25,623)	-	-	-	-	-	-	-	-	282,540
Human Services	724,087	(13,782)	-	-	-	-	-	-	-	-	710,305
Economic Development and Assistance	542,553	-	-	-	-	-	-	-	-	-	542,553
Total Expenditures	22,975,297	174,206	-	36,091	-	64,090	563,482	794	-	417,789	24,231,749

*Excess (Deficiency) of Revenues
Over (Under) Expenditures*

	3,131,942	(588,957)	-	30,952	-	4,205	94,141	226	25,600	210,969	2,909,078
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Other Financing Sources (Uses)

Proceeds from Sale of Capital Assets	17,372	-	-	-	-	-	-	-	-	-	17,372
Transfers Out	(3,168,659)	-	-	-	-	-	-	-	-	-	(3,168,659)
Total Other Financing Sources (Uses)	(3,151,287)	-	-	-	-	-	-	-	-	-	(3,151,287)

Net Change in Fund Balance

	(19,345)	(588,957)	-	30,952	-	4,205	94,141	226	25,600	210,969	(242,209)
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Beginning Fund Balance
Increase/(Decrease) in Consumable Inventory
Ending Fund Balance

	6,604,549	2,681,370	400,000	110,999	11,691	57,807	802,358	10,136	1,079,015	51,639	11,809,564
	-	2,699	-	-	-	-	(51)	-	-	-	2,648
	6,585,204	2,095,112	400,000	141,951	11,691	62,012	896,448	10,362	1,104,615	\$262,608	\$ 11,570,003

NOTE: The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

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STATISTICS



Metro Life Flight is based out of the Wayne County Airport.



Statistical Section

This part of the Wayne County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-2 - S-11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S-12 - S-20
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-21 - S-27
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-28 - S-29
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-30 - S-41

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Wayne County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2018	Restated 2017 (4)	2016	2015
Governmental Activities:				
Net Investment in Capital Assets	\$ 70,761,111	\$ 68,739,432	\$ 67,959,433	\$ 66,819,469
Restricted for:				
Capital Projects	1,763,643	1,609,294	597,441	2,987,784
Debt Service	-	-	782,193	1,269,308
Public Works Projects	3,895,551	3,201,675	3,310,758	3,282,673
Human Services Programs	18,508,429	17,800,292	16,802,182	17,662,613
Community Development Projects	445,112	547,037	753,080	378,028
Other Purposes	6,439,966	6,264,915	5,417,678	4,823,984
Unrestricted (Deficit)	(36,319,860)	(27,754,973)	(3,725,503)	(804,167)
Total Governmental Activities Net Position	<u>65,493,952</u>	<u>70,407,672</u>	<u>91,897,262</u>	<u>96,419,692</u>
Business-type Activities:				
Net Investment in Capital Assets	14,039,137	14,190,076	14,261,958	12,111,001
Unrestricted (Deficit)	<u>1,676,225</u>	<u>1,485,016</u>	<u>1,952,963</u>	<u>1,427,426</u>
Total Business-type Activities Net Position	<u>15,715,362</u>	<u>15,675,092</u>	<u>16,214,921</u>	<u>13,538,427</u>
Primary Government:				
Net Investment in Capital Assets	84,800,248	82,929,508	82,221,391	78,930,470
Restricted	31,052,701	29,423,213	27,663,332	30,404,390
Unrestricted (Deficit)	<u>(34,643,635)</u>	<u>(26,269,957)</u>	<u>(1,772,540)</u>	<u>623,259</u>
Total Primary Government Net Position	<u>\$ 81,209,314</u>	<u>\$ 86,082,764</u>	<u>\$ 108,112,183</u>	<u>\$ 109,958,119</u>

(1) Restated due to implementation of GASB 51

(2) Restated due to implementation of GASB 54

(3) Restated due to implementation of GASB 68

(4) Restated due to implementation of GASB 75

<u>Restated 2014 (3)</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>Restated 2010 (2)</u>	<u>Restated 2009 (1)</u>
\$ 71,400,883	\$ 72,827,280	\$ 75,132,996	\$ 76,893,619	\$ 78,929,883	\$ 79,056,814
6,183,248	5,773,061	1,984,041	2,022,247	1,884,415	1,851,883
668,658	668,658	725,514	746,173	746,855	748,393
3,633,150	3,959,443	3,483,348	4,256,621	4,836,155	4,242,567
17,822,837	19,395,566	19,927,354	19,489,954	20,507,850	20,368,950
345,449	428,782	681,648	194,642	767,514	949,039
3,904,159	4,727,620	5,747,294	5,439,356	5,075,079	4,356,940
(8,795,040)	12,604,228	7,888,653	6,623,813	7,281,622	6,682,244
<u>95,163,344</u>	<u>120,384,638</u>	<u>115,570,848</u>	<u>115,666,425</u>	<u>120,029,373</u>	<u>118,256,830</u>
8,385,475	8,562,963	8,807,553	8,622,585	7,699,704	7,246,212
1,217,824	1,365,398	1,358,504	406,905	661,757	795,735
<u>9,603,299</u>	<u>9,928,361</u>	<u>10,166,057</u>	<u>9,029,490</u>	<u>8,361,461</u>	<u>8,041,947</u>
79,786,358	81,390,243	83,940,549	85,516,204	86,629,587	86,303,026
32,557,501	34,953,130	32,549,199	32,148,993	33,817,868	32,517,772
(7,577,216)	13,969,626	9,247,157	7,030,718	7,943,379	7,477,979
<u>\$ 104,766,643</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>	<u>\$ 124,695,915</u>	<u>\$ 128,390,834</u>	<u>\$ 126,298,777</u>

Wayne County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2018	2017 (4)	2016	2015
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 11,129,966	\$ 10,655,800	\$ 8,485,430	\$ 8,823,057
Judicial	7,425,774	6,950,099	6,271,401	6,109,224
Public Safety	12,490,630	11,680,598	11,200,646	11,015,059
Public Works	9,816,633	10,089,502	9,735,077	9,206,505
Health	703,147	107,464	764,253	620,922
Human Services	35,007,307	33,998,050	31,206,515	29,829,329
Conservation and Recreation	-	-	151,404	-
Economic Development Assistance	821,876	835,117	824,146	757,438
Urban Redevelopment and Housing	-	23,804	-	-
Interest and Fiscal Charges	243,065	256,788	276,931	248,416
<i>Total Governmental Activities Expenses</i>	<u>77,638,398</u>	<u>74,597,222</u>	<u>68,915,803</u>	<u>66,609,950</u>
Business-type Activities:				
Sanitary Sewer District	1,530,962	1,336,551	1,317,314	1,062,581
Wayne County Airport	757,167	873,380	713,821	194,532
<i>Total Business-Type Activities Expenses</i>	<u>2,288,129</u>	<u>2,209,931</u>	<u>2,031,135</u>	<u>1,257,113</u>
<i>Total Primary Government Expenses</i>	<u>79,926,527</u>	<u>76,807,153</u>	<u>70,946,938</u>	<u>67,867,063</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	5,178,865	4,134,219	3,029,552	3,755,910
Judicial	1,524,753	1,532,285	1,409,457	1,586,618
Public Safety	1,662,858	1,475,042	1,689,343	2,052,239
Public Works	174,448	575,784	731,659	468,169
Health	285,481	299,256	292,397	304,871
Human Services	4,640,940	4,313,080	6,380,245	4,872,866
Operating Grants and Contributions				
General Government:				
Legislative and Executive	43,403	-	-	-
Judicial	65,319	509,650	325,483	205,774
Public Safety	1,237,648	1,425,427	1,442,998	1,834,617
Public Works	6,074,411	6,836,565	6,008,873	6,505,991
Health	73,148	44,099	64,536	22,670
Human Services	13,059,810	15,465,451	13,008,905	14,643,622
Economic Development and Assistance	178,783	120,508	704,793	296,618
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	1,211,305	379,523	422,526	3,051,358
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>35,411,172</u>	<u>37,110,889</u>	<u>35,510,767</u>	<u>39,601,323</u>

