



Comprehensive Annual Financial Report



*For the fiscal year ended
December 31, 1999*



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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We have reviewed the Independent Auditor's Report of Wayne County, prepared by Lennon & Company, for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Wayne County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO
Auditor of State

August 31, 2000

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

of

WAYNE COUNTY, OHIO

for the

YEAR ENDED DECEMBER 31, 1999

PREPARED BY
AUDITOR'S OFFICE
JARRA UNDERWOOD, AUDITOR



428 WEST LIBERTY STREET

WOOSTER, OHIO 44691

WAYNE COUNTY, OHIO

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INTRODUCTORY SECTION



Wayne County

JARRA UNDERWOOD
WAYNE COUNTY AUDITOR

June 30, 2000

To the Citizens of Wayne County, Ohio and
Board of County Commissioners

I am pleased to present the Comprehensive Annual Financial Report ("CAFR") of Wayne County, Ohio ("County") for the fiscal year ended December 31, 1999. This report, which is prepared in conformance with generally accepted accounting principles ("GAAP") as set forth by the Government Accounting Standards Board ("GASB"), is indicative of the continued commitment of the Auditor's office to provide quality financial information to the citizens of the County and all other interested parties. 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 our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The CAFR is presented in three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains a table of contents, this transmittal letter, a list of elected officials and an organizational chart of the County. The Financial Section includes the Independent Auditor's report, the general purpose financial statements ("GPFS"), and the combining and individual fund and account group financial statements and schedules. The Statistical Section presents historical financial, analytical, economic, and demographic information about the County.

REPORTING ENTITY

The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Currently the County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. The County encompasses 561 square miles with approximately 111,045 residents.

The County provides a wide range of general governmental services to its residents including: human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other administrative support services. The County operates under the statutory form of government since its founding. The three member board of County Commissioners is elected at-large in even-numbered years for overlapping four- year terms. The Commissioners serve as the taxing authority, contracting body, and administrators of public services for the County. The Commissioners create and adopt the annual operating budget and approve expenditures of County funds.

The County Auditor 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 unvoted 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 the over 53,380 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 1996 and a statistical update completed for tax year 1999. The Auditor also prepares and maintains a comprehensive set of the County's 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.

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the County. The Treasurer is the custodian of all County funds and is responsible for the collection of all tax monies due the County, as well as investing all idle funds of the County as specified by Ohio law. Other elected officials include the Recorder, Clerk of Courts, Coroner, Court of Common Pleas Judges, County Court Judges, Engineer, Probate Court Judge, Prosecutor, and Sheriff.

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity." The financial statements contained within this CAFR include all funds, account groups, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. 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. A complete discussion of the reporting entity is provided in Note 2 A to the GPFS.

ECONOMIC CONDITIONS AND OUTLOOK

The economic condition for the County has continued to improve over the past several years and 1999 was certainly no exception. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. The County's average unemployment rate for 1999 was 3.4% compared with the State of Ohio's average annual unemployment rate of 4.3% and the national rate of 4.2%. During 1999, the County maintained an average labor force of 57,500 of which 55,400 were employed.

J.M. Smucker, Newell Rubbermaid and the Wooster Brush Company's main headquarters are located in the County and these companies continue to prosper.

Three higher education facilities are located in the County: Akron University Branch, Ohio State Branch, and the College of Wooster. The facilities bring exceptional higher education opportunities to citizens of the County.

In the County, many small businesses were started in 1999. New commercial establishments are being constructed at a fast rate in the north end of Wooster and various other sections of the County resulting in a significant increase in sales tax revenue.

With the tremendous growth both in residential and commercial construction and the increase in sales tax revenue, the financial outlook for the County appears positive.

MAJOR INITIATIVES

Current Projects

The County continues to be involved in a variety of projects. These projects reflect the County's commitment to ensuring that its citizens are able to live and work in an enviable environment.

The \$4,700,000 renovation of the Courthouse, which began in 1997, was completed during fiscal year 1999. The Prosecutor and the Law Library are occupying new offices. Security issues have been addressed creating a safer environment for County employees and the citizens of the County.

In December of 1999, the County purchased a 17-acre parcel with 57,000 square feet under roof. This building will be rehabilitated to become the future County Engineers office. Architectural plans are in motion.

L&S warehouse continues to expand their existing operation.

American Bright Bar began production at their Orrville facility.

Orrville Library is going through extensive renovations and a major addition.

Amish Door opened a new dining facility.

Uni-Lock began operations at their new Rittman facility.

The J.M. Smucker Company constructed a new retail outlet.

Gradall produced their first piece of equipment at the vacated Volvo Plant.

Future Projects

Construction and expansion are among the major initiatives as the County moves into the new millenium. More residential building developments are being planned for various sections of the County.

The Auditor's office has started plans for connecting information to the internet. Plans are also being made to have this information available to the public via computers in the Auditor's office.

The Auditor's office geographical information system is to be completed and available to the public in the year 2000.

The Wayne County Public Library will begin construction on a new library; demolition of the old buildings has begun.

Luk will embark upon a large expansion.

G&S Titanium has started excavation for their new plant.

The vacated Belden Wire Plant in Apple Creek will soon be occupied by Jae-Tech.

CNC Metal is slated for expansion.

Orville Products and Contours will be enlarging and enhancing their current facilities.

FINANCIAL INFORMATION

Basis of Accounting

The County's accounting system is organized on a "Fund Basis". Each fund or account group is a distinct, self-balancing accounting entity. Although the County maintains its day-to-day accounting records on a basis other than GAAP, for the year ended December 31, 1999, the County prepared its CAFR on a modified accrual basis of accounting for governmental, expendable trust and agency funds, and on an accrual basis of accounting for proprietary funds according to GAAP. The modified accrual basis of accounting recognizes revenue when measurable and available and expenditures when goods or services are received. The accrual basis of accounting recognizes revenue when measurable and available and expenditures when incurred. The basis of accounting for the various funds and account groups is fully described in Note 2 C of the GPFS.

Accounting System and Budgetary 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 GPFS 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 judgements 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 to ensure that financial information generated is both accurate and reliable. Those 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.

Governmental Funds

The following schedule presents a summary of revenue by source for the fiscal year ended December 31, 1999 for all governmental fund types (governmental funds types are comprised of the general, special revenue, debt service, capital projects, and expendable trust funds). Also presented are the amounts and percentages of revenue sources as well as the increases and decreases from December 31, 1998:

<u>Revenue by Source</u>	<u>1999</u> <u>Amount</u>	<u>Percent</u> <u>of Total</u>	<u>1998</u> <u>Amount</u>	<u>Percent</u> <u>of Total</u>	<u>Increase</u> <u>or (Decrease)</u>
Taxes	\$18,144,132	34.11%	\$17,902,546	36.60%	\$ 241,586
Charges for Services	5,938,695	11.17	7,213,431	14.75	(1,274,736)
Licenses and Permits	234,092	.44	239,531	.49	(5,439)
Fines and Forfeitures	836,565	1.57	681,380	1.39	155,185
Intergovernmental	24,623,132	46.30	19,079,409	39.00	5,543,723
Special Assessments	2,544	0	3,317	.01	(773)
Investment Income	1,922,061	3.61	2,343,753	4.79	(421,692)
Rental Income	234,756	.44	221,759	.45	12,997
Other	<u>1,255,921</u>	<u>2.36</u>	<u>1,230,175</u>	<u>2.52</u>	<u>25,746</u>
Total	<u>\$53,191,898</u>	<u>100.00%</u>	<u>\$48,915,301</u>	<u>100.00%</u>	<u>\$4,276,597</u>

Taxes and intergovernmental revenues are the major components of the County's revenues and represent \$42,767,264 or 80.40% and \$36,981,955 or 75.60% of fiscal 1999 and 1998 revenues, respectively. Taxes include real estate, personal property, manufactured homes, and revenue received from sales taxes. Tax revenue increased as a result of increased sales tax revenue generated from the rapid development of commercial establishments in the north end of Wooster and in various other sections of the County. Intergovernmental revenue primarily consists of State and Federal Grants, motor vehicle license taxes, gasoline taxes, other State shared revenues and grant monies designated to assist the County with major undertakings for the benefit of the citizens of the County. The increase in the intergovernmental revenue is primarily due to the reclassification of certain amounts previously recorded as "charges for services" and "taxes" in 1998. These amounts include state property tax relief and certain reimbursable grant receipts which are recorded as intergovernmental revenue in 1999. The decrease in investment income is the result of a decrease in the fair market value of certain investments. The County makes an effort to maximize earnings while maintaining safety in all investments.

The following schedule presents a summary of expenditures by function for the fiscal year ended December 31, 1999 for all governmental fund types (governmental funds are comprised of the general, special revenue, debt service, capital projects, and expendable trust funds). Also presented are the amounts and percentages of expenditures by function as well as increases and decreases from December 31, 1998:

<u>Expenditure by Function</u>	<u>1999 Amount</u>	<u>Percent of Total</u>	<u>1998 Amount</u>	<u>Percent of Total</u>	<u>Increase or (Decrease)</u>
General Government:					
Legislative & Executive	\$6,443,001	12.58%	\$ 6,443,540	13.48%	\$ (539)
Judicial	2,987,531	5.83	2,680,115	5.61	307,416
Public Safety	8,083,315	15.79	6,791,688	14.21	1,291,627
Public Works	6,246,740	12.20	6,155,016	12.88	91,724
Health	364,903	.71	305,795	.64	59,108
Human Services	21,526,776	42.04	19,990,435	41.82	1,536,341
Conservation and Recreation	20,000	.04	27,500	.06	(7,500)
Economic Development	546,976	1.07	403,683	.85	143,293
Other	645,249	1.26	673,227	1.41	(27,978)
Capital Outlay	3,662,644	7.15	3,686,161	7.71	(23,517)
Urban Redevelopment	365,345	.71	315,390	.65	49,955
Debt Service:					
Principal Retirement	214,390	.42	216,067	.45	(1,677)
Interest Charges	<u>100,355</u>	<u>.20</u>	<u>111,986</u>	<u>.23</u>	<u>(11,631)</u>
Total	<u>\$51,207,225</u>	<u>100.00%</u>	<u>\$47,800,603</u>	<u>100.00%</u>	<u>\$3,406,622</u>

Human services, public works, public safety and legislative and executive expenditures are the major components of the County's expenditures and represent \$42,299,832 or 82.61% and \$39,380,679 or 82.39% of fiscal 1999 and 1998 expenditures, respectively. Human services consists of expenditures from the Bureau of Child Support, Public Assistance Fund, County Home Funds, MRDD Funds, and Children Services Funds. The increase in expenditures is the result of increased services provided by the Department of Children Services and the Board of MRDD. Public works consists primarily of expenditures from the Motor Vehicle - Gas Tax Fund which accounted for \$5,816,372 or 93.11% of the total function expenditures. Public safety consists primarily of expenditures related to the Justice Center, Detention Home and Sheriff's department which accounted for approximately \$5,500,000 or 68.04% of the total function expenditures. Legislative and executive expenditures accounted for \$6,443,001 or 12.58% of total 1999 expenditures and reflect the operations of such offices and departments as the Auditor, Commissioners, Treasurer, Prosecutor and Data Processing. Judicial expenditures accounted for \$2,987,531 or 5.83% of the total 1999 expenditures and reflect the operations of such offices and departments as the Common Pleas Court, Juvenile Court, the Clerk of Courts, Probate Court and Adult and Juvenile Probation. The increase in economic development expenditure is primarily due to an increase in the amount of grant monies expended from the Community Development Block Grant (CDBG) Special Revenue Fund in 1999.

General Fund

General fund revenues and other financing sources under the modified accrual basis of accounting totaled \$19,393,418 during 1999. The largest sources of revenue to the general fund were real estate, personal property, and sales taxes which amounted to \$9,884,858 or 50.97% of total revenue and other financing sources.

General fund expenditures and other financing uses under the modified accrual basis of accounting totaled \$19,767,863 during 1999. General governmental functions accounted for \$8,385,626 or 42.48% of general fund expenditures and other financing uses (primarily for legislative, executive, and judicial programs administered by the elected officials). The next largest individual category of expenditures was for public safety functions, which includes the operation of the Sheriff's Department and the Justice Center. Public safety functions accounted for \$6,523,637 or 33.00% of general fund expenditures and other financing uses.

Special Revenue Funds

Revenues and other financing sources in the special revenue funds totaled \$33,513,503. Of this total, \$20,927,288 or 62.44%, represented intergovernmental revenue. Intergovernmental revenue consisted primarily of \$4,734,895 in shared license and gas tax revenue from the State of Ohio received in the Motor Vehicle and Gas Tax Fund, \$5,203,134 in assistance from State and Federal funds in the Public Assistance Fund for human services programs and \$3,713,879 in State and Federal Funds for the operation of the County Board of MRDD. The remaining intergovernmental revenues are predominately State and Federal Grants for public safety, public works, and health programs.

Special revenue funds' expenditures and other financing uses under the modified accrual system totaled \$31,346,216 during 1999. Support of human services and public works accounted for \$20,983,144 or 66.94% and \$6,145,502 or 19.61%, respectively, of the special revenue funds' expenditures and other financing uses. Two special revenue funds had a deficit fund balances at December 31, 1999. The CHIP Program Fund's deficit of \$796 and the Home Arrest Grant Fund's deficit of \$1,523 were caused by the application of GAAP. It is anticipated that these deficits will be alleviated by intergovernmental revenues not recognized at December 31, 1999.

Debt Service

The debt service funds are used to account for the accumulation of resources for, and payment of, interest and principal on long-term obligations. The major source of revenue and other financing sources of the debt service funds are property taxes and rental income. The County retired \$203,500 in general obligation bonds and \$10,890 on an Ohio Public Works Commission ("OPWC") loan during 1999. In addition, the County paid \$100,355 in interest on these obligations. The general obligation bonds and the OPWC loan are accounted for in the general long-term obligations account group. Principal and interest related to debt reported in the general long-term obligations account group is shown in the debt service funds.

Expendable Trust and Agency Funds

The County maintains two expendable trust funds to account for unclaimed monies and possible contingencies related to the sale of the Mt. Eaton Landfill. At December 31, 1999, the fund balances of the Unclaimed Monies Fund and the Mt. Eaton Landfill Trust Fund were \$86,913 and \$550,000, respectively. See Note 20 to the GPFS for more information on the Mt. Eaton Landfill Trust Fund. The County maintains approximately twenty-eight agency funds to account for assets held by the County as an agent for individuals, private organizations or other governmental units. The most significant agency funds maintained by the County at December 31, 1999 are undivided taxes, payroll, undivided local government monies, and monies due to other governments such as the Board of Health, the Mental Health and Recovery Board and the Soil and Water Conservation District.

Enterprise Funds

The County's enterprise funds consist of landfill and sewer system operations. On December 31, 1998, the Mt. Eaton Landfill was sold by the County. During fiscal year 1999, the County sold all remaining assets of the landfill and began collecting royalties of \$.70 per ton dumped at the landfill. See Note 20 to the GPFS for more information on the sale of the landfill. For fiscal year 1999, the Mt. Eaton Landfill Fund reported an operating loss of \$139,208 and a net loss of \$29,994. Nonoperating revenues consisted of the gain on the sale of certain landfill assets. For fiscal year 1999, the Sanitary Sewer District Fund reported net income of \$12,466. The accumulated deficit of the Sanitary Sewer District Fund was \$441,813 at December 31, 1999. The Sanitary Sewer District Fund's deficit is a result of accumulated operating losses. This deficit will be eliminated as user charges are increased. The County will continue to improve the operation of the Sanitary Sewer District Fund in order to return it to a sound financial condition.

Internal Service Funds

The County maintains three internal service funds to account for self-insured health benefits, a regional 911 police and fire emergency system and the contracting of police protection to various subdivisions. The Health Care Fund had a net loss of \$264,725 and an accumulated deficit of \$606,586 at December 31, 1999. The Health Care Fund's deficit is a result of recording a liability of \$730,292 for claims incurred as of December 31, 1999 but not paid until 2000. This deficit will be eliminated as premiums are collected to pay these claims. The 911 System Fund had a net loss of \$16,420 and an accumulated deficit of \$98,317 at December 31, 1999. The 911 System Fund's deficit is a result of accumulated operating losses. The deficit will be eliminated as user charges are increased. The 911 System Fund had contributed capital and a fund equity balance of \$271,471 and \$173,154, respectively, at December 31, 1999. The Sheriff Policing Rotary Fund had net income of \$50,377 and retained earnings of \$68,745 at December 31, 1999.

Debt Administration

At December 31, 1999, the County had two debt issues outstanding. These issues included \$1,568,000 in general obligation bonds and \$87,118 in an OPWC Loan. The County has maintained its A-1 rating from Moody's Investors Service.

Cash Management

The County Treasurer, as custodian of all County monies, is responsible for investing idle funds and directing the investment policies of the County. The County pools its cash for maximum investment efficiency and to simplify accountability.

The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. During the fiscal year ended December 31, 1999, the County's cash resources were divided among bank deposits, certificates of deposit, and investments in government securities and STAR Ohio (State Treasurer's Investment Pool). Approximately 99% of all available monies are continuously maintained in interest bearing activities. In accordance with state constitutional and statutory requirements, interest is deposited almost entirely in the general fund.

Risk Management

Wayne County has contracted with Arthur J. Gallagher & Company to meet the needs of the County for general liability, property, auto, crime, forgery, and employee liability, public officers liability, and boiler and machinery insurance.

The County also carries insurance coverage that protects individual department from liabilities arising from normal operations. The County has contracted with Frontier Insurance Company to provide social service professional liability and with CNA Insurance Company to provide care center professional liability.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

The County has also established a risk management program for the self-insurance of employee health care benefits. This risk management program is further described in Note 13 to the GPFS.

OTHER INFORMATION

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's GPFS as of and for the year ended December 31, 1999, by our independent auditor, Lennon & Company. County management plans to continue to subject the GPFS to an annual independent audit as part of the preparation of a CAFR. The auditor's report on the GPFS 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 Federal Awards Expenditures, findings and recommendations, and Auditor of State 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, as well as to 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. Copies of this report are being 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, 1998. This was the fourth 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. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgment

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, Carol Zemrock, Fiscal Officer, and our consultants, Carrie Simmons and Steve Julian with Trimble, Julian & Grube, Inc., for their assistance on this project. Due credit should 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. I am very grateful to all of them.

Sincerely,



Jarra Underwood
Wayne County Auditor

WAYNE COUNTY, OHIO

ELECTED OFFICIALS

DECEMBER 31, 1999

Board of Commissioners

Fred Cannon
Cheryl Noah
Mark Sheppard

Auditor

Jarra Underwood

Clerk of Courts

Carol White - Millhoan

Coroner

Dr. J.T. Questel

Court of Common Pleas

Mark K. Weist
Robert Brown

County Court Judges

Stuart K. Miller
William D. Evans

Engineer

Roger Terrill

Probate Court

William Bailey

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

Sheriff

Thomas Maurer

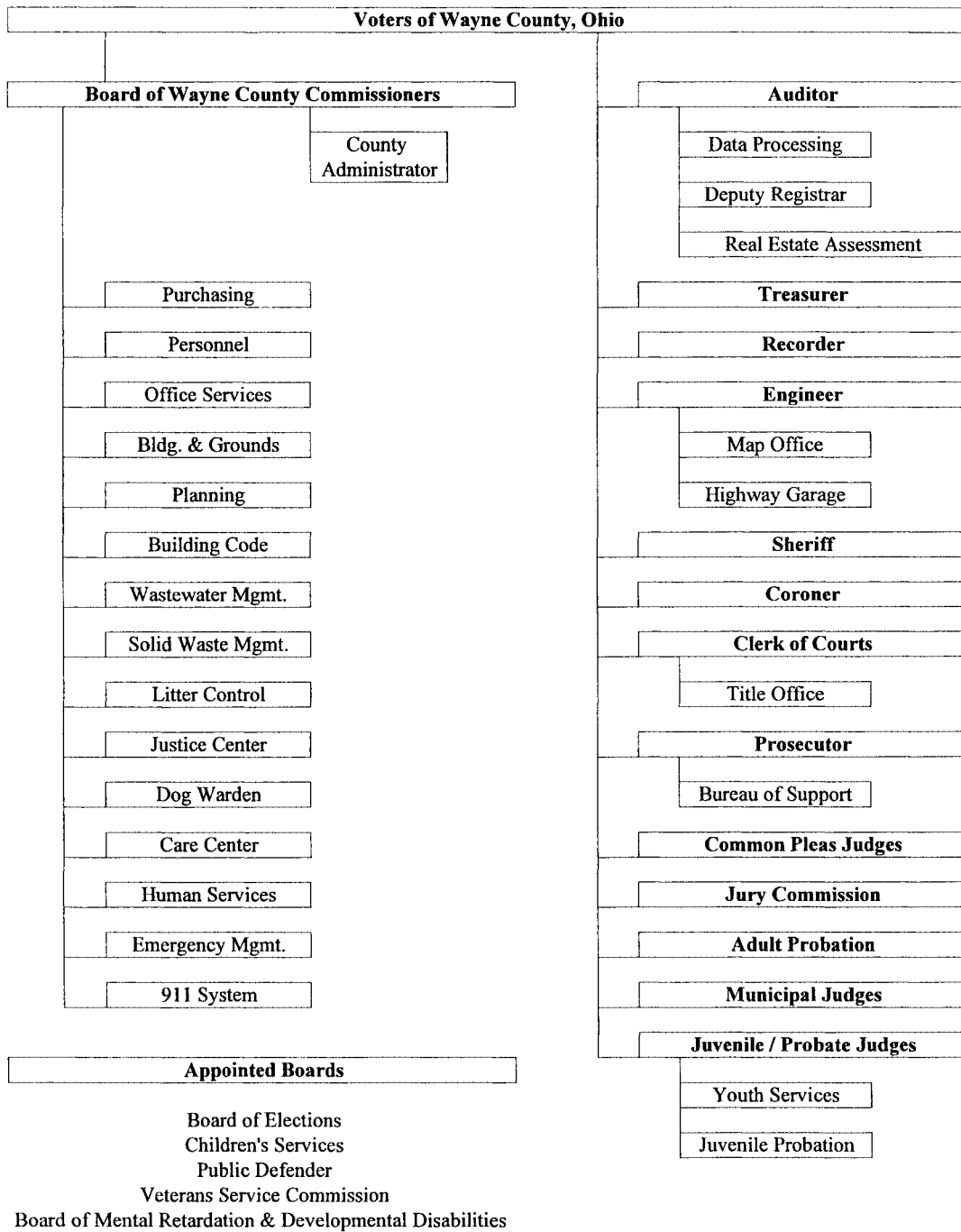
Treasurer

Beverly Shaw

WAYNE COUNTY, OHIO

ORGANIZATION CHART

DECEMBER 31, 1999



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, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Cary Brueck
President
Jeffrey L. Esler
Executive Director



FINANCIAL SECTION

Lennon & Company

Certified Public Accountant

104 High Street, Suite 201 • Wadsworth, Ohio 44281 • (330) 334-7774 • wmlennon@apk.net

INDEPENDENT AUDITOR'S REPORT

Wayne County Commissioners
Wayne County
428 W. Liberty Street
Wooster, Ohio 44691

We have audited the accompanying general purpose financial statements of Wayne County as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Wayne County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Nick Amster Sheltered Workshop, Inc., which represents the entire discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Nick Amster Sheltered Workshop, Inc., is based on the report of the other auditors.

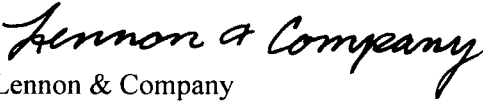
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Wayne County, as of December 31, 1999, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Wayne County. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical section, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Wayne County. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and therefore we express no opinion thereon.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2000 on our consideration of Wayne County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.