	2014 (3)	2013	2012	2011	2010 (2)	2009 (1)
\$	8,398,583	\$ 8,708,408	\$ 8,103,918	\$ 8,176,389	\$ 7,826,914	\$ 8,472,416
	5,846,626	6,378,133	5,869,841	5,856,573	5,466,859	5,809,837
	10,663,365	9,959,759	10,159,616	10,539,336	10,383,256	11,608,557
	11,330,713	8,321,728	9,372,804	8,613,555	9,775,297	8,372,289
	598,858	620,293	632,277	570,737	481,906	716,856
	31,528,879	30,012,641	29,699,471	31,266,388	32,232,617	36,592,414
	-	10,000	-	122,473	527,294	23,925
	775,256	1,088,034	1,243,707	1,229,400	590,225	1,281,177
	-	-	6,280	4,023	-	25,275
	213,393	226,218	236,574	413,991	433,965	442,930
	<u>69,355,673</u>	<u>65,325,214</u>	<u>65,324,488</u>	<u>66,792,865</u>	<u>67,718,333</u>	<u>73,345,676</u>
	1,032,562	1,047,806	1,119,233	1,334,289	1,089,669	940,568
	-	-	-	-	-	23,106
	<u>1,032,562</u>	<u>1,047,806</u>	<u>1,119,233</u>	<u>1,334,289</u>	<u>1,089,669</u>	<u>963,674</u>
	<u>70,388,235</u>	<u>66,373,020</u>	<u>66,443,721</u>	<u>68,127,154</u>	<u>68,808,002</u>	<u>74,309,350</u>
	3,278,686	3,539,748	4,135,613	4,009,287	2,887,708	3,041,192
	1,496,251	1,700,374	1,640,448	1,596,316	1,713,750	1,363,234
	2,142,783	2,462,737	1,903,794	2,024,505	1,657,572	1,961,385
	488,446	197,908	166,042	181,603	481,859	141,839
	267,138	298,239	244,997	254,987	129,933	278,296
	4,441,468	4,404,105	4,224,040	4,790,580	4,617,604	4,948,337
	-	-	-	-	-	35,239
	309,361	826,049	246,653	201,572	440,065	458,897
	869,292	1,101,239	937,975	971,472	1,549,678	1,933,457
	6,614,982	6,294,357	6,016,375	5,376,933	6,747,209	6,146,653
	68,900	24,198	52,680	29,656	22,931	436,757
	15,792,625	14,942,523	15,020,615	14,799,488	17,456,116	22,607,341
	271,255	345,212	1,257,682	324,704	426,570	513,819
	-	-	-	1,062,970	992,118	194,703
	1,609,015	2,048,971	1,614,313	-	-	967,148
	-	-	-	165,139	1,322,789	8,200
	<u>37,650,202</u>	<u>38,185,660</u>	<u>37,461,227</u>	<u>35,789,212</u>	<u>40,445,902</u>	<u>45,036,497</u>

(Continued)

Wayne County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2018	2017 (4)	2016	2015
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 964,985	\$ 931,357	\$ 893,596	\$ 892,529
Wayne County Airport	426,139	480,488	372,576	27,135
Operating Grants and Contributions				
Sanitary Sewer District	445,229	308,500	600	246,050
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	-
Wayne County Airport	-	-	-	89,910
<i>Total Business-type Activities Program Revenues</i>	<u>1,836,353</u>	<u>1,720,345</u>	<u>1,266,772</u>	<u>1,255,624</u>
<i>Total Primary Government Program Revenues</i>	<u>37,247,525</u>	<u>38,831,234</u>	<u>36,777,539</u>	<u>40,856,947</u>
Net (Expense)/Revenue				
Governmental Activities	(42,227,226)	(37,486,333)	(33,405,036)	(27,008,627)
Business-type Activities	(451,776)	(489,586)	(764,363)	(1,489)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(42,679,002)</u>	<u>(37,975,919)</u>	<u>(34,169,399)</u>	<u>(27,010,116)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	4,414,832	4,267,254	4,193,755	4,086,026
Human Services - County Board of DD	8,948,455	8,805,320	6,303,079	6,108,064
Human Services - Children Services Board	3,450,314	3,381,842	3,324,603	3,229,495
Human Services - Wayne County Care Center	1,408,285	1,380,683	1,357,539	1,318,982
Sales Taxes	12,927,827	12,678,831	12,785,886	13,038,946
Grants and Entitlements Not Restricted to Specific Programs	3,948,578	3,922,295	2,926,019	3,159,636
Gain/(Loss) on Sale of Capital Assets	17,372	11,015	-	-
Investment Earnings	1,011,278	421,725	451,028	334,902
Miscellaneous	1,532,565	775,252	787,865	900,770
Transfers	(346,000)	(50,000)	(3,247,168)	(3,911,846)
<i>Total Governmental Activities</i>	<u>37,313,506</u>	<u>35,594,217</u>	<u>28,882,606</u>	<u>28,264,975</u>
Business-type Activities:				
Investment Earnings	17,598	19,675	19,631	20,381
Miscellaneous	128,448	76,178	174,058	4,390
Transfers	346,000	50,000	3,247,168	3,911,846
<i>Total Business-type Activities</i>	<u>492,046</u>	<u>145,853</u>	<u>3,440,857</u>	<u>3,936,617</u>
<i>Total Primary Government</i>	<u>37,805,552</u>	<u>35,740,070</u>	<u>32,323,463</u>	<u>32,201,592</u>
Change in Net Position				
Governmental Activities	(4,913,720)	(1,892,116)	(4,522,430)	1,256,348
Business-type Activities	40,270	(343,733)	2,676,494	3,935,128
<i>Total Primary Government Change in Net Position</i>	<u>\$ (4,873,450)</u>	<u>\$ (2,235,849)</u>	<u>\$ (1,845,936)</u>	<u>\$ 5,191,476</u>

(1) 2009 has not been adjusted for implementation of GASB 51

(2) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:

Implementation of GASB 54

(3) 2014 has not been adjusted for implementation of GASB 68

(4) 2017 has not been adjusted for implementation of GASB 75

	2014 (3)	2013	2012	2011	2010 (2)	2009 (1)
\$	718,748	\$ 789,432	\$ 824,741	\$ 802,327	\$ 802,126	\$ 639,967
	-	-	-	-	-	-
	-	-	458,057	1,199,607	173,140	1,703,293
	-	-	947,898	-	-	-
	-	-	-	-	-	-
	<u>718,748</u>	<u>789,432</u>	<u>2,230,696</u>	<u>2,001,934</u>	<u>975,266</u>	<u>2,343,260</u>
	<u>38,368,950</u>	<u>38,975,092</u>	<u>39,691,923</u>	<u>37,791,146</u>	<u>41,421,168</u>	<u>47,379,757</u>
	(31,705,471)	(27,139,554)	(27,863,261)	(31,003,653)	(27,272,431)	(28,309,179)
	(313,814)	(258,374)	1,111,463	667,645	(114,403)	1,379,586
	<u>(32,019,285)</u>	<u>(27,397,928)</u>	<u>(26,751,798)</u>	<u>(30,336,008)</u>	<u>(27,386,834)</u>	<u>(26,929,593)</u>
	3,886,039	3,838,970	3,870,172	3,734,666	3,829,615	3,642,889
	6,093,811	5,991,848	5,972,655	5,606,589	5,696,429	5,387,356
	3,234,844	3,190,736	3,190,063	3,026,597	3,375,959	3,194,973
	1,321,332	1,304,469	1,310,172	1,235,708	1,257,497	1,210,463
	11,803,939	11,000,355	10,558,479	10,113,622	9,362,158	8,883,122
	2,783,823	3,231,042	1,978,274	2,193,033	3,103,757	2,671,454
	(461,112)	2,747,724	-	-	-	-
	237,535	158,807	331,106	424,329	706,265	759,046
	828,631	489,393	556,763	306,161	934,403	925,040
	(69,000)	-	-	-	-	-
	<u>29,659,842</u>	<u>31,953,344</u>	<u>27,767,684</u>	<u>26,640,705</u>	<u>28,266,083</u>	<u>26,674,343</u>
	22,666	20,678	-	-	-	-
	-	-	25,104	384	49,283	24,146
	69,000	-	-	-	-	-
	<u>91,666</u>	<u>20,678</u>	<u>25,104</u>	<u>384</u>	<u>49,283</u>	<u>24,146</u>
	<u>29,751,508</u>	<u>31,974,022</u>	<u>27,792,788</u>	<u>26,641,089</u>	<u>28,315,366</u>	<u>26,698,489</u>
	(2,045,629)	4,813,790	(95,577)	(4,362,948)	993,652	(1,634,836)
	(222,148)	(237,696)	1,136,567	668,029	(65,120)	1,403,732
\$	<u>(2,267,777)</u>	<u>\$ 4,576,094</u>	<u>\$ 1,040,990</u>	<u>\$ (3,694,919)</u>	<u>\$ 928,532</u>	<u>\$ (231,104)</u>

Wayne County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2018	2017	2016	2015
General Fund				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-
Nonspendable	624,032	610,272	906,154	394,739
Restricted	-	-	-	-
Committed	1,504,615	1,479,015	1,470,189	1,448,410
Assigned	4,942,035	5,377,001	4,494,518	4,708,044
Unassigned	4,499,321	4,343,276	4,168,092	4,014,888
<i>Total General Fund</i>	<u>11,570,003</u>	<u>11,809,564</u>	<u>11,038,953</u>	<u>10,566,081</u>
All Other Governmental Funds				
Reserved	-	-	-	-
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Nonspendable	270,483	303,515	242,279	243,468
Restricted	27,538,937	26,113,171	24,787,994	25,075,032
Committed	4,610,758	3,704,339	3,734,323	4,868,540
Assigned	-	-	-	-
Unassigned	(13,884)	(5,666)	(32,705)	(54,747)
<i>Total All Other Governmental Funds</i>	<u>32,406,294</u>	<u>30,115,359</u>	<u>28,731,891</u>	<u>30,132,293</u>
<i>Total Governmental Funds</i>	<u>\$ 43,976,297</u>	<u>\$ 41,924,923</u>	<u>\$ 39,770,844</u>	<u>\$ 40,698,374</u>

(1) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:

Change in fund classifications

(2) Reclassifications due to implementation of GASB 54

2014	2013	2012	2011 (2)	2010 (1)	2009
\$ -	\$ -	\$ -	\$ -	\$ 888,816	\$ 923,557
-	-	-	-	5,830,058	5,857,491
620,675	601,294	622,685	710,199	-	-
1	1	3,284	3,277	-	-
1,187,660	1,118,660	994,380	950,700	-	-
4,116,144	3,658,164	2,577,304	735,724	-	-
3,754,549	3,687,271	3,547,957	5,465,730	-	-
<u>9,679,029</u>	<u>9,065,390</u>	<u>7,745,610</u>	<u>7,865,630</u>	<u>6,718,874</u>	<u>6,781,048</u>
-	-	-	-	5,167,495	3,545,057
-	-	-	-	24,077,723	23,305,513
-	-	-	-	746,855	748,393
-	-	-	-	586,259	1,301,320
223,144	232,071	525,629	258,572	-	-
24,455,161	25,940,042	27,328,110	27,698,932	-	-
926,226	705,922	776,696	819,137	-	-
4,618,520	4,729,964	1,188,075	1,094,323	-	-
(92,562)	(117,261)	(175,488)	(68,673)	-	-
<u>30,130,489</u>	<u>31,490,738</u>	<u>29,643,022</u>	<u>29,802,291</u>	<u>30,578,332</u>	<u>28,900,283</u>
<u>\$ 39,809,518</u>	<u>\$ 40,556,128</u>	<u>\$ 37,388,632</u>	<u>\$ 37,667,921</u>	<u>\$ 37,297,206</u>	<u>\$ 35,681,331</u>

Wayne County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2018	2017	2016	2015
Revenues				
Property and Other Local Taxes	\$ 18,081,052	\$ 17,710,512	\$ 15,197,615	\$ 14,997,119
Permissive Sales Tax	12,827,289	12,968,063	12,941,344	12,884,025
Special Assessments	3,679	1,679	1,699	1,705
Charges for Services	12,343,617	11,837,655	11,803,770	11,408,381
Licenses and Permits	753,949	757,874	774,914	714,308
Fines and Forfeitures	863,184	886,965	849,270	967,643
Intergovernmental	26,458,138	27,463,190	27,354,007	27,808,926
Investment Income	1,035,384	443,700	463,783	342,486
Rent	164,594	281,253	144,625	317,161
Donations	161,782	151,644	115,151	70,339
Other	2,229,597	2,129,187	1,930,928	1,716,203
<i>Total Revenues</i>	<u>74,922,265</u>	<u>74,631,722</u>	<u>71,577,106</u>	<u>71,228,296</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,849,043	9,325,277	7,848,083	8,039,279
Judicial	6,077,024	5,704,396	5,397,130	5,421,424
Public Safety	11,310,652	10,717,393	10,514,929	10,676,063
Public Works	6,917,009	7,269,979	7,158,564	7,731,311
Health	777,400	756,710	788,912	626,520
Human Services	33,711,467	33,259,488	32,155,361	31,280,150
Conservation and Recreation	-	-	151,404	-
Economic Development and Assistance	822,653	835,624	824,146	758,585
Urban Redevelopment and Housing	-	-	-	-
Capital Outlay	1,651,032	3,107,101	5,429,382	9,189,998
Debt Service:				
Principal Retirement	3,752,077	4,232,077	4,708,332	680,786
Interest and Fiscal Charges	214,544	243,055	266,576	181,650
<i>Total Expenditures</i>	<u>75,082,901</u>	<u>75,451,100</u>	<u>75,242,819</u>	<u>74,585,766</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>(160,636)</u>	<u>(819,378)</u>	<u>(3,665,713)</u>	<u>(3,357,470)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	17,372	11,015	8,458	494,042
Issuance of Refunding Bond	-	-	-	-
Premium on Issuance of Refunding Bond	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Issuance From Loans	2,500,000	3,000,000	3,529,953	4,100,372
Premium on Note Issuance	29,160	22,645	47,600	74,650
Insurance Recovery	-	-	-	-
Transfers In	3,117,613	2,997,240	4,106,843	3,305,736
Transfers Out	(3,463,613)	(3,047,240)	(4,954,328)	(3,727,490)
<i>Total Other Financing Sources (Uses)</i>	<u>2,200,532</u>	<u>2,983,660</u>	<u>2,738,526</u>	<u>4,247,310</u>
<i>Net Change in Fund Balances</i>	<u>\$ 2,039,896</u>	<u>\$ 2,164,282</u>	<u>\$ (927,187)</u>	<u>\$ 889,840</u>
Debt Service as a Percentage of Noncapital Expenditures	5.5%	6.2%	7.2%	1.3%

(1) 2010 and 2009 have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes.