Lennon & Company
Certified Public Accountant
June 29, 2000

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WAYNE COUNTY, OHIO

COMBINED BALANCE SHEET
ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNIT

DECEMBER 31, 1999

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Assets and Other Debits</u>						
Assets:						
Equity in pooled cash and investments	\$4,760,037	\$16,046,432	\$385,029	\$5,023,461	\$289,389	\$607,418
Cash in segregated accounts	34,360	78,148		274,861		
Investments in segregated accounts						
Deposits						
Receivables (net of allowances of uncollectibles):						
Sales taxes	1,227,630	74,030				
Real and other taxes	3,111,316	8,714,817				
Accounts	153,864	135,060		4,817	26,587	8,229
Interfund loan	300,000					
Accrued interest	655,198	2,221				1,767
Advances to other funds	9,000					
Due from other governments	6,409	338,206		62,563		
Due from primary government						
Prepayments	113,198	158,280			766	768
Materials and supplies inventory	92,461	73,774				
Loans receivable		438,739				
Fixed assets (net of accumulated depreciation where applicable)					1,017,502	88,900
Other Debits:						
Amount available in debt service fund						
Amount to be provided from general government resources						
Total Assets and Other Debits	<u>\$10,463,473</u>	<u>\$26,059,707</u>	<u>\$385,029</u>	<u>\$5,365,702</u>	<u>\$1,334,244</u>	<u>\$707,082</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$9,048,272			\$36,160,038		\$36,160,038
591,389			978,758	\$120,115	1,098,873
				784,228	784,228
				1,000	1,000
32,844			1,334,504		1,334,504
71,546,392			83,372,525		83,372,525
3,174			331,731	87,737	419,468
			300,000		300,000
2,217			661,403		661,403
			9,000		9,000
37,586			444,764		444,764
				10,282	10,282
1,469			274,481	2,944	277,425
			166,235		166,235
			438,739		438,739
	\$38,566,855		39,673,257		39,673,257
		\$385,029	385,029		385,029
		2,901,652	2,901,652		2,901,652
<u>\$81,263,343</u>	<u>\$38,566,855</u>	<u>\$3,286,681</u>	<u>\$167,432,116</u>	<u>\$1,006,306</u>	<u>\$168,438,422</u>

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WAYNE COUNTY, OHIO

COMBINED BALANCE SHEET

ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

DECEMBER 31, 1999

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
<u>Liabilities, Equity and Other Credits</u>						
Liabilities:						
Accounts payable	\$238,720	\$508,325		\$25,632	\$7,411	\$1,169
Accrued wages and benefits	309,941	522,903			1,947	7,350
Compensated absences payable	28,131	36,400			10,231	23,276
Advances from other funds		4,000		5,000		
Due to component units		10,282				
Due to other governments	367,540	611,057			2,083	9,682
Deposits held and due to others						
Undistributed monies						
Deferred revenue	4,134,280	8,630,118		62,563		
Interfund loan payable						300,000
Amount to be repaid to claimants						
OPWC loans payable						
General obligation bonds payable						
Claims payable						730,292
Total Liabilities	5,078,612	10,323,085		93,195	21,672	1,071,769
Equity and Other Credits:						
Investment in general fixed assets						
Contributed capital					1,558,802	271,471
Retained earnings (accumulated deficit):						
Unreserved					(246,230)	(636,158)
Fund balances:						
Reserved for encumbrances	993,716	2,262,398		1,264,559		
Reserved for materials and supplies inventory	92,461	73,774				
Reserved for prepayments	113,198	158,280				
Reserved for debt service			\$385,029			
Reserved for loans		438,739				
Reserved for advances	9,000					
Unreserved-undesignated	4,176,486	12,803,431		4,007,948		
Total Equity and Other Credits	5,384,861	15,736,622	385,029	5,272,507	1,312,572	(364,687)
Total Liabilities, Equity and Other Credits	\$10,463,473	\$26,059,707	\$385,029	\$5,365,702	\$1,334,244	\$707,082

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	Component Unit	Total (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations			
\$17,356			\$798,613	\$7,467	\$806,080
			842,141	15,886	858,027
		\$1,631,563	1,729,601		1,729,601
			9,000		9,000
			10,282		10,282
4,678,295			5,668,657		5,668,657
492,915			492,915		492,915
75,431,737			75,431,737		75,431,737
			12,826,961		12,826,961
			300,000		300,000
6,127			6,127		6,127
		87,118	87,118		87,118
		1,568,000	1,568,000		1,568,000
			730,292		730,292
80,626,430		3,286,681	100,501,444	23,353	100,524,797
	\$38,566,855		38,566,855		38,566,855
			1,830,273		1,830,273
			(882,388)	982,953	100,565
			4,520,673		4,520,673
			166,235		166,235
			271,478		271,478
			385,029		385,029
			438,739		438,739
			9,000		9,000
636,913			21,624,778		21,624,778
636,913	38,566,855		66,930,672	982,953	67,913,625
\$81,263,343	\$38,566,855	\$3,286,681	\$167,432,116	\$1,006,306	\$168,438,422

WAYNE COUNTY, OHIO

**COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Property taxes	\$2,845,910	\$7,034,980	\$142,414			\$10,023,304
Sales taxes	7,038,948	1,081,880				8,120,828
Charges for services	2,879,159	3,041,245		\$18,291		5,938,695
Licenses and permits	234,092					234,092
Fines and forfeitures	424,023	412,542				836,565
Intergovernmental	3,438,552	20,927,288	16,491	240,801		24,623,132
Special assessments		2,544				2,544
Investment income	1,877,650	44,411				1,922,061
Rental income	87,568		147,188			234,756
Other	552,299	549,840		141,647	\$12,135	1,255,921
Total Revenues.	<u>19,378,201</u>	<u>33,094,730</u>	<u>306,093</u>	<u>400,739</u>	<u>12,135</u>	<u>53,191,898</u>
Expenditures:						
Current:						
General government:						
Legislative and executive	5,517,977	925,024				6,443,001
Judicial	2,867,649	119,882				2,987,531
Public safety	6,523,637	1,559,678				8,083,315
Public works	101,238	6,145,502				6,246,740
Health	154,588	210,315				364,903
Human services	543,632	20,983,144				21,526,776
Conservation and recreation	20,000					20,000
Economic development and assistance		546,976				546,976
Urban redevelopment and housing		365,345				365,345
Other	635,892		751		8,606	645,249
Capital outlay		7,314		3,655,330		3,662,644
Debt service:						
Principal retirement			214,390			214,390
Interest and fiscal charges			100,355			100,355
Total Expenditures.	<u>16,364,613</u>	<u>30,863,180</u>	<u>315,496</u>	<u>3,655,330</u>	<u>8,606</u>	<u>51,207,225</u>

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WAYNE COUNTY, OHIO

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	Governmental Fund Types				Fiduciary Fund Type	Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Excess (deficiency) of revenues over (under) expenditures	3,013,588	2,231,550	(9,403)	(3,254,591)	3,529	1,984,673
Other Financing Sources (Uses):						
Operating transfers in	6,919	418,773	116,221	3,290,500		3,832,413
Operating transfers out	(3,403,250)	(483,036)		(13,919)		(3,900,205)
Proceeds from sale of assets	8,298					8,298
Total Other Financing Sources (Uses) . . .	(3,388,033)	(64,263)	116,221	3,276,581		(59,494)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(374,445)	2,167,287	106,818	21,990	3,529	1,925,179
Fund Balances, January 1 (Restated)	5,773,612	13,577,524	278,211	5,250,517	633,384	25,513,248
Decrease in reserve for inventory	(14,306)	(8,189)				(22,495)
Fund Balances, December 31.	<u>\$5,384,861</u>	<u>\$15,736,622</u>	<u>\$385,029</u>	<u>\$5,272,507</u>	<u>\$636,913</u>	<u>\$27,415,932</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

WAYNE COUNTY, OHIO
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	General			Special Revenue		
	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:						
Property taxes	\$2,792,995	\$2,842,609	\$49,614	\$6,712,357	\$6,926,522	\$214,165
Sales taxes	6,450,000	7,017,611	567,611	1,125,000	1,082,022	(42,978)
Charges for services	2,578,534	2,788,190	209,656	2,872,945	3,076,274	203,329
Licenses and permits	226,000	234,060	8,060			
Fines and forfeitures	300,600	418,330	117,730	325,849	385,346	59,497
Intergovernmental	3,446,771	3,612,527	165,756	20,592,421	20,774,360	181,939
Special assessments				1,199	2,544	1,345
Investment income	2,250,000	2,273,187	23,187	12,100	19,598	7,498
Rental income	60,000	87,289	27,289			
Other	464,100	559,888	95,788	618,937	674,955	56,018
Total Revenues	18,569,000	19,833,691	1,264,691	32,260,808	32,941,621	680,813
Expenditures:						
Current:						
General government:						
Legislative and executive	7,567,672	6,239,378	1,328,294	1,383,209	1,066,949	316,260
Judicial	3,027,858	2,892,959	134,899	333,384	180,022	153,362
Public safety	6,987,046	6,760,330	226,716	2,327,504	1,651,809	675,695
Public works	107,402	102,004	5,398	7,596,995	7,005,636	591,359
Health	159,867	157,556	2,311	266,473	229,554	36,919
Human services	737,341	574,994	162,347	24,171,015	22,353,836	1,817,179
Conservation and recreation	43,815	20,000	23,815			
Economic development and assistance				1,233,418	629,436	603,982
Urban redevelopment and housing				1,000,949	470,045	530,904
Other	992,645	776,147	216,498		7,314	38,900
Capital outlay				46,214		38,900
Debt service:						
Principal retirement						
Interest and fiscal charges						
Total Expenditures	19,623,646	17,523,368	2,100,278	38,359,161	33,594,601	4,764,560
Excess (deficiency) of revenues over (under) expenditures	(1,054,646)	2,310,323	3,364,969	(6,098,353)	(652,980)	5,445,373
Other Financing Sources (Uses):						
Proceeds from sale of fixed assets	1,000	8,298	7,298			
Advances out	(300,000)	(300,000)		(17,063)	0	17,063
Operating transfers in	0	6,919	6,919	843,844	808,121	(35,723)
Operating transfers out	(3,765,942)	(3,405,622)	360,320	(1,731,169)	(896,357)	834,812
Total Other Financing Sources (Uses)	(4,064,942)	(3,690,405)	374,537	(904,388)	(88,236)	816,152
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses)	(5,119,588)	(1,380,082)	3,739,506	(7,002,741)	(741,216)	6,261,525
Fund Balances, January 1	4,562,573	4,562,573	0	11,252,065	11,252,065	0
Prior Year Encumbrances Appropriated	817,017	817,017	0	2,826,838	2,826,838	0
Fund Balances, December 31	\$260,002	\$3,999,508	\$3,739,506	\$7,076,162	\$13,337,687	\$6,261,525

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Debt Service			Capital Projects			Total (Memorandum Only)		
Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)	Revised Budget	Actual	Variance: Favorable (Unfavorable)
\$138,537	\$142,459	\$3,922				\$9,643,889	\$9,911,590	\$267,701
			\$17,500	\$18,891	\$1,391	7,575,000	8,099,633	524,633
						5,468,979	5,883,355	414,376
						226,000	234,060	8,060
						626,449	803,676	177,227
15,763	16,491	728	646,632	232,459	(414,173)	24,701,587	24,635,837	(65,750)
						1,199	2,544	1,345
						2,262,100	2,292,785	30,685
147,188	147,188	0				207,188	234,477	27,289
			130,012	179,937	49,925	1,213,049	1,414,780	201,731
301,488	306,138	4,650	794,144	431,287	(362,857)	51,925,440	53,512,737	1,587,297
						8,950,881	7,306,327	1,644,554
						3,361,242	3,072,981	288,261
						9,314,550	8,412,139	902,411
						7,704,397	7,107,640	596,757
						426,340	387,110	39,230
						24,908,356	22,928,830	1,979,526
						43,815	20,000	23,815
						1,233,418	629,436	603,982
						1,000,949	470,045	530,904
251,129	751	250,378				1,243,774	776,898	466,876
			6,149,054	4,982,928	1,166,126	6,195,268	4,990,242	1,205,026
214,390	214,390	0				214,390	214,390	0
100,355	100,355	0				100,355	100,355	0
565,874	315,496	250,378	6,149,054	4,982,928	1,166,126	64,697,735	56,416,393	8,281,342
(264,386)	(9,358)	255,028	(5,354,910)	(4,551,641)	803,269	(12,772,295)	(2,903,656)	9,868,639
						1,000	8,298	7,298
						(317,063)	(300,000)	17,063
116,221	116,221	0	990,500	3,290,500	2,300,000	1,950,565	4,221,761	2,271,196
			(13,919)	(13,919)		(5,511,030)	(4,315,898)	1,195,132
116,221	116,221	0	976,581	3,276,581	2,300,000	(3,876,528)	(385,839)	3,490,689
(148,165)	106,863	255,028	(4,378,329)	(1,275,060)	3,103,269	(16,648,823)	(3,289,495)	13,359,328
278,166	278,166	0	3,355,710	3,355,710	0	19,448,514	19,448,514	0
0	0	0	1,652,620	1,652,620	0	5,296,475	5,296,475	0
\$130,001	\$385,029	\$255,028	\$630,001	\$3,733,270	\$3,103,269	\$8,096,166	\$21,455,494	\$13,359,328

WAYNE COUNTY, OHIO

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND EQUITY
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED DECEMBER 31, 1999

	Proprietary Fund Types		Total Primary Government (Memorandum Only)	Component Unit	Total (Memorandum Only)
	Enterprise	Internal Service			
Operating Revenues:					
Charges for services	\$279,414	\$4,005,139	\$4,284,553	\$647,146	\$4,931,699
Contributions from MRDD Board				4,181,236	4,181,236
Other operating revenues	41,293		41,293	29,379	70,672
Total Operating Revenues	320,707	4,005,139	4,325,846	4,857,761	9,183,607
Operating Expenses:					
Personal services	73,214	179,979	253,193	3,977,990	4,231,183
Contract services	295,733	12,165	307,898	42,052	349,950
Materials and supplies	12,057		12,057	147,515	159,572
Depreciation	36,613	31,889	68,502		68,502
Claims		3,787,894	3,787,894		3,787,894
Utilities				377,609	377,609
Administrative costs		203,084	203,084	205,561	408,645
Other operating expenses	29,832	89,060	118,892	73,958	192,850
Total Operating Expenses	447,449	4,304,071	4,751,520	4,824,685	9,576,205
Operating income (loss)	(126,742)	(298,932)	(425,674)	33,076	(392,598)
Nonoperating Revenues:					
Gain on sale of contributed assets	104,093		104,093		104,093
Gain on sale of investments				37,291	37,291
Unrealized net loss on investments				(8,165)	(8,165)
Interest revenue	5,121	14,980	20,101	31,016	51,117
Total Nonoperating Revenues	109,214	14,980	124,194	60,142	184,336

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WAYNE COUNTY, OHIO

COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND EQUITY
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Proprietary Fund Types</u>		Total Primary Government (Memorandum Only)	Component Unit	Total (Memorandum Only)
	<u>Enterprise</u>	<u>Internal Service</u>			
Net income (loss) before operating transfers	(17,528)	(283,952)	(301,480)	93,218	(208,262)
Operating transfers in	14,608	53,184	67,792		67,792
Net income (loss).	(2,920)	(230,768)	(233,688)	93,218	(140,470)
Retained Earnings (Accumulated Deficit), January 1	<u>(243,310)</u>	<u>(405,390)</u>	<u>(648,700)</u>	<u>889,735</u>	<u>241,035</u>
Retained Earnings (Accumulated Deficit), December 31	(246,230)	(636,158)	(882,388)	982,953	100,565
Contributed Capital, December 31	<u>1,558,802</u>	<u>271,471</u>	<u>1,830,273</u>		<u>1,830,273</u>
Total Fund Equity (Accumulated Deficit), December 31	<u>\$1,312,572</u>	<u>(\$364,687)</u>	<u>\$947,885</u>	<u>\$982,953</u>	<u>\$1,930,838</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

WAYNE COUNTY, OHIO

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Proprietary Fund Types</u>		<u>Total Primary Government (Memorandum Only)</u>	<u>Component Unit</u>	<u>Total Reporting Entity (Memorandum Only)</u>
	<u>Enterprise</u>	<u>Internal Service</u>			
Cash Flows from Operating Activities:					
Cash received from sales/service charges	\$382,560	\$4,062,195	\$4,444,755	\$602,964	\$5,047,719
Cash received from MRDD Board.				4,181,236	4,181,236
Cash received from other operating revenue.	140,031		140,031	29,379	169,410
Cash payments for personal services.	(91,778)	(170,503)	(262,281)	(3,982,051)	(4,244,332)
Cash payments for contract services.	(360,942)	(12,165)	(373,107)	(40,545)	(413,652)
Cash payments for materials and supplies	(10,685)		(10,685)	(147,515)	(158,200)
Cash payments for claims		(3,767,470)	(3,767,470)		(3,767,470)
Cash payments for administrative costs		(205,584)	(205,584)	(205,561)	(411,145)
Cash payments for other expenses.	(29,832)	(87,891)	(117,723)	(451,228)	(568,951)
Net cash provided by (used in) operating activities	29,354	(181,418)	(152,064)	(13,321)	(165,385)
Cash Flows from Noncapital Financing Activities:					
Cash received from interfund loan		300,000	300,000		300,000
Transfers in from other funds	69,939	53,184	123,123		123,123
Transfers out from other funds.	(55,331)		(55,331)		(55,331)
Net cash provided by noncapital financing activities.	14,608	353,184	367,792		367,792
Cash Flows from Capital and Related Financing Activities:					
Acquisition of capital assets		(19,803)	(19,803)		(19,803)
Net cash used in capital and related financing activities.		(19,803)	(19,803)		(19,803)
Cash Flows from Investing Activities:					
Sale of investments				179,054	179,054
Purchase of investments				(210,987)	(210,987)
Interest received.	5,121	14,702	19,823	31,004	50,827
Net cash provided by investing activities	5,121	14,702	19,823	(929)	18,894
Net increase (decrease) in cash and cash equivalents	49,083	166,665	215,748	(14,250)	201,498
Cash and Cash Equivalents at Beginning of Year.	240,306	440,753	681,059	135,365	816,424
Cash and Cash Equivalents at End of Year	\$289,389	\$607,418	\$896,807	\$121,115	\$1,017,922

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WAYNE COUNTY, OHIO

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Proprietary Fund Types</u>		Total Primary Government	Component Unit	Total Reporting Entity
	<u>Enterprise</u>	<u>Internal Service</u>	(Memorandum Only)		(Memorandum Only)
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:					
Operating income (loss)	(\$126,742)	(\$298,932)	(\$425,674)	\$33,076	(\$392,598)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	36,613	31,889	68,502		68,502
Changes in assets and liabilities:					
Decrease in materials and supplies inventory	1,372		1,372		1,372
Decrease (increase) in accounts receivable	201,884	57,056	258,940	(44,182)	214,758
Decrease (increase) in prepayments	(766)	(768)	(1,534)	339	(1,195)
Increase (decrease) in accounts payable	(65,209)	(1,331)	(66,540)	1,507	(65,033)
Increase (decrease) in accrued wages and benefits	(4,301)	1,222	(3,079)	(4,061)	(7,140)
Increase (decrease) in compensated absences payable	(9,014)	9,479	465		465
Increase in claims payable		20,424	20,424		20,424
Decrease in due to other governments	(4,483)	(457)	(4,940)		(4,940)
Net Cash Provided by (Used in) Operating Activities	<u>\$29,354</u>	<u>(\$181,418)</u>	<u>(\$152,064)</u>	<u>(\$13,321)</u>	<u>(\$165,385)</u>

THE NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT



WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 1 - DESCRIPTION OF THE COUNTY

Wayne County, Ohio ("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 general purpose financial statements ("GPFS") of the County have been prepared in conformity with generally accepted accounting principles ("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. The County also applies Financial Accounting Standards Board ("FASB") Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The most significant of the County's accounting policies are described below.

A. Reporting Entity

The County's reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity". The GPFS include all funds, account groups, agencies, boards, commissions, and component units for which the County and the County Commissioners are "accountable". Accountability as defined in GASB Statement No. 14 was evaluated based on financial accountability, the nature and significance of the potential component unit's (PCU) relationship with the County and whether exclusion would cause the County's general purpose financial statements to be misleading or incomplete. Among the factors considered were separate legal standing; appointment of a voting majority of PCU's board; fiscal dependency and whether a benefit or burden relationship exists; imposition of will; and the nature and significance of the PCU's relationship with the County.

Based on the foregoing criteria, the financial activities of the following PCUs have been reflected in the accompanying GPFS as:

DISCRETELY PRESENTED COMPONENT UNIT

Nick Amster Sheltered Workshop, Inc. ("Workshop") - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Retardation and Developmental Disabilities, provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of MRDD provides the Workshop staff, salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to mentally retarded or developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. It is reported separately to emphasize that it is legally separate from the County. Separately issued financial statements can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

JOINT VENTURES WITHOUT EQUITY INTEREST

Wayne County Emergency Management Agency ("Agency") - The County participates in the Agency which is a statutorily created political subdivision of the State of Ohio. The Commission is a joint venture among the County, three cities, 12 villages, and 16 townships, all located wholly within the County. Of the nine-member board, the County appoints four members. The degree of control exercised by any participating government is limited to its representation on the board. The Agency establishes a program for emergency management that includes development of an emergency operations plan and is applicable to all political subdivisions that have entered into the county-wide agreement.

Continued existence of the Agency is dependent on the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. In 1999, the County contributed \$155,562 to the Agency. Complete financial statements can be obtained from the Emergency Management Agency, Wooster, Ohio.

Multi-County Juvenile Attention Center ("Center") - The Center is jointly operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of three commissioners from each participating county. 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. Complete financial statements for the Center can be obtained from their administrative office on County Road 24 in Stryker, Ohio.

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 governments 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 1999, the County did not contribute to the District. Complete financial statements can be obtained from the Tri-County Solid Waste District, Bolivar, Ohio.

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, eight appointees of the Wayne County Commissioners, and two 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 1999, the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

Medway Drug Enforcement Agency ("Agency") - The Agency is an undercover investigative law enforcement agency whose objective is to remove illegal drugs from the community. The Agency is controlled by and is responsible to the Medway Council of Governments, which consists of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor of the City of Brunswick, and a representative of each township and village within the County. The Governing Assembly consists of the County Prosecutor and the County Sheriff, the police chief of the City of Brunswick, 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 in the Agency.

RELATED ORGANIZATIONS

The Wayne County Public Library ("Library") - 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.

Wayne County Park District ("District") - The District Commissioners are appointed by the Probate Judge of the County. The District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own budgeting, taxing, and debt issuing authority. The District did not receive any funding from the County in 1999.

Wayne Metropolitan Housing Authority ("Authority") - The five-member Authority Commissioners 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 1999.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

EXCLUDED POTENTIAL COMPONENT UNITS

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 all 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 No. 14; therefore, the operations of the following PCUs have been excluded from the County's GPFS, but the funds held on behalf of these PCUs in the County Treasury are included in the agency funds.

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

Information in the notes to the GPFS is applicable to the primary government. When information is provided relative to the component unit, it is specifically identified.

B. Basis of Presentation - Fund Accounting

The accounts of the County are maintained on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, as appropriate; and revenues, and expenditures or expenses, as appropriate. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

General Fund - The general fund is used to account for all activities of the County not required to be included in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to general laws of Ohio.

Special Revenue Funds - The special revenue funds are used to account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

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

Capital Projects Funds - The capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds).

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

PROPRIETARY FUNDS

Enterprise Funds - The enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the County is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County maintains enterprise funds to account for its sewer and landfill operations.

Internal Service Funds - The internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUNDS

Expendable Trust Funds - The expendable trust funds are used to account for assets in essentially the same manner as governmental funds. Current assets, liabilities and fund equity are included on the combined balance sheet. The operating statement presents sources (revenues and other financing sources) and uses (expenditures and other financing uses) of "available spendable resources" during a period.

Agency Funds - The agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

ACCOUNT GROUPS

General Fixed Assets Account Group - The general fixed assets account group is used to account for all general fixed assets of the County, other than those fixed assets accounted for in the proprietary funds. They are not assets of any fund but of the County as a whole.

General Long-Term Obligations Account Group - The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

COMPONENT UNITS

Component Units - Component units are either legally separate organizations for which the elected officials of the County are financially accountable, or legally separate organizations for which the nature and significance of its relationship with the County is such that exclusion would cause the County's financial statement to be misleading or incomplete. The County considers the Nick Amster Sheltered Workshop, Inc. to be a separate discretely presented component unit of the County. The financial statements for the Nick Amster Sheltered Workshop, Inc. are as of June 30, 1999.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

C. Basis of Accounting

The modified accrual basis of accounting is followed for governmental, expendable trust and agency funds. Revenues are recognized in the period when measurable and available to meet obligations incurred during the year. The County defines measurable as meaning collectible within 31 days of year end. This period is known as the available period. Revenues which are accrued include earnings on investments; delinquent real and personal property taxes; sales taxes; federal and state grants and subventions; and charges for current services.

Deferred revenues, as reported on the combined balance sheet, arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments due at December 31, to the extent that they were not collected within the available period, are recorded as deferred revenue because they do not meet the availability criteria. Property taxes are measurable as of December 31, 1999, but are intended to finance 2000 operations and delinquent property taxes, whose availability is indeterminable, have been recorded as deferred revenue to the extent that the delinquent taxes at December 31 were not collected during the available period.

Expenditures are recognized when the related liability is expected to be liquidated with expendable available financial resources with the following exceptions: general long-term obligation principal and interest is reported only when paid; and the costs of accumulated unpaid vacation and sick leave are reported in the period due and payable rather than in the period earned by employees.