	2014	2013	2012	2011	2010 (1)	2009 (1)
\$	14,516,377	\$ 14,328,648	\$ 14,060,757	\$ 13,972,288	\$ 14,075,404	\$ 13,963,870
	11,725,908	10,868,840	10,584,910	10,020,259	9,332,521	8,991,618
	1,707	1,702	2,173	2,202	2,335	1,541
	10,833,228	10,749,161	10,649,571	11,495,362	11,276,608	10,979,593
	737,632	790,802	372,693	411,298	411,582	291,938
	992,032	1,042,694	1,374,321	924,463	937,707	739,601
	28,492,261	27,676,281	26,763,708	26,705,291	31,034,578	35,771,584
	247,072	167,616	340,303	436,840	720,618	772,895
	305,355	137,168	188,565	238,390	251,352	254,380
	65,018	55,179	53,001	66,570	29,293	30,919
	2,470,798	1,612,545	1,530,283	1,682,092	2,649,063	2,264,497
	<u>70,387,388</u>	<u>67,430,636</u>	<u>65,920,285</u>	<u>65,955,055</u>	<u>70,721,061</u>	<u>74,062,436</u>
	8,393,137	8,256,975	7,584,075	7,438,708	7,353,720	7,727,287
	5,614,818	5,943,248	5,432,513	5,187,927	5,009,989	5,128,999
	10,666,385	9,796,008	9,836,241	9,872,561	10,459,157	11,488,766
	7,416,598	6,954,034	7,988,792	7,022,605	7,317,536	6,477,463
	602,619	644,799	640,002	595,755	485,647	753,712
	33,227,014	31,483,020	30,396,272	31,588,680	33,528,980	36,983,483
	-	10,000	-	-	527,294	24,023
	838,306	1,094,288	1,240,081	1,354,368	608,095	1,456,151
	-	-	7,019	19,020	-	30,332
	3,447,344	2,440,195	2,155,474	1,752,558	2,715,341	1,640,742
	665,786	650,786	696,786	796,786	621,786	596,000
	194,750	207,550	222,554	358,142	411,808	436,823
	<u>71,066,757</u>	<u>67,480,903</u>	<u>66,199,809</u>	<u>65,987,110</u>	<u>69,039,353</u>	<u>72,743,781</u>
	<u>(679,369)</u>	<u>(50,267)</u>	<u>(279,524)</u>	<u>(32,055)</u>	<u>1,681,708</u>	<u>1,318,655</u>
	4,957	3,248,824	4,514	7,901	56	-
	-	-	-	8,020,000	-	-
	-	-	-	118,648	-	-
	-	-	-	(7,960,319)	-	-
	-	-	-	-	-	115,727
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	100,000
	2,088,552	1,924,647	1,746,510	1,578,683	1,744,500	1,301,815
	<u>(2,157,552)</u>	<u>(1,924,647)</u>	<u>(1,746,510)</u>	<u>(1,578,683)</u>	<u>(1,744,500)</u>	<u>(1,301,815)</u>
	<u>(64,043)</u>	<u>3,248,824</u>	<u>4,514</u>	<u>186,230</u>	<u>56</u>	<u>215,727</u>
\$	<u>(743,412)</u>	<u>\$ 3,198,557</u>	<u>\$ (275,010)</u>	<u>\$ 154,175</u>	<u>\$ 1,681,764</u>	<u>\$ 1,534,382</u>
	1.3%	1.3%	1.4%	1.8%	1.6%	1.5%

Wayne County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Collection Years

Collection Year	Real Property (1)		Public Utilities (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2018	\$ 2,356,968,410	\$ 6,734,195,457	\$ 114,971,340	\$ 130,649,250
2017 (a)	2,283,930,210	6,525,514,886	108,564,450	123,368,693
2016	2,268,312,820	6,480,893,771	106,899,710	121,476,943
2015	2,261,364,850	6,461,042,429	95,267,280	108,258,273
2014 (b)	2,125,882,010	6,073,948,600	90,762,040	103,138,682
2013	2,103,857,360	6,011,021,029	81,758,920	92,907,864
2012	2,092,788,770	5,979,396,486	74,865,310	85,074,216
2011 (a)	2,121,851,380	6,062,432,514	64,270,757	73,034,951
2010	2,113,732,713	6,039,236,323	62,534,232	71,061,627
2009	1,958,613,860	5,596,039,600	52,485,560	59,642,682

Source: Wayne County Auditor

(1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.

(2) Public utility personal is assessed at 88% of actual.

(a) Update year

(b) Reappraisal year

Total			
Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Direct Rate
\$ 2,471,939,750	\$ 6,864,844,707	36.01%	10.25
2,392,494,660	6,648,883,579	35.98%	10.25
2,375,212,530	6,602,370,715	35.98%	9.25
2,356,632,130	6,569,300,701	35.87%	9.25
2,216,644,050	6,177,087,282	35.88%	9.25
2,185,616,280	6,103,928,892	35.81%	9.25
2,167,654,080	6,064,470,702	35.74%	9.25
2,186,122,137	6,135,467,465	35.63%	9.25
2,176,266,945	6,110,297,950	35.62%	9.65
2,144,456,510	6,366,920,095	33.68%	9.65

Wayne County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assess Value)
Last Ten Years

	2018	2017	2016	2015
County Units:				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	5.50	5.50	5.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	10.25	10.25	10.25	9.25
School Districts within the County:				
Chippewa Local	41.90	41.90	41.90	44.30
Dalton Local	49.60	49.60	49.70	49.90
Green Local	58.35	58.35	58.45	59.65
Orrville City	62.45	62.85	63.35	63.40
Wooster City	76.35	76.35	80.00	79.90
Overlapping School Districts :				
Norwayne Local	34.25	34.25	34.25	34.75
Northwestern Local	31.10	31.10	31.00	31.80
Rittman Exempted Village	63.15	63.20	63.50	63.70
Southeast Local	48.25	49.20	49.55	49.95
Triway Local	48.40	48.60	48.75	48.80
East Holmes Local	24.98	25.02	25.06	25.26
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	54.40	55.00	55.10	55.20
Tuslaw Local	62.45	64.30	64.70	65.10
West Holmes Local	33.35	33.50	33.58	34.21
Vocational School:				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.60	4.60	4.85	4.85
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	14.40	14.40	14.40	14.40
Creston	10.40	10.40	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	7.00	7.00	7.00	7.00
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	5.40	3.40	3.40	3.40
Wooster	2.70	2.70	2.70	2.70

2014	2013	2012	2011	2010	2009
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	1.80	1.80	1.80	1.80	2.20
9.25	9.25	9.25	9.25	9.25	9.65
39.40	39.40	39.40	39.40	39.40	44.90
50.10	50.10	50.10	50.10	43.60	43.60
57.05	59.65	59.65	59.65	59.70	55.15
63.40	63.85	63.90	63.25	63.30	58.05
79.90	79.50	79.50	79.50	78.70	71.60
35.15	35.35	35.35	35.35	35.70	35.70
32.30	32.30	32.30	32.30	32.60	32.60
64.10	63.35	63.35	63.35	63.20	63.20
50.25	51.35	51.35	51.35	51.40	44.50
48.80	49.40	49.40	49.40	49.40	49.50
25.33	25.36	25.50	25.55	25.60	25.70
49.40	49.40	49.40	49.40	49.40	49.40
56.00	56.00	56.10	55.00	55.00	58.50
65.80	66.00	66.00	65.50	65.50	59.80
34.44	34.75	35.48	35.70	35.75	36.05
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.85	4.85	4.85	4.85	4.85	4.85
2.60	2.60	2.60	2.60	2.60	2.60
20.80	20.80	20.80	20.80	15.80	15.80
14.40	14.40	14.40	14.40	14.40	14.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.00	7.00	7.00	6.70	6.70	6.70
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
3.40	3.40	3.40	3.40	3.40	3.40
2.70	2.70	2.70	4.20	4.20	4.20

(Continued)

Wayne County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assess Value)
Last Ten Years

	2018	2017	2016	2015
Townships:				
Baughman	2.40	2.40	2.40	2.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	9.10	9.10	8.10
Clinton	6.00	6.00	6.00	6.00
Congress	5.80	5.80	5.80	5.80
East Union	8.60	8.60	8.60	6.30
Franklin	3.30	3.30	3.30	3.30
Green	3.10	3.10	3.10	3.10
Milton	7.85	7.85	7.85	7.85
Paint	10.90	10.90	10.90	10.30
Plain	5.80	5.80	5.80	4.30
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	6.20	6.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	6.90	6.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	5.60	5.60	5.60	4.30
Wayne County Library	1.30	1.20	1.20	1.20
Central Fire District	3.50	3.50	3.50	3.50
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	3.00	3.00	3.00	3.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2014	2013	2012	2011	2010	2009
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
8.10	8.20	8.20	8.20	8.20	8.20
6.00	6.00	5.50	5.50	5.50	5.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
3.30	3.30	3.30	3.30	3.30	4.60
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
10.30	10.30	10.30	10.30	11.00	11.00
4.30	4.30	4.30	4.30	4.30	4.30
5.80	5.80	5.80	5.80	3.30	5.80
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
6.90	6.90	6.90	6.90	6.90	6.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.25	1.25	1.25	1.25	1.25	1.25
3.00	3.00	3.00	3.00	3.00	3.00
1.70	1.70	1.70	1.70	1.70	0.75
3.00	1.50	1.50	1.50	3.00	1.50
1.00	1.00	1.00	1.00	1.00	1.00