The proprietary fund types and the Workshop are accounted for on the accrual basis of accounting. Revenues are recognized in the period earned and expenses are recognized in the period incurred. Unbilled service charges receivable are recognized as revenue at year end.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the combined balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the combined balance sheet.

Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

D. Budgetary Data

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 Certificate of Estimated Resources and the Appropriation 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 required to be budgeted and appropriated. 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.

Budgetary information for the Workshop and 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. The funds for which budgetary information is not presented are:

Airport Operations Special Revenue Fund
Airport Improvement Capital Projects Fund

Tax Budget: A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year. All funds, except agency funds, are legally required to be budgeted. The expressed purpose of the Tax Budget is to reflect the need for existing (or increased) tax rates.

Estimated Resources: The County Budget Commission determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official Certificate of Estimated Resources, which states the projected revenue of each fund.

On or about January 1, the Certificate of Estimated Resources is amended to include unencumbered fund balances at December 31. Further amendments may be made during the year if the County Auditor determines that revenue to be collected will be greater than or less than the prior estimates, and the Budget Commission finds the revised estimates to be reasonable. The amounts set forth in the budgetary statements represent estimates from the final amended certificate issued during 1999.

Appropriations: A temporary appropriation resolution to control cash disbursements may be passed on or about January 1 of each year for the period January 1 to March 31. An annual Appropriation Resolution must be passed by April 1 of each year for the period January 1 to December 31. The Appropriation Resolution may be amended or supplemented during the year as new information becomes available. Appropriation may not exceed estimated resources. The County legally adopted several supplemental appropriations during the year. The budget figures which appear in the budgetary statements represent the final appropriation amounts, including amendments and modifications.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Encumbrances: As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve a portion of the applicable appropriation. On the budgetary basis, encumbrances outstanding at year-end are reported as expenditures in the current year's budgetary presentation. On the GAAP basis, encumbrances outstanding at year-end are reported as reservations of fund balances for subsequent-year expenditures in the governmental funds and reported in the notes to the GPFS for proprietary fund types.

Lapsing of Appropriations: At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding fiscal year and is not reappropriated.

E. 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 combined balance sheet.

During fiscal year 1999, investments were limited to U.S. government securities, repurchase agreements, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

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

The County has invested funds in STAR Ohio during fiscal 1999. STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 1999.

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 1999 amounted to \$1,877,650 which includes \$1,586,409 assigned from other County funds, and interest revenue credited to the CDBG special revenue fund amounted to \$34,916 which includes \$12,445 assigned from other County funds.

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are presented on the combined balance sheet as "Cash in Segregated Accounts" since they are not required to be deposited into the County treasury.

For purpose of the combined statement of cash flows and for presentation on the combined balance sheet, 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 4.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

F. Inventories of Materials and Supplies

Inventories are valued at cost using the first in, first out method. The costs of inventory items are recognized as expenditures in governmental funds when purchased and as expenses in the proprietary funds when used. The total of inventories at year end is reported as a reservation of fund balance in the governmental funds because it does not represent available, spendable resources.

G. Fixed Assets and Depreciation

The fixed asset values were initially determined as of December 31, 1986, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. For certain fixed assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition. Since 1986, fixed assets have been recorded at actual cost. Donated fixed assets are capitalized at fair market value on the date donated. The County has established a capitalization threshold of \$500 for fixed assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements which extend the useful life or increase the capacity or operating efficiency are capitalized at cost and depreciated, if applicable, over the remaining useful lives of the related fixed assets.

General Fixed Assets: General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Assets in the general fixed assets account group are not depreciated.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the government.

Proprietary Fund Fixed Assets: Fixed assets associated with the sewer enterprise fund and the 911 and sheriff's policing rotary internal service funds activities are accounted for in those funds, respectively. Depreciation is calculated using the straight-line method over the assets' estimated useful lives. The assets of the proprietary fund type are depreciated over the following estimated useful lives:

Buildings and Improvements	40 years
Sewer Mains	50 years
Equipment	5-20 years

Capitalization of Interest: Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. 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. For 1999, the net interest expense incurred on proprietary fund construction projects was not material.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

H. 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 the balance sheet date 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 the balance sheet date, 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 is accumulated on an hours worked basis. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee.

Vacation and sick leave accumulated by governmental fund type employees has been recorded in the general long-term obligations account group because it will not be liquidated with expendable, available resources. General long-term obligations are not limited to liabilities arising from debt issuances, but may also include non-current liabilities and other commitments that are not current liabilities properly recorded in governmental funds. Vacation and sick leave for governmental fund type employees is recognized as an expenditure when used. Vacation and sick leave in the proprietary fund types is recorded as an expense when earned, and the liability for unused amounts is shown as a fund liability.

I. Intergovernmental Revenues

Unrestricted intergovernmental revenues received on the basis of entitlement are recorded as receivables and revenues when the entitlement occurs. Reimbursement type grants are recorded as receivables and revenues when the related expenditures are incurred.

Intergovernmental receivables are reported as revenue if they are both measurable and available and intended to finance fiscal 1999 operations. Intergovernmental receivables that are measurable as of December 31, 1999, but are intended to finance 2000 operations, whose availability is indeterminable, have been recorded as deferred revenue.

J. Long-Term Obligations

Long-term obligations for general obligation bonds, OPWC loans, vested sick and vacation leave, and any claims or judgements that are expected to be paid from the governmental funds are shown in the general long-term obligations account group, while those expected to be paid from proprietary funds are shown as a liability of those funds.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Under Ohio law, debt retirement funds must be created and used for the payment of all debt principal and interest. GAAP reporting requires the allocation of the debt liability among the capital projects and enterprise funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the appropriate debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

K. Interfund Transactions

During the course of normal operations, the County has numerous transactions between funds. The most significant include:

1. Transfers of resources from one fund to another fund. The resources transferred are to be expended for operations by the receiving fund and are recorded as operating transfers, with the exception of agency funds, which do not show transfers of resources as operating transfers.
2. Reimbursements from one fund to another are treated as expenditure/expenses in the reimbursing fund and a reduction in expenditures/expenses in the reimbursed fund. Quasi-external transactions are accounted for as revenues, expenditures or expenses.
3. Short-term interfund loans and accrued operating transfers are reflected as "interfund loans receivable/payable".
4. Long-term interfund loans that will not be repaid within the next year are termed "advances" and are shown as reservations of fund balances on the combined balance sheet for those funds that report advances to other funds as assets because they are not spendable, available resources.

See Note 5 for an analysis of interfund transactions.

L. Fund Balance Reserves

Reserved fund balances indicate that portion of fund equity which is not available for current appropriation or use. The unreserved portions of fund equity reflected in the governmental funds are available for use within the specific purposes of the funds.

The County reports amounts representing materials and supplies inventories, prepayments, advances to other funds, encumbrances outstanding, amount available for debt service, and loans receivable as reservations of fund balance in the governmental funds.

M. Contributed Capital

Contributed capital represents donations by developers, grants restricted for capital construction, contributions made by the County, and assets constructed with special assessments. These assets are recorded at their fair market value on the date contributed and are not subject to repayment. Depreciation on those proprietary fund type assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year-end.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

It is the policy of the County to construct and acquire capital assets used in the operations of the enterprise funds with resources of the capital projects funds or through donations by developers. These assets are recorded as contributed capital in the accompanying combined financial statements.

N. Prepayments

Prepayments for governmental funds represent cash disbursements that are not current expendable resources. These items are reported as fund assets on the combined balance sheet using the allocation method, which amortizes their cost over the periods benefitting from the advance payment.

At year end, because prepayments are not available to finance future governmental fund expenditures, the fund balance is reserved by an amount equal to the carrying value of the asset.

O. Estimates

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

P. Total Columns on General Purpose Financial Statements

Total columns on the GPFS are captioned "(Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with GAAP. Neither is such data comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Prior Period Adjustment

In a prior year, the County transferred monies from the general fund to the CHIP Program special revenue fund. This amount was inadvertently recorded as an advance. Since this transfer will never be repaid, a prior period adjustment is required to properly state interfund loan balances at December 31, 1998. The effect of this adjustment on fund balance as previously reported as of December 31, 1998 is as follows:

	<u>General</u>	<u>Special Revenue</u>
Fund balance as previously reported	\$ 5,833,612	\$ 13,517,524
Restatement for interfund loans	<u>(60,000)</u>	<u>60,000</u>
Restated fund balance as of January 1, 1999	<u>\$ 5,773,612</u>	<u>\$ 13,577,524</u>

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances/Retained Earnings

The following funds had a deficit fund balance or accumulated deficit/retained earnings as of December 31, 1999:

Special Revenue Funds: The deficit fund balance in the CHIP Program Fund of \$796 is caused by the application of GAAP namely in the recording of a liability for amounts due to other governments at December 31. This deficit fund balance will be eliminated by intergovernmental revenues not recognized at December 31.

The deficit fund balance in the Home Arrest Gant Fund of \$1,523 is caused by the application of GAAP namely in the recording of a liability for accrued wages and benefits due at December 31. This deficit fund balance will be eliminated by intergovernmental revenues not recognized at December 31.

Enterprise Funds: The \$441,813 accumulated deficit in the Sanitary Sewer District Fund is a result of accumulated operating losses. This deficit will be eliminated as user charges are increased and/or cost cutting measures are implemented.

Internal Service Funds: There are accumulated deficits in the E-911 Fund and the Health Care Fund of \$98,317 and \$606,586, respectively. The E-911 Fund's deficit is a result of accumulated operating losses. This deficit will be eliminated as user charges are increased and/or cost cutting measures are implemented. The Health Care Fund's deficit is a result of the application of GAAP, namely in the recognition of claims incurred as of December 31, 1999 but not paid until 2000 as a fund liability. The deficit will be eliminated as premiums are collected to pay the claims.

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS

A. Primary Government

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active 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.

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, by surety company bonds deposited with the treasurer, by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may 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;

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

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, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage 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 two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's Investment Pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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.

Cash on Hand: At year end, the County had \$8,236 in undeposited cash on hand which is included on the Balance Sheet of the County as part of "Equity in Pooled Cash and Investments."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits With Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements"

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

Deposits: At year end, the carrying amount of the County's deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$8,609,112 and the bank balance, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$11,975,769. Of the bank balance:

1. \$1,598,818 was covered by federal depository insurance; and
2. \$10,376,951 was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments: The County's investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	<u>1</u>	Category <u>2</u>	<u>3</u>	Fair Value
Federal Agency Securities	\$ ---	\$20,947,425	\$ ---	\$20,947,425
U. S. Treasury Notes	<u>---</u>	<u>2,247,102</u>	<u>---</u>	2,247,102
	<u>\$ ---</u>	<u>\$23,194,527</u>	<u>\$ ---</u>	
Investment in State Treasurer's Investment Pool				<u>5,326,921</u>
Total Investments				<u>\$28,521,448</u>

The federal agency securities have maturities ranging from February, 2000 to September, 2004. The treasury notes have a maturity of December, 2000.

The classification of cash and cash equivalents on the combined balance sheet is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting"

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 4 - EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

A reconciliation between the classifications of cash and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement No. 9	\$ 5,552,139	\$31,586,657
Investments of the Cash Management Pool:		
Certificates of Deposit	8,392,130	(8,392,130)
State Treasurer's Investment Pool	(5,326,921)	5,326,921
Cash on Hand	(8,236)	---
GASB Statement No. 3	<u>\$ 8,609,112</u>	<u>\$28,521,448</u>

B. Component Unit

At June 30, 1999, the carrying amount of the Workshop's deposits was \$97,902 and the bank balance was \$101,320. The entire bank balance was covered by federal depository insurance. In addition, the Workshop maintains two money market accounts and a petty cash account totaling \$21,813 and \$400, respectively. These amounts have been included on the combined balance sheet as a component of "Cash in Segregated Accounts". At June 30, 1999, the Workshop had investments in corporate stock and U.S. Treasury Notes in the amount of \$417,400 and \$366,828, respectively. Investments are presented in the financial statements at fair market value. The cost of the corporate stock and U.S. Treasury Notes were \$362,179 and \$380,546, respectively. The corporate stock would be classified in Category 1 and the U.S. Treasury Notes would be classified in Category 3, according to GASB Statement No. 3. There are no statutory guidelines regarding the deposit and investment of funds by a not-for-profit corporation. The Workshop had \$1,000 in deposits outstanding at June 30, 1999.

NOTE 5 - INTERFUND TRANSACTIONS

A. The County had the following long-term advances outstanding at December 31, 1999:

	Advances To Other Funds	Advances From Other Funds
General Fund	\$9,000	\$ ---
<u>Special Revenue Funds</u>		
Litter Control	---	4,000
<u>Capital Projects Funds</u>		
County Building Construction	---	5,000
Total	<u>\$9,000</u>	<u>\$9,000</u>

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

B. The following is a summarized breakdown of the County's operating transfers for 1999.

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 6,919	\$(3,403,250)
<u>Special Revenue Funds</u>		
Public Assistance	272,447	---
Motor Vehicle and Gas Tax	---	(10,890)
Juvenile Justice Grant	35,000	---
County Home	---	(100,000)
Court Computerization	214	(50,000)
MRDD	---	(290,500)
Computerized Legal Research	---	(214)
Local Emergency Planning	---	(31,432)
Hazardous Materials	31,432	---
Juvenile Accountability Incentive Block Program	3,500	---
Victim Assistance Program	38,131	---
COPS Program	37,049	---
Law Enforcement	<u>1,000</u>	<u>---</u>
Total special revenue funds	<u>418,773</u>	<u>(483,036)</u>
<u>Debt Service Funds</u>		
Debt Retirement	116,221	---
<u>Capital Projects Funds</u>		
County Building Construction	3,290,500	(6,919)
Justice Center Communications	<u>---</u>	<u>(7,000)</u>
Total capital project funds	<u>3,290,500</u>	<u>(13,919)</u>
<u>Enterprise Funds</u>		
Sanitary Sewer District	14,608	---
<u>Internal Service Funds</u>		
Sheriff's Policing Rotary	<u>53,184</u>	<u>---</u>
Total	<u>\$3,900,205</u>	<u>\$(3,900,205)</u>

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

C. Interfund balances, related to items other than charges for goods and services rendered, at December 31, 1999, consist of the following individual fund receivables and payables:

	<u>Interfund Loan Receivable</u>	<u>Interfund Loan Payable</u>
General Fund	\$300,000	\$ - - -
<u>Internal Service Fund</u>		
Health Care	- - -	300,000
Total	<u>\$300,000</u>	<u>\$300,000</u>

NOTE 6 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible (used in business) property located in the County. Real property taxes and public utility taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Assessed values are established by state law at 35% of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at true value (normally 50% of cost). Tangible personal property taxes attach as a lien and are levied on January 1 of the current year. Tangible personal property assessments are 25% of true value. The assessed value upon which the 1999 taxes were collected was \$1,591,969,055. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 1999, was \$8.35 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 1999 property tax receipts were based are as follows:

<u>Real Property</u>	
Agricultural	\$ 119,689,650
Residential	867,380,300
Commercial/Industrial/Mineral	259,184,340
Tangible Personal Property	249,796,935
 <u>Public Utility</u>	
Real	617,240
Personal	95,300,590
Total Assessed Value	<u>\$1,591,969,055</u>

Real property taxes are payable annually or semi-annually. If paid annually, payment is due January 1. If paid semi-annually, the first payment is due January 1 and the remainder payable by June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 6 - PROPERTY TAXES - (Continued)

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Tangible personal property taxes for unincorporated and single county businesses are due semi-annually, with the first payment due April 30 and the remainder payable by September 20. Due dates are normally extended an additional 30 days. The due date for the entire tax for inter-county businesses is September 20 or the extended date. The first \$10,000 of taxable value is exempt from taxation for each business by state law.

The lien date is either December 31 or the end of their fiscal year (for incorporated businesses in operation more than one year). Since each business must file a return to the County Auditor, the tangible personal taxes are not known until all the returns are received.

"Real and other taxes" receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement (net of allowances for estimated uncollectibles) and real and public utility taxes which were measurable as of the year end.

Since the current levy is not intended to finance 1999 operations, the receivable is offset by a credit to "deferred revenue". The delinquent real, public utility and tangible personal property taxes that will become available to the County within the first 31 days of 2000 are shown as 1999 revenue; the remainder is shown as "deferred revenue".

The eventual collection of significantly all real and public utility property taxes (both current and delinquent) is reasonably assured due to the County's ability to force foreclosure of the properties on which the taxes are levied.

NOTE 7 - RECEIVABLES

Receivables at December 31, 1999, consisted of taxes, interest, accounts (billings for user charged services including unbilled utility services), and intergovernmental receivables arising from grants, entitlements and shared revenue. All intergovernmental receivables have been classified as "due from other governments" on the combined balance sheet. Receivables have been recorded to the extent that they are both measurable and available at December 31, 1999, as well as intended to finance fiscal 1999 operations. 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 of receivables follows:

<u>Fund/Description</u>	<u>Amount</u>
<u>General Fund</u>	
Real and other taxes	\$3,111,316
Permissive sales tax	1,227,630
Accrued interest	655,198
Accounts	153,864
Intergovernmental	6,409

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 7 - RECEIVABLES - (Continued)

Fund/Description	Amount
<u>Special Revenue Funds</u>	
Real and other taxes	\$ 8,714,817
Permissive sales tax	74,030
Accounts	135,060
Intergovernmental	338,206
Accrued interest	2,221
 <u>Capital Projects Funds</u>	
Intergovernmental	62,563
Accounts	4,817
 <u>Enterprise Funds</u>	
Accounts	26,587
 <u>Internal Service Funds</u>	
Accounts	8,229
Accrued interest	1,767
 <u>Agency Funds</u>	
Real and other taxes	71,546,392
Permissive sales tax	32,844
Accounts	3,174
Accrued interest	2,217
Intergovernmental	37,586

NOTE 8 - FIXED ASSETS

A. Proprietary Fixed Assets

A summary of the proprietary fixed assets at December 31, 1999, is as follows:

	Enterprise	Internal Service	Total
Land	\$ 400,422	\$ ---	\$ 400,422
Buildings and improvements	867,717	---	867,717
Sewer mains	308,373	---	308,373
Equipment	<u>84,979</u>	<u>234,292</u>	<u>319,271</u>
Total gross fixed assets	1,661,491	234,292	1,895,783
 Less accumulated depreciation	 <u>(643,989)</u>	 <u>(145,392)</u>	 <u>(789,381)</u>
Net fixed assets	 <u>\$1,017,502</u>	 <u>\$ 88,900</u>	 <u>\$1,106,402</u>

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 8 - FIXED ASSETS - (Continued)

B. General Fixed Assets

A summary of the changes in the general fixed assets account group during the fiscal year follows:

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/99</u>
Land	\$ 2,970,664	\$ 377,545	\$ - - -	\$ 3,348,209
Building & Improvements	18,228,878	2,122,306	- - -	20,351,184
Equipment	9,276,763	1,654,972	(404,795)	10,526,940
Construction In Progress	<u>3,104,836</u>	<u>1,239,720</u>	<u>(4,034)</u>	<u>4,340,522</u>
Total	<u>\$33,581,141</u>	<u>\$5,394,543</u>	<u>\$(408,829)</u>	<u>\$38,566,855</u>

The construction in progress represents costs incurred and paid by December 31 for renovations to the Wayne County Courthouse. The total estimated cost to complete the Wayne County Courthouse renovations is \$4,521,702. The project is expected to be completed by January 1, 2001.

NOTE 9 - CHANGES IN CONTRIBUTED CAPITAL

Changes in contributed capital for the year ended December 31, 1999 are summarized by source as follows:

	<u>Enterprise</u>	<u>Internal</u> <u>Service</u>	<u>Total</u>
Contributed capital, December 31, 1998	\$1,662,895	\$271,471	\$1,934,366
Current disposals	<u>(104,093)</u>	<u>- - -</u>	<u>(104,093)</u>
Contributed capital, December 31, 1999	<u>\$1,558,802</u>	<u>\$271,471</u>	<u>\$1,830,273</u>

NOTE 10 - COMPENSATED ABSENCES

Vacation leave is earned at rates which vary depending upon length of service and standard work week. 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.

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

At December 31, 1999, vested benefits for vacation leave and compensatory time for governmental fund type employees totaled \$1,113,241 and vested benefits for sick leave totaled \$127,570. These amounts represent the non-current portion of the vested benefits and are reported in the general long-term obligations account group. For proprietary fund types, vested benefits for vacation leave and compensatory time totaled \$22,402 and there were no vested benefits for sick leave. These amounts represent the current and non-current portion of the vested benefits and are reported as a liability of the fund from which the employee is paid. In accordance with GASB Statement No. 16, an additional liability of \$390,752 for governmental type employees and \$11,105 for proprietary fund type employees was accrued to record termination (severance) payments for employees expected to become eligible to retire in the future.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 11 - LONG-TERM DEBT

A. The County's long-term obligations at year end and a schedule of current year activity is as follows:

<u>Classification</u>	<u>Interest Rate</u>	<u>Balance 1/1/99</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
<u>General Obligation Bonds</u>					
Sewer District Improvement Bonds	6.375%	\$ 315,000	\$ ---	\$ (35,000)	\$280,000
1987 County Home Improvement Bonds	5.750%	190,000	---	(95,000)	95,000
1991 Human Services Building Bonds	5.500%	1,042,500	---	(57,500)	985,000
1992 Human Services Building Bonds	5.700%	<u>224,000</u>	<u>---</u>	<u>(16,000)</u>	<u>208,000</u>
Total General Obligation Bonds		<u>1,771,500</u>	<u>---</u>	<u>(203,500)</u>	<u>1,568,000</u>
<u>Other Long-Term Obligations</u>					
OPWC Loan		98,008	---	(10,890)	87,118
Compensated Absences		<u>1,486,433</u>	<u>145,130</u>	<u>---</u>	<u>1,631,563</u>
Total Other Long-Term Obligations		<u>1,584,441</u>	<u>145,130</u>	<u>(10,890)</u>	<u>1,718,681</u>
Total General Long-Term Obligations		<u>\$3,355,941</u>	<u>\$145,130</u>	<u>\$(214,390)</u>	<u>\$3,286,681</u>

General Obligation Bonds: General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. General obligation bonds are to be repaid from voted general property taxes and unvoted general property taxes to the extent other resources are not available. The County home improvement bonds are payable from voted property tax revenues. These revenues and the annual debt service payments are recorded in the general obligation bond retirement fund. The human services building general obligation bonds are payable from unvoted property tax monies to the extent general government resources are not available to meet the annual debt service requirements. The resources provided for and the annual debt service requirements are accounted for in the Debt Retirement Fund.

OPWC Loan: The Ohio Public Works Commission loan financed the 1992 resurfacing of County Road 52. The loan has a term of 15 years and is payable semi-annually from the resources of the motor vehicle and gas tax fund. The resources are transferred to and the repayment of the loan is accounted for in the Debt Retirement Fund.

Compensated Absences: Sick leave and vacation benefits are presented net of actual increases and decreases because of the practicality of determining these values. The benefits will be paid from the fund from which the person is paid.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 11 - LONG-TERM DEBT - (Continued)

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 1999, are as follows:

Year Ended	G.O. Bonds		OPWC Loan		Total
	Principal	Interest	Principal	Interest	
2000	206,000	88,518	10,890	---	305,408
2001	113,500	76,611	10,890	---	201,001
2002	118,500	69,963	10,890	---	199,353
2003	123,500	63,037	10,890	---	197,427
2004	126,000	55,841	10,890	---	192,731
2005-2009	607,500	168,262	32,668	---	808,430
2010-2012	<u>273,000</u>	<u>26,370</u>	<u>---</u>	<u>---</u>	<u>299,370</u>
	<u>\$1,568,000</u>	<u>\$548,602</u>	<u>\$87,118</u>	<u>\$ 0</u>	<u>\$2,203,720</u>

B. 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 one percent of the total assessed valuation of the County.

The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. Based on this calculation, the County's legal debt margin was \$37,116,255 as of December 31, 1999.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 12 - SEGMENT INFORMATION

The County maintains two enterprise funds, the Mt. Eaton Landfill and Sanitary Sewer funds, which are intended to be self-supporting through user fees charged for services. In addition, the County reports the activity of the Nick Amster Sheltered Workshop, Inc. as a discretely presented component unit. Financial information for the year ended December 31, 1999, is as follows.

<u>Description</u>	<u>Mt. Eaton Landfill</u>	<u>Sanitary Sewer</u>	<u>Totals Primary Government</u>	<u>Component Unit</u>	<u>Totals Reporting Entity</u>
Operating revenues	\$ 64,017	\$256,690	\$320,707	\$4,857,761	\$5,178,468
Operating expenses before depreciation expense	203,225	207,611	410,836	4,824,685	5,235,521
Depreciation expense	---	36,613	36,613	---	36,613
Operating income (loss)	(139,208)	12,466	(126,742)	33,076	(93,666)
Net income (loss)	(29,994)	27,074	(2,920)	93,218	90,298
Fixed asset:					
Disposals	(103,448)	---	(103,448)	---	(103,448)
Total assets	195,583	1,138,661	1,334,244	1,006,306	2,340,550
Total liabilities	---	21,672	21,672	23,353	45,025
Retained earnings (accumulated deficit)	195,583	(441,813)	(246,230)	982,953	736,723
Contributed capital	---	1,558,802	1,558,802	---	1,558,802
Total equity	195,583	1,116,989	1,312,572	982,953	2,295,525
Encumbrances outstanding (budget basis) at December 31, 1999	3,155	20,275	23,430	---	23,430

NOTE 13 - RISK MANAGEMENT

General Insurance: The County has entered into a contract with Arthur J. Gallagher & Co. to meet the needs of the County for general liability, property, auto, crime, forgery, employee liability, public officers liability, and boiler and machinery liability insurance. The County has also entered into liability contracts for various departments where the potential for monetary loss exists. These additional policies include: Frontier Insurance Company, social service professional liability; and CNA Insurance Company, care center professional liability. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department.

The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

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.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 13 - RISK MANAGEMENT - (Continued)

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 Self-Insurance Internal Service Fund by all other funds represent eighty-two percent of the entire premium with the remaining amount paid by the employees. The following plans were in effect for 1999 at the corresponding monthly premiums:

	<u>Family</u>	<u>Single</u>
Plan No. 1	\$369.27	\$155.33
Plan No. 2	307.15	127.34
Engineer Plan No. 1	410.49	172.61
Engineer Plan No. 2	339.33	140.60
Sheriff Union Plan	378.27	159.83
Medway Plan No. 1	499.81	210.15
Medway Plan No. 2	413.09	171.16

An excess coverage insurance policy covers individual claims in excess of \$70,000 up to a maximum of \$1,000,000. The County had one occurrence in which settled claims exceeded coverage provided by the fund on an individual level for 1999. The County had one occurrence in which settled claims exceeded coverage provided by the fund on an individual level for 1998 in the amount of \$166,899. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$730,292 reported in the Health Care internal service fund at December 31, 1999, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", 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. Interfund premiums are based primarily upon the insured funds' claims experience and are reported as quasi-external interfund transactions.

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 coverage range from \$171.16 to \$210.15 and \$413.09 to \$499.81, respectively.

Changes in the fund's liability amount in 1999 and 1998 were:

<u>Year</u>	<u>Beginning Of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
1999	\$709,868	\$3,787,894	\$(3,767,470)	\$730,292
1998	\$687,753	\$3,573,415	\$(3,551,300)	\$709,868

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 14 - DEFINED BENEFIT PENSION PLANS

A. Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system created by the State of Ohio. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 1999 was 8.5 percent for employees other than law enforcement. Law enforcement employees contribute 9.0 percent of covered salary. The employer contribution rate for employees other than law enforcement was 13.55 percent of covered payroll; 9.35 percent was the portion used to fund pension obligations for 1999. The employer contribution rate for law enforcement employees was 16.7 percent of covered payroll; 12.5 percent was the portion used to fund pension obligations for 1999. The County's contributions for pension obligations to the PERS for the years ended December 31, 1999, 1998, and 1997 were \$2,897,506, \$2,871,744, and \$2,555,717, respectively; 76.1 percent has been contributed for 1999 and 100 percent for 1998 and 1997. \$693,126, representing the unpaid contribution for 1999, is recorded as a liability within the respective funds.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$101,831, \$98,789 and \$84,361, respectively; 92 percent has been contributed for 1999 and 100 percent for the years 1998 and 1997. \$8,154, representing the unpaid contributions for 1999, is recorded as a liability within the respective funds.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 15 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System

PERS provides post retirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits other than Pension Benefits by State and Local Government Employers". A portion of each employer's contribution to PERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The 1999 employer contribution rate for local employers was 13.55% of covered payroll; 4.2% was the portion that was used to fund health care. The law enforcement employer rate for 1999 was 16.7% of covered payroll; 4.2% was the portion used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. The County's contribution actually made to fund post employment benefits was \$874,204.

OPEB are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

Expenditures for OPEB during 1999 were \$523.599 million. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9.870 billion. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

Additional information on the PERS, including historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is available in the PERS December 31, 1999, Comprehensive Annual Financial Report.

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the STRS. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRS based on authority granted by State statute.

All benefit recipients are required to pay a portion of the health care cost in the form of a monthly premium. Benefits are funded on a pay-as-you-go basis through an allocation of employer contributions to the Health Care Reserve Fund equal to 8% of covered payroll for the fiscal year ended June 30, 1999. For the County this amount equaled \$58,189 during 1999. As of June 30, 1999, the balance in the Health Care Reserve Fund was \$2.783 billion and eligible benefit recipients statewide totaled 95,796 for STRS as a whole. Net health care costs paid by STRS statewide were \$249.929 million.

WAYNE COUNTY, OHIO

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1999**

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

The County's budgetary process is based upon accounting for transactions on the cash basis. The differences between the cash basis (budget basis) and the modified accrual basis (GAAP basis) are that revenues are recorded when actually received (budget) as opposed to when susceptible to accrual (GAAP); and the expenditures are recorded when paid (budget) as opposed to when incurred (GAAP). Additionally, the County reflects outstanding encumbrances as expenditures on the budgetary basis of accounting. Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

**EXCESS (DEFICIENCIES) OF REVENUES AND OTHER FINANCING
SOURCES OVER (UNDER) EXPENDITURES
AND OTHER FINANCING USES**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Budget basis	\$(1,380,082)	\$ (741,216)	\$106,863	\$(1,275,060)
Net adjustment for revenue accruals	(455,490)	136,861	(45)	(30,548)
Net adjustment for expenditure accruals	(37,396)	22,676	---	37,407
Net adjustment for other financing sources (uses)	302,372	23,973	---	---
Net adjustment for unbudgeted funds	---	16,248	---	---
Encumbrances (budget basis)	<u>1,196,151</u>	<u>2,708,745</u>	<u>---</u>	<u>1,290,191</u>
GAAP basis	<u>\$ (374,445)</u>	<u>\$2,167,287</u>	<u>\$106,818</u>	<u>\$ 21,990</u>

NOTE 17 - CONTINGENT LIABILITIES

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.

WAYNE COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE 18 - RELATED PARTY TRANSACTION

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the GPFS. For the Workshop's year ended June 30, 1999, the County's contributions totaled \$4,180,326.

NOTE 19 - CONDUIT DEBT OBLIGATIONS

The County has served as the issuer of \$7,205,000 in industrial revenue bonds. The proceeds were used to acquire, construct, improve and equip nursing home facilities. The nursing home facilities make the principal and interest payments on the bonds. The industrial revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

NOTE 20 - 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. Royalties are expected to be received for a period of five to eight years, on a total of approximately 800,000 tons, although the actual length of royalty receipts cannot be determined.

The County has established a Landfill Trust fund, an expendable trust fund, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. During 1998, the general fund transferred \$550,000 into the Landfill Trust expendable trust fund to provide for possible contingencies. If no contingencies arise in the future, this money will be remitted back to the general fund. At December 31, 1999, the balance of the Landfill Trust expendable trust fund was \$550,000.

NOTE 21 - CHILD SUPPORT ENFORCEMENT AGENCY

To comply with the 1988 Federal Family Support Act, the Ohio Department of Human Services (ODHS) assumed responsibility for developing the Support Enforcement Tracking System (SETS) software all counties must use to account for child support activity. The County is responsible for collecting and receipting child support payments. Beginning March 31, 1999, the SETS program was fully functional and operating for Wayne County. Once information is entered into the SETS system, the SETS personnel batch the reports and checks are prepared and distributed by the SETS personnel in Columbus. Collections and payments during 1999 were approximately \$13,000,000. ODHS is responsible for all costs (which are significantly reimbursed by Federal matching dollars) and programming for SETS development.



COMBINING, INDIVIDUAL FUND AND
ACCOUNT GROUP FINANCIAL
STATEMENTS AND SCHEDULES

WAYNE COUNTY, OHIO

GENERAL FUND

The general fund is used to account for all financial resources of the County except as required to be accounted for in another fund. The major revenue sources are sales tax, property tax, investment earnings and state and local government fund receipts. It is the operating fund of the County.

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Property taxes	2,792,995	\$2,842,609	\$49,614
Sales taxes	6,450,000	7,017,611	567,611
Charges for services	2,578,534	2,788,190	209,656
Licenses and permits	226,000	234,060	8,060
Fines and forfeitures	300,600	418,330	117,730
Intergovernmental	3,446,771	3,612,527	165,756
Investment income	2,250,000	2,273,187	23,187
Rental income	60,000	87,289	27,289
Other	464,100	559,888	95,788
Total Revenues	<u>18,569,000</u>	<u>19,833,691</u>	<u>1,264,691</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Commissioners			
Personal services	397,805	377,566	20,239
Materials and supplies	4,200	2,475	1,725
Contractual services	6,631	1,201	5,430
Other	30,527	25,437	5,090
Total Commissioners	<u>439,163</u>	<u>406,679</u>	<u>32,484</u>
Microfilm			
Personal services	142,384	139,556	2,828
Materials and supplies	85,936	77,596	8,340
Contractual services	11,857	9,280	2,577
Other	600	248	352
Capital outlay	749	749	0
Total Microfilm	<u>241,526</u>	<u>227,429</u>	<u>14,097</u>
Auditor			
Personal services	250,339	248,585	1,754
Materials and supplies	14,123	13,842	281
Contractual services	29,323	29,073	250
Other	20,485	20,289	196
Capital outlay	181	181	0
Total Auditor	<u>314,451</u>	<u>311,970</u>	<u>2,481</u>
Treasurer			
Personal services	188,567	157,751	30,816
Materials and supplies	29,000	29,000	0
Contractual services	5,050	4,900	150
Other	6,300	3,610	2,690
Capital outlay	1,000	1,000	0
Total Treasurer	<u>229,917</u>	<u>196,261</u>	<u>33,656</u>

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WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Prosecutor			
Personal services	\$524,895	\$520,315	\$4,580
Materials and supplies	16,648	10,404	6,244
Other	50,298	49,115	1,183
Capital outlay	5,669	4,990	679
Total Prosecutor	\$597,510	\$584,824	\$12,686
Deputy Registrar			
Personal services	165,298	164,620	678
Materials and supplies	1,873	1,873	0
Contractual services	1,355	399	956
Other	63,509	53,262	10,247
Capital outlay	6,000	4,673	1,327
Total Deputy Registrar	238,035	224,827	13,208
Data Processing			
Personal services	37,197	36,949	248
Materials and supplies	11,934	11,834	100
Contractual services	56,134	54,743	1,391
Other	883	883	0
Capital outlay	2,000	1,729	271
Total Data Processing	108,148	106,138	2,010
Planning Commission			
Personal services	136,345	130,986	5,359
Materials and supplies	525	477	48
Contractual services	11,923	11,423	500
Other	39,249	38,980	269
Capital outlay	750	407	343
Total Planning Commission	188,792	182,273	6,519
Board of Elections			
Personal services	242,334	238,975	3,359
Materials and supplies	28,083	27,532	551
Contractual services	22,000	20,961	1,039
Other	16,200	14,808	1,392
Capital outlay	1,000	415	585
Total Board of Elections	309,617	302,691	6,926
Recorder			
Personal services	139,385	136,146	3,239
Materials and supplies	3,041	3,000	41
Contractual services	5,570	4,287	1,283
Other	6,000	5,115	885
Total Recorder	\$153,996	\$148,548	\$5,448

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WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Maintenance and Operations			
Personal services	\$157,509	\$155,665	\$1,844
Materials and supplies	107,535	101,891	5,644
Contractual services	888,806	841,624	47,182
Other	309,943	298,951	10,992
Capital outlay	3,000	1,806	1,194
Total Maintenance and Operations	<u>1,466,793</u>	<u>1,399,937</u>	<u>66,856</u>
Board of Revisions			
Other	9,925	9,828	97
Total Board of Revisions	<u>9,925</u>	<u>9,828</u>	<u>97</u>
Buildings and Grounds			
Capital outlay	1,699,480	1,052,752	646,728
Total Buildings and Grounds	<u>1,699,480</u>	<u>1,052,752</u>	<u>646,728</u>
Real Estate Property Taxes			
Other	100,000	26,860	73,140
Total Real Estate Property Taxes	<u>100,000</u>	<u>26,860</u>	<u>73,140</u>
Insurance and Pensions			
Personal services	750,000	645,634	104,366
Contractual services	623,547	324,684	298,863
Other	9,584	5,050	4,534
Total Insurance and Pensions	<u>1,383,131</u>	<u>975,368</u>	<u>407,763</u>
Professional Services			
Contractual services	87,188	82,993	4,195
Total Professional Services	<u>87,188</u>	<u>82,993</u>	<u>4,195</u>
Total general government - Legislative and executive	<u>7,567,672</u>	<u>6,239,378</u>	<u>1,328,294</u>
General government :			
Judicial			
Common Pleas Court			
Personal services	261,425	254,240	7,185
Materials and supplies	4,659	4,609	50
Contractual services	97,016	82,968	14,048
Other	13,288	6,848	6,440
Capital outlay	8,378	7,972	406
Total Common Pleas Court	<u>\$384,766</u>	<u>\$356,637</u>	<u>\$28,129</u>

- - - Continued

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Juvenile Court			
Personal services	\$274,256	\$264,354	\$9,902
Materials and supplies	5,092	5,040	52
Contractual services	87,008	84,792	2,216
Other	67,134	61,334	5,800
Capital outlay	1,000	1,000	0
Total Juvenile Court	434,490	416,520	17,970
Probate Court			
Personal services	116,888	116,710	178
Materials and supplies	25,233	22,424	2,809
Contractual services	4,640	4,440	200
Other	16,904	15,865	1,039
Capital outlay	2,000	1,592	408
Total Probate Court	165,665	161,031	4,634
Clerk of Courts			
Personal services	548,424	548,112	312
Materials and supplies	28,858	20,400	8,458
Contractual services	15,505	11,960	3,545
Other	9,242	8,233	1,009
Capital outlay	1,807	1,766	41
Total Clerk of Courts	603,836	590,471	13,365
Municipal Courts			
Personal services	629,625	611,236	18,389
Materials and supplies	10,695	10,195	500
Contractual services	24,689	20,194	4,495
Other	41,673	36,072	5,601
Capital outlay	1,650	1,650	0
Total Municipal Courts	708,332	679,347	28,985
Public Defender			
Personal services	237,940	230,541	7,399
Materials and supplies	9,246	9,222	24
Contractual services	17,947	17,754	193
Other	27,037	25,865	1,172
Capital outlay	5,260	5,194	66
Total Public Defender	297,430	288,576	8,854
Law Library			
Personal services	24,914	24,865	49
Total Law Library	\$24,914	\$24,865	\$49

- - - Continued

WAYNE COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
District Court of Appeals			
Other	\$48,433	\$48,433	\$0
Total District Court of Appeals	48,433	48,433	0
Jury Commission			
Personal services	8,180	8,072	108
Materials and supplies	6,249	4,395	1,854
Total Jury Commission	14,429	12,467	1,962
Adult Probation			
Personal services	114,134	91,786	22,348
Materials and supplies	1,500	496	1,004
Contractual services	1,362	1,250	112
Other	5,355	1,239	4,116
Total Adult Probation	122,351	94,771	27,580
Juvenile Probation			
Personal services	209,483	206,584	2,899
Contractual services	1,000	1,000	0
Other	12,729	12,257	472
Total Juvenile Probation.	223,212	219,841	3,371
Total general government - judicial	3,027,858	2,892,959	134,899
Total general government	10,595,530	9,132,337	1,463,193
Public safety			
Justice Center			
Personal services	696,435	682,523	13,912
Materials and supplies	20,203	20,203	0
Contractual services	260,780	257,822	2,958
Other	13,991	13,991	0
Capital outlay.	85,048	85,048	0
Total Justice Center.	1,076,457	1,059,587	16,870
Coroner			
Personal services	43,830	43,101	729
Materials and supplies	511	494	17
Contractual services	37,864	33,723	4,141
Other	4,310	3,401	909
Capital outlay.	600	300	300
Total Coroner.	\$87,115	\$81,019	\$6,096

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WAYNE COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND**

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Home Arrest			
Personal services	\$71,895	\$70,938	\$957
Contractual services	468,143	468,140	3
Total Home Arrest	<u>540,038</u>	<u>539,078</u>	<u>960</u>
Sheriff			
Personal services	3,089,577	3,066,304	23,273
Materials and supplies	233,440	233,440	0
Contractual services	156,200	154,197	2,003
Other	158,286	157,814	472
Capital outlay	518	518	0
Total Sheriff	<u>3,638,021</u>	<u>3,612,273</u>	<u>25,748</u>
Building Regulation			
Personal services	215,882	188,291	27,591
Materials and supplies	3,386	1,003	2,383
Contractual services	15,779	15,425	354
Other	24,073	19,565	4,508
Capital outlay	1,000	400	600
Total Building Regulation	<u>260,120</u>	<u>224,684</u>	<u>35,436</u>
Disaster Services			
Personal services	127,142	125,995	1,147
Materials and supplies	5,530	5,473	57
Contractual services	11,560	10,737	823
Other	22,446	22,391	55
Capital outlay	1,116	1,000	116
Total Disaster Services	<u>167,794</u>	<u>165,596</u>	<u>2,198</u>
Detention Home			
Contractual services	800,701	798,572	2,129
Total Detention Home	<u>800,701</u>	<u>798,572</u>	<u>2,129</u>
Pay to Stay Facility			
Personal services	96,000	80,012	15,988
Materials and supplies	12,000	11,995	5
Contractual services	259,800	144,244	115,556
Other	7,000	4,002	2,998
Capital outlay	42,000	39,268	2,732
Total Pay to Stay Facility	<u>416,800</u>	<u>279,521</u>	<u>137,279</u>
Total public safety	<u>\$6,987,046</u>	<u>\$6,760,330</u>	<u>\$226,716</u>

- - - Continued

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Public works			
Engineer			
Personal services	\$95,624	\$94,565	\$1,059
Materials and supplies	3,800	2,000	1,800
Contractual services	3,478	1,400	2,078
Other	200	0	200
Capital outlay	4,300	4,039	261
Total Engineer	<u>107,402</u>	<u>102,004</u>	<u>5,398</u>
Total public works	<u>107,402</u>	<u>102,004</u>	<u>5,398</u>
Health			
TB Hospital			
Contractual services	8,209	6,602	1,607
Total TB Hospital	<u>8,209</u>	<u>6,602</u>	<u>1,607</u>
Vital Statistics			
Contractual services	3,000	2,296	704
Total Vital Statistics	<u>3,000</u>	<u>2,296</u>	<u>704</u>
Other Health			
Other	148,658	148,658	0
Total Other Health	<u>148,658</u>	<u>148,658</u>	<u>0</u>
Total health	<u>159,867</u>	<u>157,556</u>	<u>2,311</u>
Human services			
Soilders Relief			
Personal services	74,807	73,090	1,717
Materials and supplies	7,025	6,809	216
Contractual services	10,817	7,209	3,608
Other	416,503	277,988	138,515
Capital outlay	13,553	12,584	969
Total Soilders Relief	<u>522,705</u>	<u>377,680</u>	<u>145,025</u>
Veterans Services			
Personal services	151,829	143,017	8,812
Other	61,934	54,077	7,857
Total Veterans Services	<u>213,763</u>	<u>197,094</u>	<u>16,669</u>
Other Charity			
Other	873	220	653
Total Other Charity	<u>873</u>	<u>220</u>	<u>653</u>
Total human services	<u>\$737,341</u>	<u>\$574,994</u>	<u>\$162,347</u>

- - - Continued

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Conservation and recreation			
Airport			
Capital outlay	\$23,815	\$0	\$23,815
Grants in aid	10,000	10,000	0
Total Airport	<u>33,815</u>	<u>10,000</u>	<u>23,815</u>
Historical Society			
Grants in aid	10,000	10,000	0
Total Historical Society	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total conservation and recreation	<u>43,815</u>	<u>20,000</u>	<u>23,815</u>
Other			
Agriculture			
Other	4,384	1,524	2,860
Grants in aid	396,640	396,640	0
Total Agriculture	<u>401,024</u>	<u>398,164</u>	<u>2,860</u>
Miscellaneous			
Personal services	2,000	620	1,380
Contractual services	433,219	298,856	134,363
Other	156,402	78,507	77,895
Total Miscellaneous	<u>591,621</u>	<u>377,983</u>	<u>213,638</u>
Total other	<u>992,645</u>	<u>776,147</u>	<u>216,498</u>
Total Expenditures	<u>19,623,646</u>	<u>17,523,368</u>	<u>2,100,278</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,054,646)</u>	<u>2,310,323</u>	<u>3,364,969</u>
Other Financing Sources (Uses):			
Proceeds from sale of fixed assets	1,000	8,298	7,298
Advances out	(300,000)	(300,000)	0
Operating transfers in	0	6,919	6,919
Operating transfers out	(3,765,942)	(3,405,622)	360,320
Total Other Financing Sources (Uses)	<u>(4,064,942)</u>	<u>(3,690,405)</u>	<u>374,537</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources uses	<u>(5,119,588)</u>	<u>(1,380,082)</u>	<u>3,739,506</u>
Fund Balance, January 1	4,562,573	4,562,573	0
Prior Year Encumbrances Appropriated	817,017	817,017	0
Fund Balance, December 31	<u>\$260,002</u>	<u>\$3,999,508</u>	<u>\$3,739,506</u>

WAYNE COUNTY, OHIO

SPECIAL REVENUE FUNDS

The 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 Special Revenue Funds which Wayne County operates:

Delinquent Real Estate Tax Assessment Collection Fund (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 county-wide 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 fees received from Probate Court fees which are used to provide legal guardianship for indigents.

Computerized Legal Research

To account for additional fees collected by the courts under Section 2303.201 of the Ohio Revised Code to be used for legal research and computer maintenance for the Law Library.

Youth Services Subsidy Grant

To account for revenue received from the State Department of Youth Services and used for placement of children, diversion program for juvenile delinquents, work programs involving restitution, juvenile delinquency prevention and other related activities.

Community Corrections Planning Grant

To account for grant moneys to be used to aid felons as an alternative to incarceration.

Motor Vehicle and Gas Tax

To account for revenue derived from motor vehicle licenses, gasoline tax and fines. Expenditures are restricted by state law to county road and bridge maintenance and improvement programs.

Dog and Kennel

To account for the dog warden's operations, financed by sales of dog tags, kennel permits and fine collections. At year end, the remaining balance of the Dog and Kennel Fund is given to the Humane Society as compensation for the use of their facilities during the year.

County Board of Mental Retardation and Developmentally Disabled (MRDD)

To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a county-wide property tax levy and federal and state grants.

Hazardous Materials

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

Bureau of Support

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

Public Assistance

To account 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 of medical assistance, and for certain public social services.

WAYNE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

Wayne County Care Center

To account for revenue received from a county-wide tax levy, Medicare and charges for services to provide for the room, board and care of the indigent elderly population of the county.

Children Services Board

To account for revenue received from tax levies, federal and state grants, support collections, and Veterans Assistance and Social Security payments. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

Community Development Block Grant (CDBG)

To account for revenue from the federal government received through the community development grant program and loan repayments for moneys loaned to several 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.

Airport Fund

To account for monies and transactions between the County and the Wayne County Airport Authority. This fund does not represent the operating fund of the Wayne County Airport Authority which is not part of the County's reporting entity.

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 Driver Alcohol Treatment

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

Local Emergency Planning

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

Certificate of Title Administration

To account for monies collected by the title department, to be kept separate from other monies collected by the Clerk of Courts.

CHIP Program

To account for comprehensive housing grant monies received from the federal government through the Ohio Department of Development.

Court Computerization Funds

To account for the proceeds set aside by the Court for computerizing the legal services department.