Wayne County, Ohio
Property Tax Levies and Collections
Last Ten Collection Years

Year	Current Levy	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (1)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2018	\$ 21,601,786	\$ 20,101,649	93.06%	\$ 455,008	\$ 20,556,657	95.16%	\$ 1,041,071	4.82%
2017	21,124,519	19,783,957	93.65%	411,782	20,195,739	95.60%	928,779	4.40%
2016	18,494,423	17,224,072	93.13%	405,606	17,629,678	95.32%	803,018	4.34%
2015	18,310,912	17,518,190	95.67%	96,359	17,614,549	96.20%	924,926	5.05%
2014	17,816,882	16,546,452	92.87%	395,455	16,941,907	95.09%	904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%

Source: Wayne County Auditor

(1) The County information does not provide the applicable year when a delinquency is collected. Thus the "total collections" represent the total collections for the year instead of total collections of a particular tax year. As a result "total collection as a percent of a total levy" can exceed 100% in any particular year. The County does not have a plan to develop a system of accounting for delinquent collections by tax year.

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2018 and 2009

		2018	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 25,348,180	1.03%
Luk USA, LLC	Manufacturer	7,011,140	0.28%
CAT Land Co., Inc.	Manufacturer	6,504,230	0.26%
Chesterland Productions	Manufacturer	5,700,890	0.23%
Insite Wooster, LLC	Manufacturer	4,738,790	0.19%
JRB Holdings LLC	Manufacturer	4,191,720	0.17%
Aspen Grove Investments LLC	Financial	4,019,690	0.16%
ARC STORROH VEREIT	Manufacturer	3,749,190	0.15%
Gerstenslager Company	Manufacturer	3,744,470	0.15%
Wayne Towne Enterprises Ltd.	Retail	3,674,140	0.15%
Total Top Ten Principal Taxpayers		<u>\$ 68,682,440</u>	<u>2.77%</u>
Total County Assessed Valuation		<u>\$ 2,471,939,750</u>	
		2009	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Insite Wooster LLC	Manufacturer	\$ 8,805,760	0.41%
JM Smucker LLC	Manufacturer	8,129,310	0.38%
Luk USA, LLC	Manufacturer	5,635,190	0.26%
Gerstenslager Company	Manufacturer	4,260,150	0.20%
Sprenger Wayne Co., LTD	Manufacturer	3,337,000	0.16%
Wal-Mart Stores, Inc.	Retail	2,969,390	0.14%
Wooster Brush	Manufacturer	2,820,060	0.13%
JBR Holdings LLC	Manufacturer	2,662,110	0.12%
Buehlers Food Market	Retail	2,539,930	0.12%
Mortin International Inc.	Manufacturer	2,512,510	0.12%
Total Top Ten Principal Taxpayers		<u>\$ 43,671,410</u>	<u>2.04%</u>
Total County Assessed Valuation		<u>\$ 2,144,456,510</u>	

Source: Wayne County Auditor

(1) Includes real estate, tangible personal, and public utility assessed valuations.

Wayne County, Ohio
Special Assessment Billings and Collections (1)
Last Ten Collection Years

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2018	\$ 842,763	\$ 774,923	91.95%
2017	1,532,869	1,218,979	79.52%
2016	1,537,303	1,191,043	77.48%
2015	822,612	748,778	91.02%
2014	1,293,155	736,820	56.98%
2013	1,289,300	770,054	59.73%
2012	1,291,580	764,988	59.23%
2011	2,164,111	1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%

Source: Wayne County Auditor

(1) Represents county-wide amounts collected by the County.

(2) Muskingum Watershed started - assessed all parcels

Wayne County, Ohio
Pledged Revenue Coverage
Sewer System Revenue Bonds
Last Ten Years

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2018	\$ 984,941	\$ 996,056	\$ (11,115)	\$ 15,000	\$ 32,725	(0.23)
2017	951,055	800,047	151,008	14,000	33,338	3.19
2016	930,163	722,124	208,039	14,000	33,950	4.34
2015	912,910	539,676	373,234	13,000	34,519	7.85
2014	741,414	512,393	229,021	13,000	35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (3)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)
2010	851,409	658,554	192,855	104,043	159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75

(1) Includes other operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

(3) Includes \$1,554,000 principal retired with proceeds from new debt issuances

Wayne County, Ohio
Ratios of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities			Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Long-Term Improvement Notes	OPWC Loans	Sewer Bonds & Loans Payable				
2018	\$ 3,199,552	\$ 2,500,000	\$ 188,852	\$ 3,848,671	\$ 9,737,075	0.50	\$ 83.91	
2017	3,934,439	3,000,000	215,928	4,012,241	11,162,608	0.41	95.84	
2016	4,649,326	3,500,000	243,004	4,172,513	12,564,843	0.36	108.26	
2015	5,344,213	4,000,000	236,383	4,307,200	13,887,796	0.29	120.20	
2014	6,024,100	-	146,797	4,229,201	10,400,098	0.38	90.38	
2013	6,688,987	-	157,583	4,371,869	11,218,439	0.30	97.68	
2012	6,746,676	-	168,369	4,501,437	11,416,482	0.31	99.61	
2011	7,383,343	-	179,155	4,954,307	12,516,805	0.27	109.30	
2010	8,297,000	-	189,941	4,164,084	12,651,025	0.26	112.58	
2009	8,908,000	-	200,727	3,825,037	12,933,764	0.26	116.37	

Source: Wayne County Auditor

Wayne County, Ohio
Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita
Last Ten Collection Years

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2018	\$ 3,199,552	\$ 2,471,939,750	116,038	0.13%	\$ 27.57
2017	3,934,439	2,392,494,660	116,470	0.16%	33.78
2016	3,867,133	2,375,212,530	116,063	0.16%	33.32
2015	4,074,905	2,356,632,130	115,537	0.17%	35.27
2014	5,355,442	2,216,644,050	115,071	0.24%	46.54
2013	6,020,329	2,185,616,280	114,848	0.28%	52.42
2012	6,021,162	2,167,654,080	114,611	0.28%	52.54
2011	6,637,170	2,186,122,137	114,509	0.30%	57.96
2010	7,550,145	2,176,266,945	114,500	0.35%	65.94
2009	8,159,607	2,144,456,510	113,588	0.38%	71.84

Net general obligation debt is calculated based on total general obligation bonds less balance in debt service.

(1) Bureau of Economic Analysis or www.bea.gov

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Wayne County, Ohio
Computation of Direct and Overlapping Debt
 December 31, 2018

	Governmental Activities <u>Debt Outstanding</u>	Percent Applicable to <u>County (1)</u>	Amount Applicable to <u>County</u>
Direct:			
Wayne County	\$ 5,888,404	100.00%	\$ 5,888,404
Total direct	<u>5,888,404</u>		<u>5,888,404</u>
Overlapping:			
City of Wooster	8,267,000	100.00%	8,267,000
Village of Dalton	115,600	100.00%	115,600
Village of Mount Eaton	193,400	100.00%	193,400
City of Norton	2,010,000	0.06%	1,206
City of Rittman	862,000	96.11%	828,468
Orrville City School District	11,695,000	100.00%	11,695,000
Dalton Local School District	15,291,000	100.00%	15,291,000
Chippewa Local School District	15,565,000	100.00%	15,565,000
East Holmes Local School District	475,000	0.32%	1,520
Green Local School District	10,314,998	100.00%	10,314,998
Northwest Local School District	12,189,624	1.01%	123,115
Northwestern Local School District	1,340,000	94.39%	1,264,826
Norwayne Local School District	7,731,179	93.20%	7,205,459
Rittman Exempted Village School District	6,102,944	97.14%	5,928,400
Tuslaw Local School District	8,727,506	1.08%	94,257
West Holmes Local School District	4,760,000	2.22%	105,672
Wayne Public Library District	3,783,790	75.40%	2,852,978
Total overlapping	<u>109,424,041</u>		<u>79,847,900</u>
Total direct and overlapping debt	<u>\$ 115,312,445</u>		<u>\$ 85,736,304</u>

Source for Overlapping entities: Ohio Municipal Advisory Council.

- (1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed valued of the subdivision.

Wayne County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2018	2017	2016	2015
Assessed Valuation	\$ 2,471,939,750	\$ 2,392,494,660	\$ 2,375,212,530	\$ 2,356,632,130
Bonded Debt Limit (1)	60,298,494	58,312,367	57,880,313	57,415,803
Outstanding Debt:				
General Obligation Bonds	3,199,552	3,934,439	4,649,326	5,344,213
Bond Anticipation Note	2,500,000	3,000,000	3,500,000	4,000,000
Notes Payable	-	-	-	1,000,000
OPWC Loans	188,852	215,928	243,004	236,383
Revenue Bonds-Enterprise	733,000	748,000	762,000	776,000
Bonds and Loans-Enterprise	3,115,671	3,264,241	3,410,513	3,531,200
Total Outstanding Debt	9,737,075	11,162,608	12,564,843	14,887,796
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	-	-	-
OPWC Loans	188,852	215,928	243,004	236,383
Revenue Bonds-Enterprise	733,000	748,000	762,000	776,000
Bonds and Loans-Enterprise	3,115,671	3,264,241	3,410,513	3,531,200
Amount Available in Debt Service	-	-	782,193	1,269,308
Total Exemptions	4,037,523	4,228,169	5,197,710	5,812,891
Net Debt	5,699,552	6,934,439	7,367,133	9,074,905
Voted Debt Margin	54,598,942	51,377,928	50,513,180	48,340,898
Legal Debt Margin as a Percentage of the Debt Limit	90.55%	88.11%	87.27%	84.19%
Bonded Debt Limit (2)	24,719,398	23,924,947	23,752,125	23,566,321
Outstanding Debt:				
General Obligation Bonds	3,199,552	3,934,439	4,649,326	5,344,213
Bond Anticipation Note	2,500,000	3,000,000	3,500,000	4,000,000
Notes Payable	-	-	-	1,000,000
OPWC Loans	188,852	215,928	243,004	236,383
Revenue Bonds-Enterprise	733,000	748,000	762,000	776,000
Bonds and Loans-Enterprise	3,115,671	3,264,241	3,410,513	3,531,200
Total Outstanding Debt	9,737,075	11,162,608	12,564,843	14,887,796
Less Exemptions:				
General Obligation Bonds - Voted	-	-	-	-
OPWC Loans	188,852	215,928	243,004	236,383
Revenue Bonds-Enterprise	733,000	748,000	762,000	776,000
Bonds and Loans-Enterprise	3,115,671	3,264,241	3,410,513	3,531,200
Amount Available in Debt Service	-	-	782,193	1,269,308
Total Outstanding Debt	4,037,523	4,228,169	5,197,710	5,812,891
Amount of Debt Applicable to Debt Limit	5,699,552	6,934,439	7,367,133	9,074,905
Unvoted Debt Margin	\$ 19,019,846	\$ 16,990,508	\$ 16,384,992	\$ 14,491,416

- (1) The Debt Limitation is calculated as follows:
3% of first \$100,000,000 of assessed value
1 1/2% of next \$200,000,000 of assessed value
2 1/2 % of amount assessed value in excess of \$300,000,000
- (2) The Debt Limitation equals 1% of the assessed value.

2014	2013	2012	2011	2010	2009
<u>\$ 2,216,644,050</u>	<u>\$ 2,185,616,280</u>	<u>\$ 2,167,654,080</u>	<u>\$ 2,186,122,137</u>	<u>\$ 2,176,266,945</u>	<u>\$ 2,144,456,510</u>
53,916,101	53,140,407	52,691,352	53,153,053	52,906,674	52,111,413
6,024,100	6,688,987	6,746,676	7,383,343	8,297,000	8,908,000
-	-	-	-	-	-
-	-	-	-	-	-
146,797	157,583	168,369	179,155	189,941	200,727
789,000	802,000	814,000	826,000	837,000	848,000
3,440,201	3,569,869	3,687,437	4,128,307	3,327,084	2,977,037
<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>	<u>12,933,764</u>
-	-	-	-	5,580,000	5,930,000
146,797	157,583	168,369	179,155	189,941	200,727
789,000	802,000	814,000	826,000	837,000	848,000
3,440,201	3,569,869	3,687,437	4,128,307	3,327,084	2,977,037
668,658	668,658	725,514	746,173	746,855	748,393
<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>
<u>5,355,442</u>	<u>6,020,329</u>	<u>6,021,162</u>	<u>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>
<u>48,560,659</u>	<u>47,120,078</u>	<u>46,670,190</u>	<u>46,515,883</u>	<u>50,936,529</u>	<u>49,881,806</u>
90.07%	88.67%	88.57%	87.51%	96.28%	95.72%
22,166,441	21,856,163	21,676,541	21,861,221	21,762,669	21,444,565
6,024,100	6,688,987	6,746,676	7,383,343	8,297,000	8,908,000
-	-	-	-	-	-
-	-	-	-	-	-
146,797	157,583	168,369	179,155	189,941	200,727
789,000	802,000	814,000	826,000	837,000	848,000
3,440,201	3,569,869	3,687,437	4,128,307	3,327,084	2,977,037
<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>	<u>12,651,025</u>	<u>12,933,764</u>
-	-	-	-	5,580,000	5,930,000
146,797	157,583	168,369	179,155	189,941	200,727
789,000	802,000	814,000	826,000	837,000	848,000
3,440,201	3,569,869	3,687,437	4,128,307	3,327,084	2,977,037
668,658	668,658	725,514	746,173	746,855	748,393
<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>
<u>5,355,442</u>	<u>6,020,329</u>	<u>6,021,162</u>	<u>6,637,170</u>	<u>1,970,145</u>	<u>2,229,607</u>
<u>\$ 16,810,999</u>	<u>\$ 15,835,834</u>	<u>\$ 15,655,379</u>	<u>\$ 15,224,051</u>	<u>\$ 19,792,524</u>	<u>\$ 19,214,958</u>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2018	116,038	\$ 4,860,917	\$ 41,891	2.4%
2017	116,470	4,531,622	38,908	3.1%
2016	116,063	4,467,171	38,489	4.0%
2015	115,537	4,070,642	35,232	3.8%
2014	115,071	3,906,839	33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%

Sources: (1) Federal Reserve Economic Data or fred.stlouis.fed.org
(2) Bureau of Economic Analysis or www.bea.gov
(3) Ohio Bureau of Employment Services or fedstats.gov

Wayne County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2018 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	2,000	2.86%
Schaeffler	Manufacturer	2,000	2.86%
Wooster Community Hospital	Medical	1,250	1.79%
College of Wooster	Schools- Universities & College Academic	850	1.21%
Wayne County	Governmental	839	1.20%
Buehlers Fresh Foods	Retail - Grocery	800	1.14%
Artiflex	Metal Stamping (Manufacturers)	675	0.96%
Wooster Brush	Paint Brushes and Rollers	575	0.82%
Gerbert Poultry	Agriculture	550	0.79%
Ohio State University	Schools- Universities & College Academic	500	0.71%
Total		<u>10,039</u>	<u>14.34%</u>
Total Employment within the County (2)		<u>69,973</u>	

Employer	Industry	2009	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,050	1.76%
Wayne County	Government	1,008	1.69%
Luk Incorporated	Automotive	1,000	1.68%
College of Wooster	Schools- Universities & College Academic	850	1.43%
Wooster City Schools	Schools	726	1.22%
Wooster Community Hospital	Medical	700	1.17%
Wooster Brush	Paint Brushes and Rollers	600	1.01%
Wal-Mart Supercenter	Department Store	500	0.84%
Ohio State University	Schools- Universities & College Academic	500	0.84%
JLG	Aerial Access Equipment`	450	0.75%
Total		<u>7,384</u>	<u>12.39%</u>
Total Employment within the County		<u>59,605</u>	