WAYNE COUNTY, OHIO

SPECIAL REVENUE FUNDS (CONTINUED)

Other Special Revenue Funds

COPS Program
Juvenile Justice Grant
Victim Witness Assistance Program
Law Enforcement
Litter Control
Probation Services
Felony Delinquent Care and Custody
CJII Grant
Juvenile Accountability
Incentive Block Grant

Home Arrest Grant
Narcotics Task Force
Pilot Probation Program
Victim's Assistance Trust
VOCA Grant
Recorder's Equipment
Solid Waste District Litter Grant
Geodetic Ground Control
Law Enforcement Block Grant
Court Security Grant

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1999

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
Assets:			
Equity in pooled cash and investments	\$234,026	\$656,746	\$59,955
Cash in segregated accounts			
Receivables (net of allowances for uncollectibles):			
Sales taxes			
Real and other taxes			
Accounts			1,410
Accrued interest			
Due from other governments.			
Prepayments	565	3,882	
Materials and supplies inventory.			
Loans receivable			
Total Assets	234,591	660,628	61,365
 Liabilities:			
Accounts payable.	4,871	18,846	
Accrued wages and benefits	1,371	11,442	
Compensated absences payable	18	1,169	
Advances from other funds.			
Due to component units			
Due to other governments	1,393	12,458	
Deferred revenue			
Total Liabilities	7,653	43,915	
 Fund Equity:			
Reserved for encumbrances	27,459	25,910	4,782
Reserved for materials and supplies inventory.			
Reserved for prepayments	565	3,882	
Reserved for loans			
Unreserved:			
Undesignated	198,914	586,921	56,583
Total fund equity	226,938	616,713	61,365
Total Liabilities and Fund Equity	\$234,591	\$660,628	\$61,365

<u>Computerized Legal Research</u>	<u>Victim's Assistance Trust</u>	<u>Youth Services Subsidy Grant</u>	<u>Law Enforcement Block Grant</u>	<u>Motor Vehicle and Gas Tax</u>
\$3,789	\$38,637	\$122,264	\$4,540	\$1,726,203
				74,030
227				13,010
	569	185	22	134,658
				20,844
				25,799
<u>4,016</u>	<u>39,206</u>	<u>122,449</u>	<u>4,562</u>	<u>1,994,544</u>
				206,138
	3,208	138		68,144
		905		6,254
		90		
	3,232	947		67,767
	<u>6,440</u>	<u>2,080</u>		<u>348,303</u>
	1,965	14,409		772,969
	569	185		25,799
				20,844
<u>4,016</u>	<u>30,232</u>	<u>105,775</u>	<u>4,562</u>	<u>826,629</u>
<u>4,016</u>	<u>32,766</u>	<u>120,369</u>	<u>4,562</u>	<u>1,646,241</u>
<u>\$4,016</u>	<u>\$39,206</u>	<u>\$122,449</u>	<u>\$4,562</u>	<u>\$1,994,544</u>

- - - Continued

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999

	Dog and Kennel	County Board of MRDD	Hazardous Materials
Assets:			
Equity in pooled cash and investments	\$107,066	\$4,691,031	\$35,085
Cash in segregated accounts			
Receivables (net of allowances for uncollectibles):			
Sales taxes		6,130,577	
Real and other taxes		28,798	
Accounts	665	34	
Accrued interest		39,384	
Due from other governments.		45,527	
Prepayments	565	14,666	
Materials and supplies inventory.			
Loans receivable			
Total Assets	<u>108,296</u>	<u>10,950,017</u>	<u>35,085</u>
Liabilities:			
Accounts payable.	263	51,356	483
Accrued wages and benefits	3,354	179,088	320
Compensated absences payable	77	5,033	
Advances from other funds.			
Due to component units		10,282	
Due to other governments	3,486	167,151	230
Deferred revenue		6,022,685	
Total Liabilities	<u>7,180</u>	<u>6,435,595</u>	<u>1,033</u>
Fund Equity:			
Reserved for encumbrances	9,964	439,871	11,052
Reserved for materials and supplies inventory.		14,666	
Reserved for prepayments	565	45,527	
Reserved for loans			
Unreserved:			
Undesignated	90,587	4,014,358	23,000
Total fund equity	<u>101,116</u>	<u>4,514,422</u>	<u>34,052</u>
Total Liabilities and Fund Equity	<u>\$108,296</u>	<u>\$10,950,017</u>	<u>\$35,085</u>

Bureau of Support	Public Assistance	Wayne County Care Center	Children Services Board	Community Development Block Grant
\$674,927	\$1,020,316	\$1,878,560 26,199	\$3,239,795 7,031	\$278,361
6,977		1,022,226 5,000	1,562,014 13,356 884	19,829 1,281 8,745
14,750	3,768 24,275	116,090 24,535	16,939	
9,199	11,047	9,072	3,991	
				438,739
<u>705,853</u>	<u>1,059,406</u>	<u>3,081,682</u>	<u>4,844,010</u>	<u>746,955</u>
178	82,536	19,226	112,515	
32,182	71,190	70,343	61,390	
2,113	3,560	1,982	15,391	
34,038	148,611	69,839	65,156	
		1,021,071	1,559,982	
<u>68,511</u>	<u>305,897</u>	<u>1,182,461</u>	<u>1,814,434</u>	
111,443	271,725	98,967	100,478	82,460
9,199	11,047	9,072	3,991	
14,750	24,275	24,535	16,939	
				438,739
501,950	446,462	1,766,647	2,908,168	225,756
637,342	753,509	1,899,221	3,029,576	746,955
<u>\$705,853</u>	<u>\$1,059,406</u>	<u>\$3,081,682</u>	<u>\$4,844,010</u>	<u>\$746,955</u>

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WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1999

	<u>Ditch Maintenance</u>	<u>COPS Program</u>	<u>Law Enforcement</u>
Assets:			
Equity in pooled cash and investments	\$40,245	\$65,529	\$11,088
Cash in segregated accounts			\$5,419
Receivables (net of allowances for uncollectibles):			
Sales taxes			
Real and other taxes			
Accounts			342
Accrued interest			
Due from other governments.			
Prepayments			
Materials and supplies inventory.			
Loans receivable			
Total Assets	<u>40,245</u>	<u>65,529</u>	<u>16,849</u>
Liabilities:			
Accounts payable.			
Accrued wages and benefits		888	
Compensated absences payable			
Advances from other funds.			
Due to component units			
Due to other governments		721	
Deferred revenue			
Total Liabilities		<u>1,609</u>	
Fund Equity:			
Reserved for encumbrances		21,067	
Reserved for materials and supplies inventory.			
Reserved for prepayments			
Reserved for loans			
Unreserved:			
Undesignated	40,245	42,853	16,849
Total fund equity	<u>40,245</u>	<u>63,920</u>	<u>16,849</u>
Total Liabilities and Fund Equity	<u>\$40,245</u>	<u>\$65,529</u>	<u>\$16,849</u>

Enforcement and Education	Indigent Driver Alcohol Treatment	Litter Control	Probation Services	Felony Delinquent Care and Custody
\$2,456	\$83,304	\$29,638	\$7,934	\$151,753
183	1,768		435	
		3,434		
		489		569
<u>2,639</u>	<u>85,072</u>	<u>33,561</u>	<u>8,369</u>	<u>152,322</u>
		454		1,179
		1,054		2,502
		105		34
		4,000		
		1,540		2,612
		3,434		
		<u>10,587</u>		<u>6,327</u>
		1,982	1,596	11,312
		489		569
<u>2,639</u>	<u>85,072</u>	<u>20,503</u>	<u>6,773</u>	<u>134,114</u>
<u>2,639</u>	<u>85,072</u>	<u>22,974</u>	<u>8,369</u>	<u>145,995</u>
<u>\$2,639</u>	<u>\$85,072</u>	<u>\$33,561</u>	<u>\$8,369</u>	<u>\$152,322</u>

- - - Continued

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1999

	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning
Assets:			
Equity in pooled cash and investments	\$94,974	\$19,907	\$2,000
Cash in segregated accounts			
Receivables (net of allowances for uncollectibles):			
Sales taxes			
Real and other taxes			
Accounts	472		
Accrued interest			
Due from other governments.		1,000	
Prepayments		382	
Materials and supplies inventory.			
Loans receivable			
Total Assets	<u>95,446</u>	<u>21,289</u>	<u>2,000</u>
Liabilities:			
Accounts payable.	5,046		
Accrued wages and benefits		1,587	
Compensated absences payable			
Advances from other funds.			
Due to component units			
Due to other governments		1,854	
Deferred revenue			
Total Liabilities	<u>5,046</u>	<u>3,441</u>	
Fund Equity:			
Reserved for encumbrances	27,552		
Reserved for materials and supplies inventory.			
Reserved for prepayments		382	
Reserved for loans			
Unreserved:			
Undesignated	62,848	17,466	2,000
Total fund equity	<u>90,400</u>	<u>17,848</u>	<u>2,000</u>
Total Liabilities and Fund Equity	<u>\$95,446</u>	<u>\$21,289</u>	<u>\$2,000</u>

<u>Narcotics Task Force</u>	<u>Pilot Probation Program</u>	<u>Certificate of Title Administration</u>	<u>Airport</u>	<u>CHIP Program</u>
\$14,235	\$52,528	\$485,979	\$39,499	\$10,904
		29,196		
7,646				18,900
490	569	2,194		
<u>22,371</u>	<u>53,097</u>	<u>517,369</u>	<u>39,499</u>	<u>29,804</u>
	654	183		
1,176	3,042	6,164		
	113	363		
1,505	3,129	6,430		15,300
7,646				15,300
<u>10,327</u>	<u>6,938</u>	<u>13,140</u>		<u>30,600</u>
	15,997	31,922		104,700
490	569	2,194		
11,554	29,593	470,113	39,499	(105,496)
12,044	46,159	504,229	39,499	(796)
<u>\$22,371</u>	<u>\$53,097</u>	<u>\$517,369</u>	<u>\$39,499</u>	<u>\$29,804</u>

- - - Continued

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1999

	Court Computerization Funds	Juvenile Justice Grant	Victim Witness Assistance Program
Assets:			
Equity in pooled cash and investments	\$91,978	\$9,775	\$705
Cash in segregated accounts			
Receivables (net of allowances for uncollectibles):			
Sales taxes			
Real and other taxes			
Accounts	13,392		
Accrued interest			
Due from other governments.			
Prepayments		382	
Materials and supplies inventory.			
Loans receivable			
Total Assets	105,370	10,157	705
Liabilities:			
Accounts payable.	2,003		
Accrued wages and benefits		1,346	
Compensated absences payable			
Advances from other funds.			
Due to component units			
Due to other governments		1,390	
Deferred revenue			
Total Liabilities	2,003	2,736	
Fund Equity:			
Reserved for encumbrances	9,288	7,733	
Reserved for materials and supplies inventory.			
Reserved for prepayments		382	
Reserved for loans			
Unreserved:			
Undesignated	94,079	(694)	705
Total fund equity	103,367	7,421	705
Total Liabilities and Fund Equity	\$105,370	\$10,157	\$705

<u>Home Arrest Grant</u>	<u>Geodetic Ground Control</u>	<u>VOCA Grant</u>	<u>Juvenile Accountability Incentive Block Grant</u>	<u>Court Security Grant</u>
\$2,737	\$9,610	\$14,038	\$15,653	\$58,161
569		4,581		
<u>3,306</u>	<u>9,610</u>	<u>18,619</u>	<u>15,653</u>	<u>58,161</u>
256		2,000		
2,207				
98				
2,268				
<u>4,829</u>		<u>2,000</u>		
4,016	9,610	14,421	14,943	12,805
569				
(6,108)		2,198	710	45,356
<u>(1,523)</u>	<u>9,610</u>	<u>16,619</u>	<u>15,653</u>	<u>58,161</u>
<u>\$3,306</u>	<u>\$9,610</u>	<u>\$18,619</u>	<u>\$15,653</u>	<u>\$58,161</u>

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WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS

DECEMBER 31, 1999

	Totals
Assets:	
Equity in pooled cash and investments	\$16,046,432
Cash in segregated accounts	78,148
Receivables (net of allowances for uncollectibles):	
Sales taxes	74,030
Real and other taxes	8,714,817
Accounts	135,060
Accrued interest	2,221
Due from other governments	338,206
Prepayments	158,280
Materials and supplies inventory	73,774
Loans receivable	438,739
Total Assets	26,059,707
 Liabilities:	
Accounts payable	508,325
Accrued wages and benefits	522,903
Compensated absences payable	36,400
Advances from other funds	4,000
Due to component units	10,282
Due to other governments	611,057
Deferred revenue	8,630,118
Total Liabilities	10,323,085
 Fund Equity:	
Reserved for encumbrances	2,262,398
Reserved for materials and supplies inventory	73,774
Reserved for prepayments	158,280
Reserved for loans	438,739
Unreserved:	
Undesignated	12,803,431
Total fund equity	15,736,622
Total Liabilities and Fund Equity	\$26,059,707



WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
Revenues:			
Property taxes			
Sales taxes.			
Charges for services.	\$104,806	\$738,641	\$17,710
Fines and forfeitures.			
Intergovernmental.			
Special assessments			
Investment income		6,083	
Other.			
Total Revenues.	104,806	744,724	17,710
Expenditures:			
Current:			
General government:			
Legislative and executive	61,630	541,517	
Judicial.			15,433
Public safety			
Public works			
Health.			
Human services.			
Economic development and assistance.			
Urban redevelopment and housing.			
Capital outlay.			
Total Expenditures.	61,630	541,517	15,433
Excess (deficiency) of revenues over (under) expenditures	43,176	203,207	2,277
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	43,176	203,207	2,277
Fund Balance, January 1	183,762	413,506	59,088
Increase (Decrease) in Reserve for Inventory.			
Fund Balance, December 31	\$226,938	\$616,713	\$61,365

<u>Computerized Legal Research</u>	<u>Victim's Assistance Trust</u>	<u>Youth Services Subsidy Grant</u>	<u>Law Enforcement Block Grant</u>	<u>Community Corrections Planning Grant</u>
\$3,782				
		\$197,815	\$9,158	
	\$200		22	
<u>3,782</u>	<u>200</u>	<u>197,815</u>	<u>9,180</u>	
	415	191,942	5,618	10,856
	<u>415</u>	<u>191,942</u>	<u>5,618</u>	<u>10,856</u>
<u>3,782</u>	<u>(215)</u>	<u>5,873</u>	<u>3,562</u>	<u>(10,856)</u>
(214)			1000	
<u>(214)</u>			<u>1,000</u>	
3,568	(215)	5,873	4,562	(10,856)
448	920	114,496		10,856
<u>\$4,016</u>	<u>\$705</u>	<u>\$120,369</u>	<u>\$4,562</u>	<u>\$0</u>

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WAYNE COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Motor Vehicle and Gas Tax</u>	<u>Dog and Kennel</u>	<u>County Board of MRDD</u>
Revenues:			
Property taxes			\$4,520,812
Sales taxes.	\$1,081,880		
Charges for services.	9,555	\$174,182	64,275
Fines and forfeitures.	163,709	1,460	
Intergovernmental.	4,734,895		3,713,879
Special assessments			
Investment income			432
Other.	52,674	14,495	15,543
Total Revenues.	<u>6,042,713</u>	<u>190,137</u>	<u>8,314,941</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Judicial.			
Public safety			
Public works	5,816,372		
Health.		189,908	
Human services.			7,514,847
Economic development and assistance.			
Urban redevelopment and housing.			
Capital outlay.			
Total Expenditures.	<u>5,816,372</u>	<u>189,908</u>	<u>7,514,847</u>
Excess (deficiency) of revenues over (under) expenditures	<u>226,341</u>	<u>229</u>	<u>800,094</u>
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out	(10,890)		(290,500)
Total Other Financing Sources (Uses)	<u>(10,890)</u>		<u>(290,500)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	215,451	229	509,594
Fund Balance, January 1	1,425,250	100,887	4,004,473
Increase (Decrease) in Reserve for Inventory	5,540		355
Fund Balance, December 31	<u>\$1,646,241</u>	<u>\$101,116</u>	<u>\$4,514,422</u>

Hazardous Materials	Bureau of Support	Public Assistance	Wayne County Care Center	Children Services Board
			\$996,543	\$1,517,625
\$2,455	\$302,095		806,806	324,234
	1,247,666	\$5,203,134	1,526,877	\$1,952,677
	4,633	371,794	19,392	9,041
2,455	1,554,394	5,574,928	3,349,618	22,641
				3,826,218
20,407	1,483,726	5,254,609	2,728,528	4,001,434
20,407	1,483,726	5,254,609	2,728,528	4,001,434
(17,952)	70,668	320,319	621,090	(175,216)
31,432		272,447	(100,000)	
31,432		272,447	(100,000)	
13,480	70,668	592,766	521,090	(175,216)
20,572	565,686	161,567	1,377,632	3,208,169
	988	(824)	499	(3,377)
\$34,052	\$637,342	\$753,509	\$1,899,221	\$3,029,576

- - - Continued

WAYNE COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

	Community Development Block Grant	Ditch Maintenance	COPS Program
Revenues:			
Property taxes			
Sales taxes			
Charges for services			
Fines and forfeitures			
Intergovernmental	\$525,250		\$686,845
Special assessments		\$2,544	
Investment income	34,916		
Other	4,066		
Total Revenues.	<u>564,232</u>	<u>2,544</u>	<u>686,845</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Judicial			
Public safety			665,588
Public works			
Health			
Human services			
Economic development and assistance	546,976		
Urban redevelopment and housing			
Capital outlay		7,314	
Total Expenditures.	<u>546,976</u>	<u>7,314</u>	<u>665,588</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,256</u>	<u>(4,770)</u>	<u>21,257</u>
Other Financing Sources (Uses):			
Operating transfers in			37,049
Operating transfers out			
Total Other Financing Sources (Uses)			<u>37,049</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	17,256	(4,770)	58,306
Fund Balance, January 1	729,699	45,015	5,614
Increase (Decrease) in Reserve for Inventory.			
Fund Balance, December 31	<u>\$746,955</u>	<u>\$40,245</u>	<u>\$63,920</u>

Law Enforcement	Enforcement and Education	Indigent Driver Alcohol Treatment	Litter Control	Probation Services
		\$325		\$5,797
\$5,738	\$1,687	40,949	\$72,667	
58			22,013	
<u>5,796</u>	<u>1,687</u>	<u>41,274</u>	<u>94,680</u>	<u>5,797</u>
		23,326	258,886	8,753
		<u>23,326</u>	<u>258,886</u>	<u>8,753</u>
<u>5,796</u>	<u>1,687</u>	<u>17,948</u>	<u>(164,206)</u>	<u>(2,956)</u>
5,796	1,687	17,948	(164,206)	(2,956)
11,053	952	67,124	187,180	11,325
<u>\$16,849</u>	<u>\$2,639</u>	<u>\$85,072</u>	<u>\$22,974</u>	<u>\$8,369</u>

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WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1999

	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant
Revenues:			
Property taxes			
Sales taxes			
Charges for services		\$93,648	
Fines and forfeitures			
Intergovernmental	\$92,330		\$83,803
Special assessments			
Investment income			
Other			
Total Revenues.	92,330	93,648	83,803
Expenditures:			
Current:			
General government:			
Legislative and executive		84,819	
Judicial			
Public safety	170,212		
Public works			70,244
Health			
Human services			
Economic development and assistance			
Urban redevelopment and housing			
Capital outlay			
Total Expenditures.	170,212	84,819	70,244
Excess (deficiency) of revenues over (under) expenditures	(77,882)	8,829	13,559
Other Financing Sources (Uses):			
Operating transfers in			
Operating transfers out			
Total Other Financing Sources (Uses)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(77,882)	8,829	13,559
Fund Balance, January 1	223,877	81,571	4,289
Increase (Decrease) in Reserve for Inventory.			
Fund Balance, December 31	\$145,995	\$90,400	\$17,848

<u>Local Emergency Planning</u>	<u>Narcotics Task Force</u>	<u>Pilot Probation Program</u>	<u>Certificate of Title Administration</u>	<u>Airport</u>
			\$392,934	
\$33,327	\$40,925	\$151,655		\$16,248
<u>33,327</u>	<u>40,925</u>	<u>151,655</u>	<u>392,934</u>	<u>16,248</u>
			198,058	
895	44,052	155,904		
<u>895</u>	<u>44,052</u>	<u>155,904</u>	<u>198,058</u>	
32,432	(3,127)	(4,249)	194,876	16,248
<u>(31,432)</u>				
<u>(31,432)</u>				
1,000	(3,127)	(4,249)	194,876	16,248
1,000	15,171	50,408	309,353	23,251
<u>\$2,000</u>	<u>\$12,044</u>	<u>\$46,159</u>	<u>\$504,229</u>	<u>\$39,499</u>

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WAYNE COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>CHIP Program</u>	<u>Court Computerization Funds</u>	<u>Juvenile Justice Grant</u>
Revenues:			
Property taxes			
Sales taxes.			
Charges for services.			
Fines and forfeitures.		\$198,999	
Intergovernmental.	\$364,549		\$3,000
Special assessments			
Investment income			
Other.			
Total Revenues.	<u>364,549</u>	<u>198,999</u>	<u>3,000</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Judicial.		93,610	
Public safety			44,509
Public works			
Health.			
Human services.			
Economic development and assistance.			
Urban redevelopment and housing.	365,345		
Capital outlay.			
Total Expenditures.	<u>365,345</u>	<u>93,610</u>	<u>44,509</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(796)</u>	<u>105,389</u>	<u>(41,509)</u>
Other Financing Sources (Uses):			
Operating transfers in		214	35,000
Operating transfers out		(50,000)	
Total Other Financing Sources (Uses)		<u>(49,786)</u>	<u>35,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(796)</u>	<u>55,603</u>	<u>(6,509)</u>
Fund Balance, January 1	0	47,764	13,930
Increase (Decrease) in Reserve for Inventory.			
Fund Balance, December 31	<u>(\$796)</u>	<u>\$103,367</u>	<u>\$7,421</u>

Victim Witness Assistance Program	Home Arrest Grant	Geodetic Ground Control	CJII Grant	VOCA Grant
\$76,139	\$90,395		\$500	\$22,905
<u>76,139</u>	<u>90,395</u>		<u>500</u>	<u>22,905</u>
		\$39,000		
95,734	94,591		7,182	24,357
<u>95,734</u>	<u>94,591</u>	<u>39,000</u>	<u>7,182</u>	<u>24,357</u>
(19,595)	(4,196)	(39,000)	(6,682)	(1,452)
38,131				
<u>38,131</u>				
18,536	(4,196)	(39,000)	(6,682)	(1,452)
25,600	2,673	48,610	6,682	18,071
(11,370)				
<u>\$32,766</u>	<u>(\$1,523)</u>	<u>\$9,610</u>	<u>\$0</u>	<u>\$16,619</u>

- - - Continued

WAYNE COUNTY, OHIO

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

	Juvenile Accountability Incentive Block Grant	Court Security Grant	Totals
Revenues:			
Property taxes			\$7,034,980
Sales taxes			1,081,880
Charges for services			3,041,245
Fines and forfeitures			412,542
Intergovernmental	\$27,897	\$69,000	20,927,288
Special assessments			2,544
Investment income			44,411
Other			549,840
Total Revenues	<u>27,897</u>	<u>69,000</u>	<u>33,094,730</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			925,024
Judicial		10,839	119,882
Public safety	15,744		1,559,678
Public works			6,145,502
Health			210,315
Human services			20,983,144
Economic development and assistance			546,976
Urban redevelopment and housing			365,345
Capital outlay			7,314
Total Expenditures	<u>15,744</u>	<u>10,839</u>	<u>30,863,180</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,153</u>	<u>58,161</u>	<u>2,231,550</u>
Other Financing Sources (Uses):			
Operating transfers in	3,500		418,773
Operating transfers out			(483,036)
Total Other Financing Sources (Uses)	<u>3,500</u>		<u>(64,263)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	15,653	58,161	2,167,287
Fund Balance, January 1			13,577,524
Increase (Decrease) in Reserve for Inventory			(8,189)
Fund Balance, December 31	<u>\$15,653</u>	<u>\$58,161</u>	<u>\$15,736,622</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DELINQUENT REAL ESTATE TAX ASSESSMENT COLLECTION
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$80,000	\$104,806	\$24,806
Total Revenues	80,000	104,806	24,806
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	55,509	22,858	32,651
Contractual services	13,560	10,569	2,991
Materials and supplies	9,000	5,000	4,000
Capital outlay	81,439	30,094	51,345
Other	57,563	21,210	36,353
Total Expenditures	217,071	89,731	127,340
Excess (deficiency) of revenues over (under) expenditures	(137,071)	15,075	152,146
Other Financing Sources (Uses):			
Operating transfers out	(49,550)	0	49,550
Total Other Financing Sources (Uses)	(49,550)	0	49,550
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(186,621)	15,075	201,696
Fund Balance, January 1	165,949	165,949	0
Prior Year Encumbrances Appropriated.	20,672	20,672	0
Fund Balance, December 31.	\$0	\$201,696	\$201,696

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
REAL ESTATE ASSESSMENT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.	\$650,000	\$738,641	\$88,641
Other	0	6,083	6,083
Total Revenues.	650,000	744,724	94,724
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services.	359,127	345,662	13,465
Contractual services	217,495	138,011	79,484
Materials and supplies	9,063	8,726	337
Other	85,700	85,695	5
Total Expenditures.	671,385	578,094	93,291
Excess (deficiency) of revenues over (under) expenditures	(21,385)	166,630	188,015
Fund Balance, January 1	395,431	395,431	0
Prior Year Encumbrances Appropriated. . .	49,929	49,929	0
Fund Balance, December 31.	\$423,975	\$611,990	\$188,015

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT GUARDIANSHIP
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$16,000	\$16,300	\$300
Total Revenues.	<u>16,000</u>	<u>16,300</u>	<u>300</u>
Expenditures:			
Current:			
General government:			
Judicial			
Other	75,088	20,215	54,873
Total Expenditures.	<u>75,088</u>	<u>20,215</u>	<u>54,873</u>
Excess (deficiency) of revenues over (under) expenditures	(59,088)	(3,915)	55,173
Fund Balance, January 1	55,179	55,179	0
Prior Year Encumbrances Appropriated. . .	3,909	3,909	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$55,173</u>	<u>\$55,173</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMPUTERIZED LEGAL RESEARCH
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.	\$3,816	\$3,816	\$0
Total Revenues.	<u>3,816</u>	<u>3,816</u>	<u>0</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>3,816</u>	 <u>3,816</u>	 <u>0</u>
Other Financing Sources (Uses):			
Operating transfers out	(4,003)	(214)	3,789
Total Other Financing Sources (Uses)	<u>(4,003)</u>	<u>(214)</u>	<u>3,789</u>
 Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	 <u>(187)</u>	 <u>3,602</u>	 <u>3,789</u>
Fund Balance, January 1	187	187	0
Prior Year Encumbrances Appropriated. . . .	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31.	<u><u>\$0</u></u>	<u><u>\$3,789</u></u>	<u><u>\$3,789</u></u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
VICTIM'S ASSISTANCE TRUST
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$0	\$200	\$200
Total Revenues.	<u>0</u>	<u>200</u>	<u>200</u>
Expenditures:			
Current:			
Public safety			
Other	920	415	505
Total Expenditures.	<u>920</u>	<u>415</u>	<u>505</u>
Excess (deficiency) of revenues over (under) expenditures	(920)	(215)	705
Fund Balance, January 1	0	0	0
Prior Year Encumbrances Appropriated.	920	920	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$705</u>	<u>\$705</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
YOUTH SERVICES SUBSIDY GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.	\$197,815	\$197,815	\$0
Total Revenues.	197,815	197,815	0
Expenditures:			
Current:			
Public safety			
Personal services.	41,089	22,594	18,495
Contractual services	269,284	180,890	88,394
Materials and supplies	4,633	4,101	532
Other.	296	0	296
Total Expenditures.	315,302	207,585	107,717
Excess (deficiency) of revenues over (under) expenditures	(117,487)	(9,770)	107,717
Fund Balance, January 1	108,428	108,428	0
Prior Year Encumbrances Appropriated. . .	9,059	9,059	0
Fund Balance, December 31.	\$0	\$107,717	\$107,717

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,000	\$9,158	\$158
Total Revenues.	<u>9,000</u>	<u>9,158</u>	<u>158</u>
Expenditures:			
Current:			
Public safety			
Other	10,000	5,618	4,382
Total Expenditures.	<u>10,000</u>	<u>5,618</u>	<u>4,382</u>
Excess (deficiency) of revenues over (under) expenditures	(1,000)	3,540	4,540
Other Financing Sources (Uses):			
Operating transfers in	1,000	1,000	0
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	4,540	4,540
Fund Balance, January 1	0	0	0
Prior Year Encumbrances Appropriated. . .	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31.	<u>\$0</u>	<u>\$4,540</u>	<u>\$4,540</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY CORRECTIONS PLANNING GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Expenditures:			
Current:			
Public safety			
Other.	\$10,856	\$10,856	\$0
Total Expenditures.	<u>10,856</u>	<u>10,856</u>	<u>0</u>
 Excess (deficiency) of revenues over (under) expenditures	 (10,856)	 (10,856)	 0
 Fund Balance, January 1	 10,856	 10,856	 0
Prior Year Encumbrances Appropriated. . .	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31.	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GAS TAX
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Sales taxes.	\$1,125,000	\$1,082,022	(\$42,978)
Charges for services.	45,000	9,435	(35,565)
Fines and forfeitures.	105,000	150,838	45,838
Intergovernmental.	4,470,000	4,735,272	265,272
Other	55,000	52,655	(2,345)
Total Revenues.	5,800,000	6,030,222	230,222
Expenditures:			
Current:			
Public works			
Personal services.	2,096,997	1,914,805	182,192
Contractual services	2,574,009	2,324,990	249,019
Materials and supplies	1,626,036	1,575,571	50,465
Capital outlay	324,625	291,701	32,924
Other.	616,054	562,756	53,298
Total Expenditures.	7,237,721	6,669,823	567,898
Excess (deficiency) of revenues over (under) expenditures	(1,437,721)	(639,601)	798,120
Other Financing Sources (Uses):			
Operating transfers out	(11,000)	(10,890)	110
Total Other Financing Sources (Uses)	(11,000)	(10,890)	110
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,448,721)	(650,491)	798,230
Fund Balance, January 1	665,045	665,045	0
Prior Year Encumbrances Appropriated.	783,676	783,676	0
Fund Balance, December 31.	\$0	\$798,230	\$798,230

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DOG AND KENNEL
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$171,500	\$173,542	\$2,042
Fines and forfeitures	400	1,435	1,035
Other	12,500	14,495	1,995
Total Revenues.	<u>184,400</u>	<u>189,472</u>	<u>5,072</u>
Expenditures:			
Current:			
Health			
Personal services	55,974	53,503	2,471
Contractual services	90,156	86,664	3,492
Materials and supplies	21,473	16,011	5,462
Capital outlay	36,500	27,007	9,493
Other	23,915	15,031	8,884
Total Expenditures.	<u>228,018</u>	<u>198,216</u>	<u>29,802</u>
Excess (deficiency) of revenues over (under) expenditures	(43,618)	(8,744)	34,874
Other Financing Sources (Uses):			
Operating transfers out	(61,965)	0	61,965
Total Other Financing Sources (Uses)	<u>(61,965)</u>	<u>0</u>	<u>61,965</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(105,583)	(8,744)	96,839
Fund Balance, January 1	98,540	98,540	0
Prior Year Encumbrances Appropriated.	7,043	7,043	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$96,839</u>	<u>\$96,839</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY BOARD OF MRDD
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$4,278,630	\$4,414,743	\$136,113
Charges for services.	62,236	64,740	2,504
Intergovernmental.	3,154,567	3,713,604	559,037
Investment income	1,100	465	(635)
Other	18,821	36,030	17,209
Total Revenues.	<u>7,515,354</u>	<u>8,229,582</u>	<u>714,228</u>
Expenditures:			
Current:			
Human services			
Personal services.	5,322,334	5,295,070	27,264
Contractual services	1,782,935	1,091,102	691,833
Materials and supplies	182,496	182,472	24
Capital outlay	390,264	327,658	62,606
Other.	1,475,867	1,196,117	279,750
Total Expenditures.	<u>9,153,896</u>	<u>8,092,419</u>	<u>1,061,477</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,638,542)</u>	<u>137,163</u>	<u>1,775,705</u>
Other Financing Sources (Uses):			
Operating transfers in	274,266	188,500	(85,766)
Operating transfers out	<u>(719,728)</u>	<u>(479,000)</u>	<u>240,728</u>
Total Other Financing Sources (Uses)	<u>(445,462)</u>	<u>(290,500)</u>	<u>154,962</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,084,004)</u>	<u>(153,337)</u>	<u>1,930,667</u>
Fund Balance, January 1	3,924,418	3,924,418	0
Prior Year Encumbrances Appropriated. . .	<u>418,931</u>	<u>418,931</u>	<u>0</u>
Fund Balance, December 31.	<u>\$2,259,345</u>	<u>\$4,190,012</u>	<u>\$1,930,667</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HAZARDOUS MATERIALS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$1,265	\$2,455	\$1,190
Total Revenues.	<u>1,265</u>	<u>2,455</u>	<u>1,190</u>
Expenditures:			
Current:			
Health			
Personal services	6,770	6,006	764
Contractual services	31,685	25,332	6,353
Total Expenditures.	<u>38,455</u>	<u>31,338</u>	<u>7,117</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,190)</u>	<u>(28,883)</u>	<u>8,307</u>
Other Financing Sources (Uses):			
Operating transfers in	16,189	31,432	15,243
Total Other Financing Sources (Uses)	<u>16,189</u>	<u>31,432</u>	<u>15,243</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(21,001)</u>	<u>2,549</u>	<u>23,550</u>
Fund Balance, January 1	8,646	8,646	0
Prior Year Encumbrances Appropriated. . .	<u>12,355</u>	<u>12,355</u>	<u>0</u>
Fund Balance, December 31.	<u><u>\$0</u></u>	<u><u>\$23,550</u></u>	<u><u>\$23,550</u></u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BUREAU OF SUPPORT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.	\$200,000	\$295,151	\$95,151
Intergovernmental.	1,300,000	1,247,666	(52,334)
Other	4,000	4,633	633
Total Revenues.	1,504,000	1,547,450	43,450
Expenditures:			
Current:			
Human services			
Personal services.	936,770	935,875	895
Contractual services	496,945	414,660	82,285
Materials and supplies	91,020	85,711	5,309
Capital outlay	27,833	6,639	21,194
Other.	186,104	186,039	65
Total Expenditures.	1,738,672	1,628,924	109,748
Excess (deficiency) of revenues over (under) expenditures	(234,672)	(81,474)	153,198
Other Financing Sources (Uses):			
Operating transfers out	(410,101)	0	410,101
Total Other Financing Sources (Uses)	(410,101)	0	410,101
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(644,773)	(81,474)	563,299
Fund Balance, January 1	509,870	509,870	0
Prior Year Encumbrances Appropriated.	134,903	134,903	0
Fund Balance, December 31.	\$0	\$563,299	\$563,299

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PUBLIC ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$4,705,263	\$5,189,505	\$484,242
Other	337,113	371,807	34,694
Total Revenues.	<u>5,042,376</u>	<u>5,561,312</u>	<u>518,936</u>
Expenditures:			
Current:			
Human services			
Personal services	2,131,061	2,035,346	95,715
Contractual services	2,557,803	2,522,305	35,498
Materials and supplies	79,797	78,889	908
Capital outlay	153,846	148,846	5,000
Other	786,295	780,798	5,497
Total Expenditures.	<u>5,708,802</u>	<u>5,566,184</u>	<u>142,618</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(666,426)</u>	<u>(4,872)</u>	<u>661,554</u>
Other Financing Sources (Uses):			
Operating transfers in	247,024	272,447	25,423
Operating transfers out	(15,148)	0	15,148
Total Other Financing Sources (Uses)	<u>231,876</u>	<u>272,447</u>	<u>40,571</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(434,550)</u>	<u>267,575</u>	<u>702,125</u>
Fund Balance, January 1	63,841	63,841	0
Prior Year Encumbrances Appropriated. . .	370,709	370,709	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$702,125</u>	<u>\$702,125</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WAYNE COUNTY CARE CENTER
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Property taxes	\$969,057	\$995,707	\$26,650
Charges for services.	750,000	845,355	95,355
Intergovernmental.	1,235,243	1,410,874	175,631
Other	17,000	14,785	(2,215)
Total Revenues.	<u>2,971,300</u>	<u>3,266,721</u>	<u>295,421</u>
Expenditures:			
Current:			
Human services			
Personal services.	1,900,055	1,893,604	6,451
Contractual services	241,638	211,955	29,683
Materials and supplies	440,833	440,684	149
Capital outlay	25,821	25,030	791
Other.	299,701	283,032	16,669
Total Expenditures.	<u>2,908,048</u>	<u>2,854,305</u>	<u>53,743</u>
Excess (deficiency) of revenues over (under) expenditures	<u>63,252</u>	<u>412,416</u>	<u>349,164</u>
Other Financing Sources (Uses):			
Operating transfers out	(145,370)	(134,167)	11,203
Total Other Financing Sources (Uses)	<u>(145,370)</u>	<u>(134,167)</u>	<u>11,203</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(82,118)</u>	<u>278,249</u>	<u>360,367</u>
Fund Balance, January 1	1,418,810	1,418,810	0
Prior Year Encumbrances Appropriated. . . .	63,308	63,308	0
Fund Balance, December 31.	<u>\$1,400,000</u>	<u>\$1,760,367</u>	<u>\$360,367</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES BOARD
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$1,464,670	\$1,516,072	\$51,402
Charges for services.	433,428	330,329	(103,099)
Intergovernmental.	1,949,045	1,952,677	3,632
Investment income	5,000	9,087	4,087
Other	31,000	26,944	(4,056)
Total Revenues.	<u>3,883,143</u>	<u>3,835,109</u>	<u>(48,034)</u>
Expenditures:			
Current:			
Human services			
Personal services.	2,063,364	1,975,232	88,132
Contractual services	1,821,238	1,602,642	218,596
Materials and supplies	57,491	55,556	1,935
Capital outlay	256,864	256,728	136
Other.	462,640	321,846	140,794
Total Expenditures.	<u>4,661,597</u>	<u>4,212,004</u>	<u>449,593</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(778,454)</u>	<u>(376,895)</u>	<u>401,559</u>
Other Financing Sources (Uses):			
Operating transfers out	(25,114)	0	25,114
Total Other Financing Sources (Uses)	<u>(25,114)</u>	<u>0</u>	<u>25,114</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(803,568)</u>	<u>(376,895)</u>	<u>426,673</u>
Fund Balance, January 1	3,155,923	3,155,923	0
Prior Year Encumbrances Appropriated. . . .	247,646	247,646	0
Fund Balance, December 31.	<u>\$2,600,001</u>	<u>\$3,026,674</u>	<u>\$426,673</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COMMUNITY DEVELOPMENT BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$928,632	\$516,505	(\$412,127)
Investment income	6,000	10,046	4,046
Other	125,257	125,257	0
Total Revenues.	<u>1,059,889</u>	<u>651,808</u>	<u>(408,081)</u>
Expenditures:			
Current:			
Economic development and assistance			
Capital outlay	1,177,592	588,317	589,275
Other	55,826	41,119	14,707
Total Expenditures.	<u>1,233,418</u>	<u>629,436</u>	<u>603,982</u>
Excess (deficiency) of revenues over (under) expenditures	(173,529)	22,372	195,901
Fund Balance, January 1	93,765	93,765	0
Prior Year Encumbrances Appropriated. . .	79,764	79,764	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$195,901</u>	<u>\$195,901</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DITCH MAINTENANCE
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Special assessments	\$1,199	\$2,544	\$1,345
Total Revenues.	<u>1,199</u>	<u>2,544</u>	<u>1,345</u>
Expenditures:			
Capital outlay			
Capital outlay	46,214	7,314	38,900
Total Expenditures.	<u>46,214</u>	<u>7,314</u>	<u>38,900</u>
Excess (deficiency) of revenues over (under) expenditures	(45,015)	(4,770)	40,245
Fund Balance, January 1	45,015	45,015	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$40,245</u>	<u>\$40,245</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COPS PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$686,728	\$686,845	\$117
Total Revenues	686,728	686,845	117
Expenditures:			
Current:			
Public safety			
Personal services	13,554	10,267	3,287
Other	716,351	675,293	41,058
Total Expenditures	729,905	685,560	44,345
Excess (deficiency) of revenues over (under) expenditures	(43,177)	1,285	44,462
Other Financing Sources (Uses):			
Operating transfers in	37,049	37,049	0
Total Other Financing Sources (Uses)	37,049	37,049	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,128)	38,334	44,462
Fund Balance, January 1	6,128	6,128	0
Prior Year Encumbrances Appropriated.	0	0	0
Fund Balance, December 31.	\$0	\$44,462	\$44,462

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LAW ENFORCEMENT
 FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Fines and forfeitures.	\$1,000	\$5,396	\$4,396
Total Revenues.	<u>1,000</u>	<u>5,396</u>	<u>4,396</u>
Expenditures:			
Current:			
Public safety			
Other	6,692	0	6,692
Total Expenditures.	<u>6,692</u>	<u>0</u>	<u>6,692</u>
Excess (deficiency) of revenues over (under) expenditures	(5,692)	5,396	11,088
Fund Balance, January 1	5,692	5,692	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$11,088</u>	<u>\$11,088</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ENFORCEMENT AND EDUCATION
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Fines and forfeitures	\$350	\$1,504	\$1,154
Total Revenues.	<u>350</u>	<u>1,504</u>	<u>1,154</u>
Expenditures:			
Current:			
Public safety			
Other	1,302	0	1,302
Total Expenditures.	<u>1,302</u>	<u>0</u>	<u>1,302</u>
Excess (deficiency) of revenues over (under) expenditures	(952)	1,504	2,456
Fund Balance, January 1	952	952	0
Prior Year Encumbrances Appropriated. . .	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31.	<u>\$0</u>	<u>\$2,456</u>	<u>\$2,456</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
INDIGENT DRIVER ALCOHOL TREATMENT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$200	\$325	\$125
Fines and forfeitures	30,000	39,181	9,181
Total Revenues.	<u>30,200</u>	<u>39,506</u>	<u>9,306</u>
Expenditures:			
Current:			
Public safety			
Other	97,324	23,326	73,998
Total Expenditures.	<u>97,324</u>	<u>23,326</u>	<u>73,998</u>
Excess (deficiency) of revenues over (under) expenditures	(67,124)	16,180	83,304
Fund Balance, January 1	67,124	67,124	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$83,304</u>	<u>\$83,304</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LITTER CONTROL
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$60,085	\$72,667	\$12,582
Other	18,246	22,066	3,820
Total Revenues.	<u>78,331</u>	<u>94,733</u>	<u>16,402</u>
Expenditures:			
Current:			
Public works			
Personal services	50,871	48,531	2,340
Contractual services	28,884	25,312	3,572
Materials and supplies	3,430	3,317	113
Capital outlay	175,157	175,157	0
Other	13,529	8,833	4,696
Total Expenditures.	<u>271,871</u>	<u>261,150</u>	<u>10,721</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(193,540)</u>	<u>(166,417)</u>	<u>27,123</u>
Other Financing Sources (Uses):			
Operating transfers out	(79)	0	79
Total Other Financing Sources (Uses)	<u>(79)</u>	<u>0</u>	<u>79</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(193,619)</u>	<u>(166,417)</u>	<u>27,202</u>
Fund Balance, January 1	12,503	12,503	0
Prior Year Encumbrances Appropriated. . . .	181,116	181,116	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$27,202</u>	<u>\$27,202</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PROBATION SERVICES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services	\$4,500	\$5,758	\$1,258
Total Revenues.	<u>4,500</u>	<u>5,758</u>	<u>1,258</u>
Expenditures:			
Current:			
Public safety			
Other	15,429	10,349	5,080
Total Expenditures.	<u>15,429</u>	<u>10,349</u>	<u>5,080</u>
Excess (deficiency) of revenues over (under) expenditures	(10,929)	(4,591)	6,338
Fund Balance, January 1	10,929	10,929	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$6,338</u>	<u>\$6,338</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FELONY DELINQUENT CARE AND CUSTODY
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.	\$92,330	\$92,330	\$0
Total Revenues.	<u>92,330</u>	<u>92,330</u>	<u>0</u>
Expenditures:			
Current:			
Public safety			
Personal services.	148,300	77,029	71,271
Contractual services	161,348	109,578	51,770
Other	24,689	8,471	16,218
Total Expenditures.	<u>334,337</u>	<u>195,078</u>	<u>139,259</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(242,007)</u>	<u>(102,748)</u>	<u>139,259</u>
Other Financing Sources (Uses):			
Operating transfers out	(3)	0	3
Total Other Financing Sources (Uses)	<u>(3)</u>	<u>0</u>	<u>3</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(242,010)</u>	<u>(102,748)</u>	<u>139,262</u>
Fund Balance, January 1	230,073	230,073	0
Prior Year Encumbrances Appropriated. . .	11,937	11,937	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$139,262</u>	<u>\$139,262</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
RECORDER'S EQUIPMENT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Charges for services.	\$85,000	\$93,176	\$8,176
Total Revenues.	<u>85,000</u>	<u>93,176</u>	<u>8,176</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Contractual services	172,439	118,239	54,200
Total Expenditures.	<u>172,439</u>	<u>118,239</u>	<u>54,200</u>
Excess (deficiency) of revenues over (under) expenditures	(87,439)	(25,063)	62,376
Fund Balance, January 1	58,689	58,689	0
Prior Year Encumbrances Appropriated. . .	28,750	28,750	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$62,376</u>	<u>\$62,376</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SOLID WASTE DISTRICT LITTER GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$75,636	\$82,803	\$7,167
Total Revenues.	<u>75,636</u>	<u>82,803</u>	<u>7,167</u>
Expenditures:			
Current:			
Public works			
Personal services	51,587	43,095	8,492
Materials and supplies	211	0	211
Capital outlay	23,867	23,858	9
Other	11,738	7,710	4,028
Total Expenditures.	<u>87,403</u>	<u>74,663</u>	<u>12,740</u>
Excess (deficiency) of revenues over (under) expenditures	(11,767)	8,140	19,907
Fund Balance, January 1	7,168	7,168	0
Prior Year Encumbrances Appropriated. . .	4,599	4,599	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$19,907</u>	<u>\$19,907</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LOCAL EMERGENCY PLANNING
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$33,327	\$33,327	\$0
Total Revenues.	<u>33,327</u>	<u>33,327</u>	<u>0</u>
Expenditures:			
Current:			
Public safety			
Other	2,895	895	2,000
Total Expenditures.	<u>2,895</u>	<u>895</u>	<u>2,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,432</u>	<u>32,432</u>	<u>2,000</u>
Other Financing Sources (Uses):			
Operating transfers out	(31,432)	(31,432)	0
Total Other Financing Sources (Uses)	<u>(31,432)</u>	<u>(31,432)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,000)</u>	<u>1,000</u>	<u>2,000</u>
Fund Balance, January 1	946	946	0
Prior Year Encumbrances Appropriated.	54	54	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$2,000</u>	<u>\$2,000</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
NARCOTICS TASK FORCE
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.	\$53,668	\$30,730	(\$22,938)
Total Revenues.	<u>53,668</u>	<u>30,730</u>	<u>(22,938)</u>
Expenditures:			
Current:			
Public safety			
Personal services.	73,159	38,905	34,254
Other	9,098	6,179	2,919
Total Expenditures.	<u>82,257</u>	<u>45,084</u>	<u>37,173</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,589)</u>	<u>(14,354)</u>	<u>14,235</u>
Other Financing Sources (Uses):			
Operating transfers in	10,195	10,195	0
Total Other Financing Sources (Uses)	<u>10,195</u>	<u>10,195</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(18,394)</u>	<u>(4,159)</u>	<u>14,235</u>
Fund Balance, January 1	18,394	18,394	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$14,235</u>	<u>\$14,235</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
PILOT PROBATION PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$228,148	\$151,655	(\$76,493)
Total Revenues.	<u>228,148</u>	<u>151,655</u>	<u>(76,493)</u>
Expenditures:			
Current:			
Public safety			
Personal services	165,726	94,600	71,126
Contractual services	68,008	39,497	28,511
Materials and supplies	2,793	2,095	698
Capital outlay	13,062	8,153	4,909
Other	35,126	28,000	7,126
Total Expenditures.	<u>284,715</u>	<u>172,345</u>	<u>112,370</u>
Excess (deficiency) of revenues over (under) expenditures	(56,567)	(20,690)	35,877
Fund Balance, January 1	48,402	48,402	0
Prior Year Encumbrances Appropriated. . .	8,165	8,165	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$35,877</u>	<u>\$35,877</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CERTIFICATE OF TITLE ADMINISTRATION
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$370,000	\$392,445	\$22,445
Total Revenues.	<u>370,000</u>	<u>392,445</u>	<u>22,445</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	168,090	164,416	3,674
Contractual services	7,698	4,524	3,174
Materials and supplies	10,967	9,796	1,171
Capital outlay	35,124	20,000	15,124
Other	51,825	33,539	18,286
Total Expenditures.	<u>273,704</u>	<u>232,275</u>	<u>41,429</u>
Excess (deficiency) of revenues over (under) expenditures	96,296	160,170	63,874
Fund Balance, January 1	263,601	263,601	0
Prior Year Encumbrances Appropriated. . .	30,103	30,103	0
Fund Balance, December 31.	<u>\$390,000</u>	<u>\$453,874</u>	<u>\$63,874</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHIP PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$1,000,949	\$360,949	(\$640,000)
Total Revenues.	<u>1,000,949</u>	<u>360,949</u>	<u>(640,000)</u>
Expenditures:			
Current:			
Urban redevelopment and housing			
Capital outlay	936,680	416,680	520,000
Other	64,269	53,365	10,904
Total Expenditures.	<u>1,000,949</u>	<u>470,045</u>	<u>530,904</u>
Excess (deficiency) of revenues over (under) expenditures	0	(109,096)	(109,096)
Fund Balance, January 1	(236,980)	(236,980)	0
Prior Year Encumbrances Appropriated. . .	<u>236,980</u>	<u>236,980</u>	<u>0</u>
Fund Balance, December 31.	<u><u>\$0</u></u>	<u><u>(\$109,096)</u></u>	<u><u>(\$109,096)</u></u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COURT COMPUTERIZATION FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Fines and forfeitures	\$189,099	\$186,992	(\$2,107)
Total Revenues.	<u>189,099</u>	<u>186,992</u>	<u>(2,107)</u>
Expenditures:			
Current:			
General government:			
Judicial			
Contractual services	67,455	57,684	9,771
Other	91,154	47,792	43,362
Total Expenditures.	<u>158,609</u>	<u>105,476</u>	<u>53,133</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,490</u>	<u>81,516</u>	<u>51,026</u>
Other Financing Sources (Uses):			
Operating transfers in	172,000	190,867	18,867
Operating transfers out	(248,607)	(240,654)	7,953
Total Other Financing Sources (Uses)	<u>(76,607)</u>	<u>(49,787)</u>	<u>26,820</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(46,117)</u>	<u>31,729</u>	<u>77,846</u>
Fund Balance, January 1	35,363	35,363	0
Prior Year Encumbrances Appropriated.	13,595	13,595	0
Fund Balance, December 31.	<u>\$2,841</u>	<u>\$80,687</u>	<u>\$77,846</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE JUSTICE GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$9,067	\$3,000	(\$6,067)
Total Revenues.	<u>9,067</u>	<u>3,000</u>	<u>(6,067)</u>
Expenditures:			
Current:			
Public safety			
Personal services	45,847	42,315	3,532
Contractual services	13,127	8,700	4,427
Other	3,320	2,039	1,281
Total Expenditures.	<u>62,294</u>	<u>53,054</u>	<u>9,240</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(53,227)</u>	<u>(50,054)</u>	<u>3,173</u>
Other Financing Sources (Uses):			
Operating transfers in	45,200	35,000	(10,200)
Operating transfers out	(9,069)	0	9,069
Total Other Financing Sources (Uses)	<u>36,131</u>	<u>35,000</u>	<u>(1,131)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(17,096)</u>	<u>(15,054)</u>	<u>2,042</u>
Fund Balance, January 1	12,042	12,042	0
Prior Year Encumbrances Appropriated.	5,054	5,054	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$2,042</u>	<u>\$2,042</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
VICTIM WITNESS ASSISTANCE PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$143,740	\$80,862	(\$62,878)
Total Revenues.	<u>143,740</u>	<u>80,862</u>	<u>(62,878)</u>
Expenditures:			
Current:			
Public safety			
Personal services	133,081	65,063	68,018
Contractual services	28,893	20,948	7,945
Materials and supplies	2,789	2,020	769
Capital outlay	8,664	6,309	2,355
Other	5,130	1,730	3,400
Total Expenditures.	<u>178,557</u>	<u>96,070</u>	<u>82,487</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,817)</u>	<u>(15,208)</u>	<u>19,609</u>
Other Financing Sources (Uses):			
Operating transfers in	38,131	38,131	0
Advances out	(17,063)	0	17,063
Total Other Financing Sources (Uses)	<u>21,068</u>	<u>38,131</u>	<u>17,063</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(13,749)</u>	<u>22,923</u>	<u>36,672</u>
Fund Balance, January 1	(5,789)	(5,789)	0
Prior Year Encumbrances Appropriated. . .	19,538	19,538	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$36,672</u>	<u>\$36,672</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HOME ARREST GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$136,369	\$90,395	(\$45,974)
Total Revenues.	<u>136,369</u>	<u>90,395</u>	<u>(45,974)</u>
Expenditures:			
Current:			
Public safety			
Personal services	106,567	67,557	39,010
Contractual services	1,000	1,000	0
Materials and supplies	3,160	1,611	1,549
Capital outlay	18,938	16,402	2,536
Other	14,389	13,044	1,345
Total Expenditures.	<u>144,054</u>	<u>99,614</u>	<u>44,440</u>
Excess (deficiency) of revenues over (under) expenditures	(7,685)	(9,219)	(1,534)
Fund Balance, January 1	1,354	1,354	0
Prior Year Encumbrances Appropriated. . .	6,331	6,331	0
Fund Balance, December 31.	<u>\$0</u>	<u>(\$1,534)</u>	<u>(\$1,534)</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GEODETTIC GROUND CONTROL
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Expenditures:			
Current:			
General government:			
Legislative and executive			
Contractual services	\$48,610	\$48,610	\$0
Total Expenditures.	<u>48,610</u>	<u>48,610</u>	<u>0</u>
 Excess (deficiency) of revenues over (under) expenditures	 (48,610)	 (48,610)	 0
 Fund Balance, January 1	 0	 0	 0
Prior Year Encumbrances Appropriated. . .	<u>48,610</u>	<u>48,610</u>	<u>0</u>
Fund Balance, December 31.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CJI GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$500	\$500	\$0
Total Revenues.	<u>500</u>	<u>500</u>	<u>0</u>
Expenditures:			
Current:			
Public safety			
Contractual services	415	415	0
Other	<u>6,767</u>	<u>6,767</u>	<u>0</u>
Total Expenditures.	<u>7,182</u>	<u>7,182</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	(6,682)	(6,682)	0
Fund Balance, January 1	1,500	1,500	0
Prior Year Encumbrances Appropriated. . .	<u>5,182</u>	<u>5,182</u>	<u>0</u>
Fund Balance, December 31.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
VOCA GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental.	\$25,412	\$18,324	(\$7,088)
Total Revenues.	<u>25,412</u>	<u>18,324</u>	<u>(7,088)</u>
Expenditures:			
Current:			
Public safety			
Contractual services	30,000	25,295	4,705
Materials and supplies	5,819	5,819	0
Capital outlay	1,675	1,675	0
Other	5,989	5,989	0
Total Expenditures.	<u>43,483</u>	<u>38,778</u>	<u>4,705</u>
Excess (deficiency) of revenues over (under) expenditures	(18,071)	(20,454)	(2,383)
Fund Balance, January 1	(5,929)	(5,929)	0
Prior Year Encumbrances Appropriated. . .	24,000	24,000	0
Fund Balance, December 31.	<u>\$0</u>	<u>(\$2,383)</u>	<u>(\$2,383)</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental.	\$27,897	\$27,897	\$0
Total Revenues.	<u>27,897</u>	<u>27,897</u>	<u>0</u>
Expenditures:			
Current:			
General government:			
Judicial			
Contractual services	13,440	13,440	0
Materials and supplies	8,247	8,247	0
Capital outlay	7,000	7,000	0
Other.	2,000	2,000	0
Total Expenditures.	<u>30,687</u>	<u>30,687</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,790)</u>	<u>(2,790)</u>	<u>0</u>
Other Financing Sources (Uses):			
Operating transfers in	2,790	3,500	710
Total Other Financing Sources (Uses)	<u>2,790</u>	<u>3,500</u>	<u>710</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	0	710	710
Fund Balance, January 1	0	0	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$710</u>	<u>\$710</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COURT SECURITY GRANT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$69,000	\$69,000	\$0
Total Revenues.	<u>69,000</u>	<u>69,000</u>	<u>0</u>
Expenditures:			
Current:			
General government:			
Judicial			
Contractual services	69,000	23,644	45,356
Total Expenditures.	<u>69,000</u>	<u>23,644</u>	<u>45,356</u>
Excess (deficiency) of revenues over (under) expenditures	0	45,356	45,356
Fund Balance, January 1	0	0	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$45,356</u>	<u>\$45,356</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$6,712,357	\$6,926,522	\$214,165
Sales taxes	1,125,000	1,082,022	(42,978)
Charges for services	2,872,945	3,076,274	203,329
Fines and forfeitures	325,849	385,346	59,497
Intergovernmental	20,592,421	20,774,360	181,939
Special assessments	1,199	2,544	1,345
Investment income	12,100	19,598	7,498
Other	618,937	674,955	56,018
Total Revenues.	32,260,808	32,941,621	680,813
Expenditures:			
Current:			
General government:			
Legislative and executive			
Personal services	582,726	532,936	49,790
Contractual services	459,802	319,953	139,849
Materials and supplies	29,030	23,522	5,508
Capital outlay	116,563	50,094	66,469
Other	195,088	140,444	54,644
Total legislative and executive.	1,383,209	1,066,949	316,260
Judicial			
Contractual services	149,895	94,768	55,127
Materials and supplies	8,247	8,247	0
Capital outlay	7,000	7,000	0
Other	168,242	70,007	98,235
Total judicial.	333,384	180,022	153,362
Public safety			
Personal services	727,323	418,330	308,993
Contractual services	572,075	386,323	185,752
Materials and supplies	19,194	15,646	3,548
Capital outlay	42,339	32,539	9,800
Other	966,573	798,971	167,602
Total public safety.	2,327,504	1,651,809	675,695
Public works			
Personal services	2,199,455	2,006,431	193,024
Contractual services	2,602,893	2,350,302	252,591
Materials and supplies	1,629,677	1,578,888	50,789
Capital outlay	523,649	490,716	32,933
Other	641,321	579,299	62,022
Total public works.	7,596,995	7,005,636	591,359
Health			
Personal services	62,744	59,509	3,235
Contractual services	121,841	111,996	9,845
Materials and supplies	21,473	16,011	5,462
Capital outlay	36,500	27,007	9,493
Other	23,915	15,031	8,884
Total health.	\$266,473	\$229,554	\$36,919