Sources:

- (1) Wayne County Economic Development Council
- (2) Bureau of Economic Analysis

Wayne County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Commissioners	21.00	19.50	18.75	18.75
Auditor	26.50	26.25	26.50	24.00
Treasurer	5.00	4.50	4.50	4.00
Prosecuting Attorney	32.00	29.50	30.00	29.25
Board of Elections	10.50	43.00	21.00	22.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	6.25	5.00	5.00	5.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	13.00	13.25	19.25	20.25
Probate Court	5.50	6.00	6.00	5.50
Juvenile Court	19.25	19.50	18.50	18.50
Municipal Court	23.00	23.00	21.00	20.75
Clerk of Courts	27.75	33.75	29.75	32.00
Law Library	0.50	0.50	0.50	1.00
Public Safety				
Sheriff	87.75	89.25	82.75	80.25
Probation	7.00	7.00	2.50	2.50
Disaster Services	2.00	3.00	3.00	2.00
Coroner	2.75	2.00	2.50	2.00
Justice Center	17.00	16.00	14.75	16.25
Public Works				
Engineer	42.00	35.00	46.00	46.00
Building Department	5.00	4.00	5.00	6.00
Sewer District	4.00	4.00	3.00	3.00
Wayne County Airport	2.75	3.25	2.50	2.00
Health				
DD	78.25	100.50	106.50	113.00
Dog and Kennel	5.25	4.00	4.00	2.50
Human Services				
Care Center	61.00	70.75	63.00	60.00
Jobs and Family Services	74.25	59.00	68.50	57.50
Children's Services	67.00	63.00	65.50	63.50
Child Support Enforcement Agency	21.00	22.25	22.25	22.25
Veteran Services	11.00	12.00	12.00	12.50
Total	<u>684.25</u>	<u>724.75</u>	<u>710.50</u>	<u>698.25</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee.
The count is performed on July 1 each year.

Source: County departmental records.

2014	2013	2012	2011	2010	2009
18.50	19.50	19.00	19.00	19.50	21.00
27.50	27.00	27.00	27.00	29.50	29.50
4.25	4.00	4.00	4.00	5.50	5.50
19.50	29.25	25.50	24.50	25.00	25.50
18.50	21.00	23.50	11.00	9.00	8.50
4.00	4.00	4.00	4.00	4.00	4.25
3.00	5.00	5.00	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
20.75	20.75	21.75	21.25	22.00	20.50
5.00	4.00	4.25	4.00	4.00	4.00
19.00	18.50	17.00	20.50	20.50	20.50
21.00	21.00	21.50	22.50	21.00	22.00
32.00	32.50	32.75	32.75	34.25	32.75
0.50	0.50	0.50	0.50	0.50	0.50
79.50	77.75	73.75	67.00	66.50	77.50
2.50	2.50	2.50	2.00	2.50	3.50
2.00	2.00	2.00	2.00	2.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
18.50	18.25	17.25	20.00	21.75	22.25
44.50	44.50	43.00	43.25	44.25	46.00
5.50	4.50	4.50	4.50	5.50	5.00
3.00	3.00	3.00	4.00	5.00	5.50
0.00	0.00	0.00	0.00	0.00	0.00
132.25	138.30	163.25	187.25	190.50	203.75
0.00	0.00	0.00	0.00	0.00	0.00
62.00	64.50	70.50	76.00	73.00	77.25
61.00	60.00	61.00	64.00	65.00	73.00
63.00	62.50	61.25	58.50	60.00	64.00
23.25	22.25	23.00	22.50	28.50	30.50
12.00	12.00	12.00	5.00	12.00	11.00
<u>706.50</u>	<u>723.05</u>	<u>746.75</u>	<u>756.00</u>	<u>780.25</u>	<u>825.75</u>

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	618	644	639	617
Number of meetings	53	55	52	52
Auditor				
Number of non-exempt conveyances	2,487	2,395	2,303	2,402
Number of exempt conveyances	1,768	1,859	1,746	1,745
Number of real estate transfers	4,255	4,254	4,049	4,147
Number of county parcels	59,274	59,525	59,461	59,068
Number of personal property returns	0	0	0	0
Number of checks issued	16,034	16,940	16,264	16,265
Treasurer				
Number of parcel billings	119,055	119,054	118,142	117,948
Return on portfolio	98.00	98.00	94.00	93.00
Prosecuting Attorney				
Number of cases - criminal - felony	723	500	402	365
Number of cases - criminal - municipal	2,165	2,180	2,057	1,828
Number of cases - traffic	1,081	1,221	780	716
Number of cases - civil	185	166	354	956
Number of township requests (2)	72	82	67	140
Board of Elections				
Number of registered voters	75,115	74,697	74,797	72,454
Number of voters last general election	74,797	24,694	50,485	31,735
Percentage of register voters that voted	54.08%	33.06%	68.00%	44.00%
Number Voting Machines	438	438	438	438
Recorder				
Number of deeds recorded	4,503	4,406	4,192	4,197
Number of mortgages recorded	3,668	3,998	3,867	3,866
Number of military discharges recorded	86	93	87	113
Buildings and Grounds				
Number of buildings	25	25	25	25
Square footage of buildings	678,724	678,724	678,724	678,724
Data Processing				
Number of users served	140	118	118	117
Central Purchasing				
Number of purchase orders issued	1,550	1,649	1,683	1,799
Judicial				
Common Pleas Court				
Number of civil cases filed	565	550	591	431
Number of criminal cases filed	752	499	402	370
Number of domestic cases filed	518	404	363	385
Probation				
Average daily case load	260	299	327	372
Domestic Relations				
Number of cases filed	518	404	53	385
Number of protective orders	89	63	23	36
Probate Court (1)				
Number of civil cases filed	1,370	N/A	1,459	1,414
Juvenile Court				
Number of adjudged delinquent cases filed	298	317	389	365

2014	2013	2012	2011	2010	2009
642	595	594	626	591	681
56	56	53	55	53	56
41	2,271	2,021	1,669	1,660	1,524
91	1,909	1,709	1,521	1,460	1,451
3,886	4,180	3,730	3,190	3,120	2,975
58,970	58,953	59,041	59,000	59,009	59,780
0	0	10	19	28	28
16,327	16,590	17,921	18,271	20,006	21,648
117,912	118,086	117,996	118,016	117,952	119,558
94.00	95.00	93.00	94.00	92.00	91.00
429	691	776	416	520	503
2,129	1,991	1,983	1,773	1,710	1,532
823	1,022	905	854	1,986	860
1,007	988	600	580	689	734
170	165	150	135	130	165
73,018	77,698	77,698	75,486	74,988	73,588
27,297	61,356	30,678	34,121	36,567	34,724
37.00%	79.00%	40.00%	45.00%	48.00%	47.19%
432	436	431	375	375	375
3,911	3,747	3,510	3,228	3,280	2,801
3,557	4,466	4,380	3,539	3,416	3,867
97	7	4	25	21	27
22	23	24	23	23	23
678,724	690,720	690,720	686,880	686,880	686,880
120	115	115	108	110	82
1,851	1,866	1,919	2,044	2,250	2,357
622	692	873	812	917	981
429	405	445	416	531	510
445	495	467	598	531	635
440	455	450	450	460	430
445	495	467	598	531	635
71	75	59	83	88	102
1,429	1,469	1,517	1,447	1,559	1,445
342	381	508	389	408	461

(Continued)