- - - Continued

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Human services			
Personal services	\$12,353,584	\$12,135,127	\$218,457
Contractual services	6,900,559	5,842,664	1,057,895
Materials and supplies	851,637	843,312	8,325
Capital outlay	854,628	764,901	89,727
Other	3,210,607	2,767,832	442,775
Total human services	<u>24,171,015</u>	<u>22,353,836</u>	<u>1,817,179</u>
Economic development and assistance			
Capital outlay	1,177,592	588,317	589,275
Other	55,826	41,119	14,707
Total economic development and assistance	<u>1,233,418</u>	<u>629,436</u>	<u>603,982</u>
Urban redevelopment and housing			
Capital outlay	936,680	416,680	520,000
Other	64,269	53,365	10,904
Total urban redevelopment and housing	<u>1,000,949</u>	<u>470,045</u>	<u>530,904</u>
Capital outlay			
Capital outlay	46,214	7,314	38,900
Total capital outlay	<u>46,214</u>	<u>7,314</u>	<u>38,900</u>
Total Expenditures	<u>38,359,161</u>	<u>33,594,601</u>	<u>4,764,560</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,098,353)</u>	<u>(652,980)</u>	<u>5,445,373</u>
Other Financing Sources (Uses):			
Advances out	(17,063)	0	17,063
Operating transfers in	843,844	808,121	(35,723)
Operating transfers out	(1,731,169)	(896,357)	834,812
Total Other Financing Sources (Uses)	<u>(904,388)</u>	<u>(88,236)</u>	<u>816,152</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(7,002,741)</u>	<u>(741,216)</u>	<u>6,261,525</u>
Fund Balances, January 1	11,252,065	11,252,065	0
Prior Year Encumbrances Appropriated.	2,826,838	2,826,838	0
Fund Balances, December 31	<u>\$7,076,162</u>	<u>\$13,337,687</u>	<u>\$6,261,525</u>

WAYNE COUNTY, OHIO

DEBT SERVICE FUNDS

Debt Service Funds are established to account for the accumulation of resources for the payment of debt reported in the general long-term obligations account group and principal and interest.

General Obligation Bond Retirement

To account for the accumulation of resources and payment of principal and interest for the County Home Improvement Bond.

Debt Retirement

To account for the retirement of an OPWC loan used for road resurfacing and a bond issue used for construction of a Human Services Building.

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL DEBT SERVICE FUNDS
 DECEMBER 31, 1999

	General Obligation Bond Retirement	Debt Retirement	Total
Assets:			
Equity in pooled cash and investments	\$180,452	\$204,577	\$385,029
Total Assets	<u>180,452</u>	<u>204,577</u>	<u>385,029</u>
Fund Equity:			
Reserved for debt service	180,452	204,577	385,029
Total fund equity	<u>180,452</u>	<u>204,577</u>	<u>385,029</u>
Total Liabilities and Fund Equity.	<u>\$180,452</u>	<u>\$204,577</u>	<u>\$385,029</u>

WAYNE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	General Obligation Bond Retirement	Debt Retirement	Total
Revenues:			
Property taxes	\$142,414		\$142,414
Intergovernmental	16,491		16,491
Rental income		\$147,188	147,188
Total Revenues.	<u>158,905</u>	<u>147,188</u>	<u>306,093</u>
Expenditures:			
Current:			
Other	250	501	751
Debt service:			
Principal retirement	95,000	119,390	214,390
Interest and fiscal charges	10,925	89,430	100,355
Total Expenditures.	<u>106,175</u>	<u>209,321</u>	<u>315,496</u>
Excess (deficiency) of revenues over (under) expenditures	<u>52,730</u>	<u>(62,133)</u>	<u>(9,403)</u>
Other Financing Sources (Uses):			
Operating transfers in		116,221	116,221
Total Other Financing Sources (Uses)		<u>116,221</u>	<u>116,221</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	52,730	54,088	106,818
Fund Balances, January 1	<u>127,722</u>	<u>150,489</u>	<u>278,211</u>
Fund Balances, December 31.	<u>\$180,452</u>	<u>\$204,577</u>	<u>\$385,029</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL OBLIGATION BOND RETIREMENT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Property taxes	\$138,537	\$142,459	\$3,922
Intergovernmental	15,763	16,491	728
Total Revenues	<u>154,300</u>	<u>158,950</u>	<u>4,650</u>
Expenditures:			
Current:			
General government:			
Other	176,052	250	175,802
Debt service:			
Principal retirement	95,000	95,000	0
Interest and fiscal charges	10,925	10,925	0
Total Expenditures	<u>281,977</u>	<u>106,175</u>	<u>175,802</u>
Excess (deficiency) of revenues over (under) expenditures	(127,677)	52,775	180,452
Fund Balance, January 1	127,677	127,677	0
Prior Year Encumbrances Appropriated . .	0	0	0
Fund Balance, December 31	<u>\$0</u>	<u>\$180,452</u>	<u>\$180,452</u>

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)

DEBT RETIREMENT

FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Rental income	\$147,188	\$147,188	\$0
Total Revenues	<u>147,188</u>	<u>147,188</u>	<u>0</u>
Expenditures:			
Current:			
General government:			
Other			
Other	75,077	501	74,576
Debt service:			
Principal retirement	119,390	119,390	0
Interest and fiscal charges	89,430	89,430	0
Total Expenditures	<u>283,897</u>	<u>209,321</u>	<u>74,576</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(136,709)</u>	<u>(62,133)</u>	<u>74,576</u>
Other Financing Sources (Uses):			
Operating transfers in	116,221	116,221	0
Total Other Financing Sources (Uses)	<u>116,221</u>	<u>116,221</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.	<u>(20,488)</u>	<u>54,088</u>	<u>74,576</u>
Fund Balance, January 1	150,489	150,489	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balance, December 31	<u>\$130,001</u>	<u>\$204,577</u>	<u>\$74,576</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Property taxes	\$138,537	\$142,459	\$3,922
Intergovernmental	15,763	16,491	728
Rental income	147,188	147,188	0
Total Revenues	<u>301,488</u>	<u>306,138</u>	<u>4,650</u>
Expenditures:			
Current:			
General government:			
Other			
Other	251,129	751	250,378
Debt service:			
Principal retirement	214,390	214,390	0
Interest and fiscal charges	100,355	100,355	0
Total Expenditures	<u>565,874</u>	<u>315,496</u>	<u>250,378</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(264,386)</u>	<u>(9,358)</u>	<u>255,028</u>
Other Financing Sources (Uses):			
Operating transfers in	116,221	116,221	0
Total Other Financing Sources (Uses)	<u>116,221</u>	<u>116,221</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(148,165)</u>	<u>106,863</u>	<u>255,028</u>
Fund Balances, January 1	278,166	278,166	0
Prior Year Encumbrances Appropriated	0	0	0
Fund Balances, December 31	<u>\$130,001</u>	<u>\$385,029</u>	<u>\$255,028</u>



WAYNE COUNTY, OHIO

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 Capital Projects Funds:

County Building Construction

To account for note proceeds, grants, interest income and transfers from other funds which are used to acquire, construct, or improve County buildings.

Issue II

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 money, and dispatching service contracts to be used for the purchase of additional equipment for the county dispatch system.

Airport Improvement

To account for federal grants and local matching money for the construction of and improvements to the runways, communication, lighting and navigational equipment at the county airport.

Federal Bridge Project

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

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
 DECEMBER 31, 1999

	County Building Construction	Issue II	Justice Center Communications
Assets:			
Equity in pooled cash and investments	\$4,868,268	\$79,405	\$75,788
Cash in segregated accounts			
Receivables (net of allowances for uncollectibles):			
Accounts	4,817		
Due from other governments.		62,563	
Total Assets	<u>4,873,085</u>	<u>141,968</u>	<u>75,788</u>
Liabilities:			
Accounts payable	12,262	13,370	
Advances from other funds	5,000		
Deferred revenue		62,563	
Total Liabilities	<u>17,262</u>	<u>75,933</u>	
Fund Equity:			
Reserved for encumbrances.	1,086,232	174,764	3,563
Unreserved:			
Undesignated.	3,769,591	(108,729)	72,225
Total fund equity.	<u>4,855,823</u>	<u>66,035</u>	<u>75,788</u>
Total Liabilities and Fund Equity	<u>\$4,873,085</u>	<u>\$141,968</u>	<u>\$75,788</u>

<u>Airport Improvement</u>	<u>Total</u>
	\$5,023,461
\$274,861	274,861
	4,817
	62,563
<u>274,861</u>	<u>5,365,702</u>
	25,632
	5,000
	62,563
	<u>93,195</u>
	1,264,559
<u>274,861</u>	<u>4,007,948</u>
<u>274,861</u>	<u>5,272,507</u>
<u>\$274,861</u>	<u>\$5,365,702</u>

WAYNE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	County Building Construction	Issue II	Justice Center Communications
Revenues:			
Charges for services	\$6,509		\$11,782
Intergovernmental		\$232,459	
Other	141,647		
Total Revenues.	<u>148,156</u>	<u>232,459</u>	<u>11,782</u>
Expenditures:			
Capital outlay	3,464,736	182,963	7,631
Total Expenditures.	<u>3,464,736</u>	<u>182,963</u>	<u>7,631</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,316,580)</u>	<u>49,496</u>	<u>4,151</u>
Other Financing Sources (Uses)			
Operating transfers in	3,290,500		
Operating transfers out	(6,919)		(7,000)
Total Other Financing Sources (Uses)	<u>3,283,581</u>		<u>(7,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(32,999)</u>	<u>49,496</u>	<u>(2,849)</u>
Fund Balances, January 1	<u>4,888,822</u>	<u>16,539</u>	<u>78,637</u>
Fund Balances, December 31.	<u>\$4,855,823</u>	<u>\$66,035</u>	<u>\$75,788</u>

<u>Airport Improvement</u>	<u>Total</u>
	\$18,291
\$8,342	240,801
	141,647
<u>8,342</u>	<u>400,739</u>
	3,655,330
	<u>3,655,330</u>
<u>8,342</u>	<u>(3,254,591)</u>
	3,290,500
	(13,919)
	<u>3,276,581</u>
8,342	21,990
<u>266,519</u>	<u>5,250,517</u>
<u>\$274,861</u>	<u>\$5,272,507</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY BUILDING CONSTRUCTION
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.	\$6,000	\$7,109	\$1,109
Other	130,012	179,937	49,925
Total Revenues.	<u>136,012</u>	<u>187,046</u>	<u>51,034</u>
Expenditures:			
Capital outlay			
Capital outlay	5,402,747	4,614,008	788,739
Total Expenditures.	<u>5,402,747</u>	<u>4,614,008</u>	<u>788,739</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,266,735)</u>	<u>(4,426,962)</u>	<u>839,773</u>
Other Financing Sources (Uses):			
Operating transfers in	990,500	3,290,500	2,300,000
Operating transfers out	(6,919)	(6,919)	0
Total Other Financing Sources (Uses)	<u>983,581</u>	<u>3,283,581</u>	<u>2,300,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(4,283,154)</u>	<u>(1,143,381)</u>	<u>3,139,773</u>
Fund Balance, January 1	3,312,086	3,312,086	0
Prior Year Encumbrances Appropriated. . .	<u>1,601,069</u>	<u>1,601,069</u>	<u>0</u>
Fund Balance, December 31.	<u><u>\$630,001</u></u>	<u><u>\$3,769,774</u></u>	<u><u>\$3,139,773</u></u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ISSUE II
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$359,691	\$232,459	(\$127,232)
Total Revenues.	<u>359,691</u>	<u>232,459</u>	<u>(127,232)</u>
Expenditures:			
Capital outlay			
Capital outlay	376,230	357,727	18,503
Total Expenditures.	<u>376,230</u>	<u>357,727</u>	<u>18,503</u>
Excess (deficiency) of revenues over (under) expenditures	(16,539)	(125,268)	(108,729)
Fund Balance, January 1	(30,973)	(30,973)	0
Prior Year Encumbrances Appropriated. . .	47,512	47,512	0
Fund Balance, December 31.	<u>\$0</u>	<u>(\$108,729)</u>	<u>(\$108,729)</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUSTICE CENTER COMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services.	\$11,500	\$11,782	\$282
Total Revenues.	<u>11,500</u>	<u>11,782</u>	<u>282</u>
Expenditures:			
Capital outlay			
Capital outlay	50,000	0	50,000
Other	33,136	11,193	21,943
Total Expenditures.	<u>83,136</u>	<u>11,193</u>	<u>71,943</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(71,636)</u>	<u>589</u>	<u>72,225</u>
Other Financing Sources (Uses):			
Operating transfers out	(7,000)	(7,000)	0
Total Other Financing Sources (Uses)	<u>(7,000)</u>	<u>(7,000)</u>	<u>0</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(78,636)</u>	<u>(6,411)</u>	<u>72,225</u>
Fund Balance, January 1	74,597	74,597	0
Prior Year Encumbrances Appropriated. . .	4,039	4,039	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$72,225</u>	<u>\$72,225</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FEDERAL BRIDGE PROJECT
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Revenues:			
Intergovernmental	\$286,941	\$0	(\$286,941)
Total Revenues.	<u>286,941</u>	<u>0</u>	<u>(286,941)</u>
Expenditures:			
Capital outlay			
Capital outlay	286,941	0	286,941
Total Expenditures.	<u>286,941</u>	<u>0</u>	<u>286,941</u>
Excess (deficiency) of revenues over (under) expenditures	0	0	0
Fund Balance, January 1	0	0	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
TOTAL CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Charges for services	\$17,500	\$18,891	\$1,391
Intergovernmental	646,632	232,459	(414,173)
Other	130,012	179,937	49,925
Total Revenues.	794,144	431,287	(362,857)
Expenditures:			
Capital outlay			
Capital outlay	6,115,918	4,971,735	1,144,183
Other	33,136	11,193	21,943
Total Expenditures.	6,149,054	4,982,928	1,166,126
Excess (deficiency) of revenues over (under) expenditures	(5,354,910)	(4,551,641)	803,269
Other Financing Sources (Uses):			
Operating transfers in	990,500	3,290,500	2,300,000
Operating transfers out	(13,919)	(13,919)	0
Total Other Financing Sources (Uses)	976,581	3,276,581	2,300,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,378,329)	(1,275,060)	3,103,269
Fund Balances, January 1	3,355,710	3,355,710	0
Prior Year Encumbrances Appropriated. . .	1,652,620	1,652,620	0
Fund Balances, December 31	\$630,001	\$3,733,270	\$3,103,269

WAYNE COUNTY, OHIO

ENTERPRISE FUNDS

The Enterprise Funds are used to account for the County's landfill and sewer operations. These operations are financed and operated in a manner similar to that of a private business enterprise. The intent of the County is that the costs (expenses including depreciation) of providing goods or services on a continuing basis be recovered primarily through user charges. Following is a description of the County's Enterprise Funds:

Sanitary Sewer District

To account 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 Sewer District has its own facilities and rate structure.

Mt. Eaton Landfill

To account for the service charges and operating expenses of the landfill.