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2018	2017	2016	2015
Municipal Court				
Number of civil cases filed	2,024	1,888	1,672	N/A
Number of criminal cases filed	13,986	14,760	13,000	N/A
Number of domestic cases filed	440	597	578	N/A
Probation				
Average daily case load	59.60	150+/-	77.80	73.00
Clerk of Courts				
Number of civil cases filed	539	842	591	674
Number of criminal cases filed	771	500	402	370
Law Library				
Law Library Budget	\$ 243,321	\$ 296,147	\$ 309,880	\$ 303,757
Number of volumes in collection	8,285	8,270	8,260	8,240
Number of electronic subscriptions	5	5	5	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	141	130	117	109
Prisoners booked	3,408	3,210	2,795	2,498
Prisoners released	3,402	3,203	2,773	2,386
Out of County bed days used	6	3	9	5
Enforcement				
Number of incidents reported	15,061	14,477	13,828	13,125
Number of citations issued	1,706	1,695	1,855	1,885
Number of papers served	3,467	2,657	2,768	2,056
Number of telephone calls	65,201	58,432	53,432	51,107
Number of transport hours	5,802	4,672	5,170	4,871
Number of court security hours	4,876	4,636	4,160	4,162
Disaster Services				
Number of emergency responses	0	1	4	4
Coroner				
Number of cases investigated	105	104	121	110
Number of autopsies performed	10	5	12	15
Number of referrals	454	463	407	223
Public Works				
Engineer				
Miles of roads resurfaced	37	57	13	8
Number of bridges replaced/improved	9	9	5	7
Number of culverts built/replaced/improved	58	10	49	24
Building Department				
Number of permits issued	701	706	710	725
Number of inspections performed	5,075	5,080	5,146	5,438
Sewer District				
Average daily sewage treated	425,000	375,000	375,000	375,000
Number of tap-ins	1	14	7	8
Number of customers	962	961	954	935

	2014	2013	2012	2011	2010	2009
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A
	68.40	106.25	N/A	74.83	85.25	77.25
	627	692	873	812	936	981
	429	405	445	416	531	503
\$	278,184	\$ 213,000	\$ 213,280	\$ 213,280	\$ 182,282	\$ 198,415
	8,215	8,185	8,135	8,112	8,088	9,143
	5	6	5	5	5	16
	114	112	117	111	110	112
	2,868	3,126	2,990	2,938	3,018	3,239
	2,881	3,123	3,010	2,941	3,029	3,223
	3	0	0	0	0	650
	10,732	10,479	10,167	8,624	8,251	10,497
	1,485	1,465	1,544	610	431	943
	2,285	2,710	3,183	4,030	5,410	5,082
	48,987	48,117	46,914	45,433	20,767	20,211
	3,658	3,258	2,210	2,026	1,696	4,419
	4,307	4,287	4,294	4,132	4,311	4,293
	9	8	0	0	1	0
	84	92	70	76	71	66
	13	12	5	12	8	7
	189	161	132	118	83	64
	18	26	37	15	25	6
	5	6	6	5	6	9
	34	34	60	30	33	25
	661	582	588	509	541	593
	4,591	4,232	3,897	3,762	3,905	4,655
	425,000	374,706	412,367	427,000	300,550	306,828
	1	2	4	4	7	2
	930	923	882	880	870	860

(Continued)

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2018	2017	2016	2015
Health				
DD				
Number of students enrolled				
Early intervention program	127	115	112	94
Preschool	13	15	15	16
School age	26	34	37	40
Number employed at workshop	N/A	N/A	N/A	N/A
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	N/A	N/A
N.A. W. Sheltered Employment	N/A	N/A	N/A	N/A
N.A. W. Enclave/Supported Employ.	N/A	N/A	4	11
Individual Work Placement	67	67	65	46
Pre - ETS	93	0	0	0
Human Services				
Jobs and Family Services				
Average client count - food stamps	9,028	10,277	10,954	11,372
Average client count - day care	719	556	570	603
Average client count - WIA	26	26	82	119
Average client count - heating assistance	39	65	50	34
Average client count - job placement	1,818	3,157	7,615	6,977
Children's Services				
Average client count - foster care	131	116	131	127
Average client count - adoption	14	16	15	31
Child Support Enforcement Agency				
Average number of active support orders	5,895	5,963	6,021	6,348
Percentage collected	77.52%	78.09%	77.58%	77.00%
Veteran Services				
Number of clients served	147	139	155	160
Amount of benefits paid to County residents	\$ 166,013	\$ 180,989	\$ 96,281	\$ 224,898
Conservation and Recreation				
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	0	0	1	0
Number of jobs created	0	0	8	0
Number of jobs retained	0	0	8	0
Risk Management				
Number of claims	26	13	24	23

(1) Probate Court handles various types of cases (not specifically categorized as civil cases) such as Estates, Guardian of minors & Incompetents, Conservatorships Trusts, Adoptions, Minor's Claims, Mentals, Name Changes, Wrongful Deaths, Birth Registrations

(2) Estimated

(3) WEDC is the contact point for economic development activities.

The projects and jobs created are the new RLF and EZ projects initiated within that calendar year but cumulative from previous years.

N/A - Information not readily available.

Source: County departmental records.

2014	2013	2012	2011	2010	2009
93	72	70	70	86	65
23	34	35	32	34	35
52	66	66	72	75	80
N/A	242	255	268	304	319
N/A	110	114	116	129	135
N/A	117	124	135	158	168
5	6	6	6	6	5
41	9	11	11	11	11
0	0	0	0	0	0
11,851	12,683	12,784	13,077	12,185	9,500
368	382	415	5,436	4,585	5,046
115	120	335	399	341	80
27	38	69	135	280	326
7,310	9,514	9,106	7,090	9,506	9,912
111	93	89	99	83	107
21	20	15	23	20	21
6,498	6,502	6,427	7,054	7,276	7,276
76.50%	75.90%	76.00%	74.50%	70.23%	69.82%
182	226	224	247	266	326
\$ 220,930	\$ 294,282	\$ 280,782	\$ 311,239	\$ 334,127	\$ 419,144
N/A	N/A	N/A	N/A	N/A	N/A
0	0	1	0	0	1
0	0	3	0	0	6
0	0	8	0	0	74
0	0	0	0	0	0

Wayne County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	22	22	24	29
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2014	2013	2012	2011	2010	2009
2,950	2,950	2,392	2,392	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120	120	120	120	120	117
32	30	28	29	29	35
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	1	2

(Continued)

Wayne County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2018	2017	2016	2015
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	500	499	500	500
Number of bridges	492	494	494	487
Number of culverts-estimated	2,824	2,550	2,550	2,550
Number of traffic signs-estimated	10,123	8,500	8,500	8,000
Number of vehicles	62	62	61	60
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	8	7	7
Number of pumping stations	14	14	14	14
Miles of sewer lines	32	26	26	26
Health				
DD				
Number and type of facilities	3	3	4	4
Number of busses	8	12	14	15
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	2,981	2,981
Number of vehicles	1	1	1	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	3	3	3	3

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

2014	2013	2012	2011	2010	2009
1	1	1	1	1	1
500	499	499	499	499	501
487	488	490	490	492	492
2,550	2,500	2,500	2,500	2,500	2,500
8,000	8,000	8,000	8,000	8,000	8,000
60	61	61	61	60	60
1,881	1,881	1,881	1,881	1,881	1,881
8	8	8	9	10	9
12	12	12	11	11	7
23	23	23	23	23	21
4	4	4	4	4	4
23	23	29	29	29	30
23,645	23,645	23,645	23,645	23,645	23,645
3	3	3	3	3	1
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
2,981	2,981	RENTAL	RENTAL	RENTAL	RENTAL
1	1	2	2	2	1
3,069	3,069	3,069	3,069	3,069	3,069
2	2	2	2	2	2

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WAYNE COUNTY ELECTED OFFICIALS

December 31, 2018

AUDITOR

Jarra Underwood

TREASURER

Dawn Zerrer

PROSECUTOR

Dan Lutz

CLERK OF COURTS

Tim Neal

ENGINEER

Scott Miller

SHERIFF

Travis Hutchinson

PROBATE JUDGE

Laticia Wiles

CORONER

Amy Jolliff

RECORDER

Jane Carmichael

MUNICIPAL JUDGES

Michael Rickett

Timothy Vansickle

COMMON PLEAS JUDGES

Cory Spittler

Mark Wiest

BOARD OF COMMISSIONERS

Ann Obrecht

Ron Amstutz

Sue Smail

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OHIO AUDITOR OF STATE
KEITH FABER



WAYNE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 1, 2019**