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL ENTERPRISE FUNDS
 DECEMBER 31, 1999

	Sanitary Sewer District	Mt. Eaton Landfill	Total
Assets:			
Equity in pooled cash and investments	\$93,806	\$195,583	\$289,389
Receivables (net of allowances for uncollectibles):			
Accounts	26,587		26,587
Prepayments	766		766
Fixed assets (net of accumulated depreciation)	1,017,502		1,017,502
Total Assets.	1,138,661	195,583	1,334,244
 Liabilities:			
Accounts payable	7,411		7,411
Accrued wages and benefits	1,947		1,947
Compensated absences payable	10,231		10,231
Due to other governments	2,083		2,083
Total Liabilities.	21,672		21,672
 Fund Equity:			
Contributed capital	1,558,802		1,558,802
Retained earnings (accumulated deficit)	(441,813)	195,583	(246,230)
Total fund equity	1,116,989	195,583	1,312,572
Total Liabilities and Fund Equity	\$1,138,661	\$195,583	\$1,334,244

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND EQUITY
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Sanitary Sewer District	Mt. Eaton Landfill	Total
Operating Revenues:			
Charges for services	\$256,690	\$22,724	\$279,414
Other operating revenues		41,293	41,293
Total Operating Revenues	<u>256,690</u>	<u>64,017</u>	<u>320,707</u>
Operating Expenses:			
Personal services	72,763	451	73,214
Contract services	110,640	185,093	295,733
Materials and supplies	12,057		12,057
Depreciation	36,613		36,613
Other operating expenses	12,151	17,681	29,832
Total Operating Expenses	<u>244,224</u>	<u>203,225</u>	<u>447,449</u>
Operating income (loss)	<u>12,466</u>	<u>(139,208)</u>	<u>(126,742)</u>
Nonoperating Revenues:			
Gain on sale of contributed assets		104,093	104,093
Interest revenue		5,121	5,121
Total Nonoperating Revenues		<u>109,214</u>	<u>109,214</u>
Net income (loss) before operating transfers	12,466	(29,994)	(17,528)
Operating transfers in	<u>14,608</u>		<u>14,608</u>
Net income (loss)	27,074	(29,994)	(2,920)
Retained Earnings (Accumulated Deficit), January 1	<u>(468,887)</u>	<u>225,577</u>	<u>(243,310)</u>
Retained Earnings (Accumulated Deficit), December 31	(414,739)	165,589	(246,230)
Contributed Capital, December 31	<u>1,558,802</u>		<u>1,558,802</u>
Total Fund Equity, December 31	<u>\$1,144,063</u>	<u>\$165,589</u>	<u>\$1,312,572</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SANITARY SEWER DISTRICT
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$262,019	\$244,432	(\$17,587)
Total Operating Revenues.	<u>262,019</u>	<u>244,432</u>	<u>(17,587)</u>
Operating Expenses:			
Personal services	86,470	84,568	1,902
Contractual services.	132,128	122,877	9,251
Materials and supplies.	11,711	11,212	499
Capital outlay	28,566	5,000	23,566
Other	15,423	14,255	1,168
Total Operating Expenses.	<u>274,298</u>	<u>237,912</u>	<u>36,386</u>
Net income (loss) before operating transfers	(12,279)	6,520	18,799
Operating transfers in	65,331	90,063	24,732
Operating transfers out.	<u>(55,331)</u>	<u>(55,331)</u>	<u>0</u>
Net income (loss)	(2,279)	41,252	43,531
Retained Earnings, January 1	23,166	23,166	0
Prior Year Encumbrances Appropriated . . .	9,113	9,113	0
Retained Earnings, December 31	<u>\$30,000</u>	<u>\$73,531</u>	<u>\$43,531</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MT. EATON LANDFILL
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services.	\$100,000	\$118,007	\$18,007
Other	98,900	140,031	41,131
Total Operating Revenues.	<u>198,900</u>	<u>258,038</u>	<u>59,138</u>
Operating Expenses:			
Personal services	10,056	7,210	2,846
Contractual services.	252,733	227,346	25,387
Materials and supplies.	854	0	854
Other	16,762	12,560	4,202
Total Operating Expenses.	<u>280,405</u>	<u>247,116</u>	<u>33,289</u>
Operating income (loss)	<u>(81,505)</u>	<u>10,922</u>	<u>92,427</u>
Nonoperating Revenues:			
Interest revenue	5,121	5,121	0
Total Nonoperating Revenues.	<u>5,121</u>	<u>5,121</u>	<u>0</u>
Net income (loss)	<u>(76,384)</u>	<u>16,043</u>	<u>92,427</u>
Retained Earnings, January 1	22,390	22,390	0
Prior Year Encumbrances Appropriated . . .	153,995	153,995	0
Retained Earnings, December 31	<u>\$100,001</u>	<u>\$192,428</u>	<u>\$92,427</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$362,019	\$362,439	\$420
Other	98,900	140,031	41,131
Total Operating Revenues.	<u>460,919</u>	<u>502,470</u>	<u>41,551</u>
Operating Expenses:			
Personal services	96,526	91,778	4,748
Contractual services	384,861	350,223	34,638
Materials and supplies	12,565	11,212	1,353
Capital outlay	28,566	5,000	23,566
Other	32,185	26,815	5,370
Total Operating Expenses.	<u>554,703</u>	<u>485,028</u>	<u>69,675</u>
Operating income (loss)	<u>(93,784)</u>	<u>17,442</u>	<u>111,226</u>
Nonoperating Revenues:			
Interest revenue	5,121	5,121	0
Total Nonoperating Revenues.	<u>5,121</u>	<u>5,121</u>	<u>0</u>
Net income (loss) before operating transfers	(88,663)	22,563	111,226
Operating transfers in	65,331	90,063	24,732
Operating transfers out	<u>(55,331)</u>	<u>(55,331)</u>	<u>0</u>
Net income (loss)	(78,663)	57,295	135,958
Retained Earnings, January 1	45,556	45,556	0
Prior Year Encumbrances Appropriated	163,108	163,108	0
Retained Earnings, December 31	<u>\$130,001</u>	<u>\$265,959</u>	<u>\$135,958</u>

WAYNE COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
ALL ENTERPRISE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

	Sanitary Sewer District	Mt. Eaton Landfill	Totals
Cash Flows from Operating Activities:			
Cash received from sales/service charges	\$264,553	\$118,007	\$382,560
Cash received from other operating revenue		140,031	140,031
Cash payments for personal services	(84,568)	(7,210)	(91,778)
Cash payments for contract services	(110,230)	(250,712)	(360,942)
Cash payments for materials and supplies	(10,685)		(10,685)
Cash payments for other expenses	(12,151)	(17,681)	(29,832)
 Net cash provided by (used in) operating activities	 46,919	 (17,565)	 29,354
Cash Flows from Noncapital Financing Activities:			
Cash received for operating transfers in	69,939		69,939
Cash payments for operating transfers out	(55,331)		(55,331)
 Net cash provided by noncapital financing activities	 14,608		 14,608
Cash Flows from Investing Activities:			
Interest received		5,121	5,121
 Net cash provided by investing activities	 	 5,121	 5,121
 Net increase (decrease) in cash and cash equivalents	 61,527	 (12,444)	 49,083
Cash and Cash Equivalents at Beginning of Year	<u>32,279</u>	<u>208,027</u>	<u>240,306</u>
Cash and Cash Equivalents at End of Year	<u>\$93,806</u>	<u>\$195,583</u>	<u>\$289,389</u>
 Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:			
Operating income (loss)	\$12,466	(\$139,208)	(\$126,742)
 Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	36,613		36,613
Changes in assets and liabilities:			
Decrease in materials and supplies inventory	1,372		1,372
Decrease in accounts receivable	7,863	194,021	201,884
Increase in prepayments	(766)		(766)
Increase (decrease) in accounts payable	410	(65,619)	(65,209)
Decrease in accrued wages and benefits	(2,051)	(2,250)	(4,301)
Decrease in compensated absences payable	(6,499)	(2,515)	(9,014)
Decrease in due to other governments	(2,489)	(1,994)	(4,483)
 Net Cash Provided by (Used in) Operating Activities	 \$46,919	 (\$17,565)	 \$29,354

WAYNE COUNTY, OHIO

INTERNAL SERVICE FUNDS

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. Following are descriptions of the County's Internal Service Funds:

Health Care

To account for the employer and employees charges and the payment of claims for the health care benefits provided to the employees of Wayne County and several governmental units within the county.

911 System

To account for the accumulation and allocation of costs for the ongoing maintenance, modification and replacement of 911 equipment.

Sheriff's Policing Rotaries

To account for revenues paid by contracting subdivisions for police protection. The fees pay for the salaries and general operating costs of providing the police protection.

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL INTERNAL SERVICE FUNDS

DECEMBER 31, 1999

	<u>Health Care</u>	<u>911 System</u>	<u>Sheriff's Policing Rotaries</u>	<u>Total</u>
Assets:				
Equity in pooled cash and investments	\$413,710	\$102,657	\$91,051	\$607,418
Receivables (net of allowances for uncollectibles):				
Accounts	8,229			8,229
Accrued interest	1,767			1,767
Prepayments			768	768
Fixed assets (net of accumulated depreciation)		70,497	18,403	88,900
Total Assets.	<u>423,706</u>	<u>173,154</u>	<u>110,222</u>	<u>707,082</u>
Liabilities:				
Accounts payable			1,169	1,169
Accrued wages and benefits			7,350	7,350
Compensated absences payable			23,276	23,276
Interfund loan payable	300,000			300,000
Due to other governments			9,682	9,682
Claims payable	730,292			730,292
Total Liabilities.	<u>1,030,292</u>		<u>41,477</u>	<u>1,071,769</u>
Fund Equity:				
Contributed capital		271,471		271,471
Retained earnings (accumulated deficit)	(606,586)	(98,317)	68,745	(636,158)
Total fund equity	<u>(606,586)</u>	<u>173,154</u>	<u>68,745</u>	<u>(364,687)</u>
Total Liabilities and Fund Equity.	<u>\$423,706</u>	<u>\$173,154</u>	<u>\$110,222</u>	<u>\$707,082</u>

WAYNE COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND EQUITY
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Health Care	911 System	Sheriff's Policing Rotaries	Totals
Operating Revenues:				
Charges for services	\$3,724,696	\$26,234	\$254,209	\$4,005,139
Total Operating Revenues	<u>3,724,696</u>	<u>26,234</u>	<u>254,209</u>	<u>4,005,139</u>
Operating Expenses:				
Personal services			179,979	179,979
Contract services		12,165		12,165
Depreciation		30,489	1,400	31,889
Claims	3,787,894			3,787,894
Administrative costs	203,084			203,084
Other operating expenses	13,423		75,637	89,060
Total Operating Expenses	<u>4,004,401</u>	<u>42,654</u>	<u>257,016</u>	<u>4,304,071</u>
Operating loss	<u>(279,705)</u>	<u>(16,420)</u>	<u>(2,807)</u>	<u>(298,932)</u>
Nonoperating Revenues:				
Interest revenue	14,980			14,980
Total Nonoperating Revenues	<u>14,980</u>			<u>14,980</u>
Net loss before operating transfers	(264,725)	(16,420)	(2,807)	(283,952)
Operating transfers in			53,184	53,184
Net income (loss)	(264,725)	(16,420)	50,377	(230,768)
Retained Earnings (Accumulated Deficit), January 1	<u>(341,861)</u>	<u>(81,897)</u>	<u>18,368</u>	<u>(405,390)</u>
Retained Earnings (Accumulated Deficit), December 31	(606,586)	(98,317)	68,745	(636,158)
Contributed Capital, December 31		271,471		271,471
Total Fund Equity (Accumulated Deficit), December 31	<u>(\$606,586)</u>	<u>\$173,154</u>	<u>\$68,745</u>	<u>(\$364,687)</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
HEALTH CARE
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$3,490,900	\$3,781,752	\$290,852
Total Operating Revenues	<u>3,490,900</u>	<u>3,781,752</u>	<u>290,852</u>
Operating Expenses:			
Claims	3,896,049	3,767,470	128,579
Administrative costs	205,584	205,584	0
Other operating expenses	23,000	23,000	0
Total Operating Expenses	<u>4,124,633</u>	<u>3,996,054</u>	<u>128,579</u>
Operating loss	<u>(633,733)</u>	<u>(214,302)</u>	<u>419,431</u>
Nonoperating Revenues:			
Interest revenue	30,000	14,702	(15,298)
Total Nonoperating Revenues	<u>30,000</u>	<u>14,702</u>	<u>(15,298)</u>
Net loss before advances	(603,733)	(199,600)	404,133
Advances in	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Net income (loss)	(303,733)	100,400	404,133
Retained Earnings, January 1	295,734	295,734	0
Prior Year Encumbrances Appropriated	7,999	7,999	0
Retained Earnings, December 31	<u>\$0</u>	<u>\$404,133</u>	<u>\$404,133</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
911 SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services.	\$26,234	\$26,234	\$0
Total Operating Revenues.	<u>26,234</u>	<u>26,234</u>	<u>0</u>
Operating Expenses:			
Contractual services.	114,822	20,665	94,157
Total Operating Expenses.	<u>114,822</u>	<u>20,665</u>	<u>94,157</u>
Net income (loss)	(88,588)	5,569	94,157
Retained Earnings, January 1	88,588	88,588	0
Prior Year Encumbrances Appropriated . . .	0	0	0
Retained Earnings, December 31	<u>\$0</u>	<u>\$94,157</u>	<u>\$94,157</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SHERIFF'S POLICING ROTARY
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$251,064	\$254,209	\$3,145
Total Operating Revenues.	<u>251,064</u>	<u>254,209</u>	<u>3,145</u>
Operating Expenses:			
Personal services	189,540	170,502	19,038
Capital outlay	24,604	19,803	4,801
Other operating expenses	138,536	86,476	52,060
Total Operating Expenses.	<u>352,680</u>	<u>276,781</u>	<u>75,899</u>
Net loss before operating transfers	(101,616)	(22,572)	79,044
Operating transfers in	<u>53,184</u>	<u>53,184</u>	<u>0</u>
Net income (loss)	(48,432)	30,612	79,044
Retained Earnings, January 1	43,154	43,154	0
Prior Year Encumbrances Appropriated	5,278	5,278	0
Retained Earnings, December 31	<u>\$0</u>	<u>\$79,044</u>	<u>\$79,044</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Operating Revenues:			
Charges for services	\$3,768,198	\$4,062,195	\$293,997
Total Operating Revenues.	<u>3,768,198</u>	<u>4,062,195</u>	<u>293,997</u>
Operating Expenses:			
Personal services	189,540	170,502	19,038
Contractual services.	114,822	20,665	94,157
Capital outlay	24,604	19,803	4,801
Claims.	3,896,049	3,767,470	128,579
Administrative costs.	205,584	205,584	0
Other operating expenses	161,536	109,476	52,060
Total Operating Expenses.	<u>4,592,135</u>	<u>4,293,500</u>	<u>298,635</u>
Operating loss	<u>(823,937)</u>	<u>(231,305)</u>	<u>592,632</u>
Nonoperating Revenues:			
Interest revenue.	30,000	14,702	(15,298)
Total Nonoperating Revenues	<u>30,000</u>	<u>14,702</u>	<u>(15,298)</u>
Net loss before operating transfers and advances.	(793,937)	(216,603)	577,334
Operating transfers in	53,184	53,184	0
Advances in	<u>300,000</u>	<u>300,000</u>	<u>0</u>
Net income (loss)	(440,753)	136,581	577,334
Retained Earnings, January 1	427,476	427,476	0
Prior Year Encumbrances Appropriated	13,277	13,277	0
Retained Earnings, December 31	<u>\$0</u>	<u>\$577,334</u>	<u>\$577,334</u>

WAYNE COUNTY, OHIO

**COMBINING STATEMENT OF CASH FLOWS
ALL INTERNAL SERVICE FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Health Care</u>	<u>911 System</u>	<u>Sheriff's Policing Rotaries</u>	<u>Total</u>
Cash Flows from Operating Activities:				
Cash received from sales/service charges	\$3,781,752	\$26,234	\$254,209	\$4,062,195
Cash payments for personal services			(170,503)	(170,503)
Cash payments for contract services		(12,165)		(12,165)
Cash payments for claims	(3,767,470)			(3,767,470)
Cash payments for administrative costs	(205,584)			(205,584)
Cash payments for other expenses	(13,423)		(74,468)	(87,891)
Net cash provided by (used in) operating activities	<u>(204,725)</u>	<u>14,069</u>	<u>9,238</u>	<u>(181,418)</u>
Cash Flows from Noncapital Financing Activities:				
Cash received from interfund loan	300,000			300,000
Transfers in from other funds			53,184	53,184
Net cash provided by noncapital financing activities	<u>300,000</u>		<u>53,184</u>	<u>353,184</u>
Cash Flows from Capital and Related Financing Activities:				
Acquisition of capital assets			(19,803)	(19,803)
Net cash used in capital and related financing activities			<u>(19,803)</u>	<u>(19,803)</u>
Cash Flows from Investing Activities:				
Interest received	14,702			14,702
Net cash provided by investing activities	<u>14,702</u>			<u>14,702</u>
Net increase in cash and cash equivalents	109,977	14,069	42,619	166,665
Cash and Cash Equivalents at Beginning of Year . . .	<u>303,733</u>	<u>88,588</u>	<u>48,432</u>	<u>440,753</u>
Cash and Cash Equivalents at End of Year	<u>\$413,710</u>	<u>\$102,657</u>	<u>\$91,051</u>	<u>\$607,418</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities:				
Operating loss	(\$279,705)	(\$16,420)	(\$2,807)	(\$298,932)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:				
Depreciation		30,489	1,400	31,889
Changes in assets and liabilities:				
Decrease in accounts receivable	57,056			57,056
Increase in prepayments			(768)	(768)
Increase (decrease) in accounts payable	(2,500)		1,169	(1,331)
Increase in accrued wages and benefits			1,222	1,222
Increase in compensated absences payable			9,479	9,479
Increase in claims payable	20,424			20,424
Decrease in due to other governments			(457)	(457)
Net Cash Provided by (Used in) Operating Activities	<u>(\$204,725)</u>	<u>\$14,069</u>	<u>\$9,238</u>	<u>(\$181,418)</u>

WAYNE COUNTY, OHIO

FIDUCIARY FUNDS

These funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Expendable Trust Funds

Unclaimed Monies

To account for monies which have yet to be claimed by their rightful owners.

Mt. Eaton Landfill Trust

To account for monies set aside for possible contingencies related to the sale of the Mt. Eaton Landfill.

Agency Funds

Agency Funds maintain assets held by Wayne County as an agent for individuals, private organizations, other governmental units and/or funds. These 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:

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.

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.

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.

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.

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, apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

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.

Law Library Improvement

To account for fine money that the law library is entitled to.

WAYNE COUNTY, OHIO

FIDUCIARY FUNDS (CONTINUED)

Agency Funds (Continued)

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.

Subdivision Agency

To account for funds held for other political subdivisions for which the County acts as fiscal agent.

Alimony and Child Support

To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Other Agency Funds

Wayne County Library	Chippewa Watershed
Killbuck South	Park District
Building Standards Fee Assessment	Inmate Agency
Real Estate Tax	Medway
Town & Country Fire District	Elections Commission
Killbuck Valley Mosquito Abatement	County Agency
IDA Sue Food Service	County Court Agency
Marriage License Special Agency	SSI Funds Trust

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
ALL FIDUCIARY FUND TYPES

DECEMBER 31, 1999

	<u>Expendable Trust</u>			<u>Totals</u>
	<u>Unclaimed Monies</u>	<u>Mt. Eaton Landfill Trust</u>	<u>Agency</u>	
Assets:				
Equity in pooled cash and investments	\$93,040	\$550,000	\$8,405,232	\$9,048,272
Cash in segregated accounts			591,389	591,389
Receivables (net of allowances for uncollectibles):				
Sales taxes			32,844	32,844
Real and other taxes			71,546,392	71,546,392
Accounts			3,174	3,174
Accrued interest			2,217	2,217
Due from other governments			37,586	37,586
Prepayments			1,469	1,469
Total Assets	<u>93,040</u>	<u>550,000</u>	<u>80,620,303</u>	<u>81,263,343</u>
Liabilities:				
Accounts payable			17,356	17,356
Due to other governments			4,678,295	4,678,295
Deposits held and due to others			492,915	492,915
Undistributed monies			75,431,737	75,431,737
Amount to be repaid to claimants	6,127			6,127
Total Liabilities	<u>6,127</u>		<u>80,620,303</u>	<u>80,626,430</u>
Fund Equity:				
Unreserved:				
Undesignated	86,913	550,000		636,913
Total fund equity	<u>86,913</u>	<u>550,000</u>		<u>636,913</u>
Total Liabilities and Fund Equity	<u>\$93,040</u>	<u>\$550,000</u>	<u>\$80,620,303</u>	<u>\$81,263,343</u>

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Unclaimed Monies</u>	<u>Mt. Eaton Landfill Trust</u>	<u>Total</u>
Revenues:			
Other	\$12,135		\$12,135
Total Revenues.	<u>12,135</u>		<u>12,135</u>
Expenditures:			
Current:			
Other	8,606		8,606
Total Expenditures.	<u>8,606</u>		<u>8,606</u>
Excess (deficiency) of revenues over (under) expenditures	3,529		3,529
Fund Balances, January 1.	<u>83,384</u>	<u>\$550,000</u>	<u>633,384</u>
Fund Balances, December 31	<u>\$86,913</u>	<u>\$550,000</u>	<u>\$636,913</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
UNCLAIMED MONIES
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$10,000	\$17,888	\$7,888
Total Revenues.	<u>10,000</u>	<u>17,888</u>	<u>7,888</u>
Expenditures:			
Current:			
Other			
Other	97,838	12,686	85,152
Total Expenditures.	<u>97,838</u>	<u>12,686</u>	<u>85,152</u>
Excess (deficiency) of revenues over (under) expenditures	(87,838)	5,202	93,040
Fund Balance, January 1	87,838	87,838	0
Prior Year Encumbrances Appropriated.	0	0	0
Fund Balance, December 31.	<u>\$0</u>	<u>\$93,040</u>	<u>\$93,040</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MT. EATON LANDFILL TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance: Favorable (Unfavorable)</u>
Expenditures:			
Current:			
Other			
Other	\$550,000	\$0	\$550,000
Total Expenditures.	<u>550,000</u>	<u>0</u>	<u>550,000</u>
 Excess (deficiency) of revenues over (under) expenditures	 (550,000)	 0	 550,000
 Fund Balance, January 1	 550,000	 550,000	 0
Prior Year Encumbrances Appropriated. . .	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, December 31.	<u>\$0</u>	<u>\$550,000</u>	<u>\$550,000</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALL EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1999

	Revised Budget	Actual	Variance: Favorable (Unfavorable)
Revenues:			
Other	\$10,000	\$17,888	\$7,888
Total Revenues.	<u>10,000</u>	<u>17,888</u>	<u>7,888</u>
Expenditures:			
Current:			
Other			
Other	647,838	12,686	635,152
Total Expenditures.	<u>647,838</u>	<u>12,686</u>	<u>635,152</u>
Excess (deficiency) of revenues over (under) expenditures	(637,838)	5,202	643,040
Fund Balances, January 1	637,838	637,838	0
Prior Year Encumbrances Appropriated. . .	0	0	0
Fund Balances, December 31	<u>\$0</u>	<u>\$643,040</u>	<u>\$643,040</u>

WAYNE COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 1999

	<u>Balance</u> <u>12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/99</u>
District Board of Health				
Assets:				
Equity in pooled cash and investments	\$410,526	\$1,798,998	\$1,727,021	\$482,503
Total Assets	<u>\$410,526</u>	<u>\$1,798,998</u>	<u>\$1,727,021</u>	<u>\$482,503</u>
Liabilities:				
Due to other governments.	\$410,526	\$1,798,998	\$1,727,021	\$482,503
Total Liabilities	<u>\$410,526</u>	<u>\$1,798,998</u>	<u>\$1,727,021</u>	<u>\$482,503</u>
Alimony and Child Support				
Assets:				
Cash in segregated accounts	\$21,149	\$54,432	\$21,149	\$54,432
Total Assets	<u>\$21,149</u>	<u>\$54,432</u>	<u>\$21,149</u>	<u>\$54,432</u>
Liabilities:				
Undistributed monies	\$21,149	\$54,432	\$21,149	\$54,432
Total Liabilities	<u>\$21,149</u>	<u>\$54,432</u>	<u>\$21,149</u>	<u>\$54,432</u>
Undivided Taxes				
Assets:				
Equity in pooled cash and investments	\$2,750,308	\$84,185,677	\$83,349,988	\$3,585,997
Real and other taxes receivable	64,974,453	71,258,090	64,974,453	71,258,090
Total Assets	<u>\$67,724,761</u>	<u>\$155,443,767</u>	<u>\$148,324,441</u>	<u>\$74,844,087</u>
Liabilities:				
Undistributed monies	67,724,761	155,443,767	148,324,441	74,844,087
Total Liabilities	<u>\$67,724,761</u>	<u>\$155,443,767</u>	<u>\$148,324,441</u>	<u>\$74,844,087</u>
Mental Health and Recovery Board				
Assets:				
Equity in pooled cash and investments	\$2,877,638	\$8,822,752	\$8,885,382	\$2,815,008
Total Assets	<u>\$2,877,638</u>	<u>\$8,822,752</u>	<u>\$8,885,382</u>	<u>\$2,815,008</u>
Liabilities:				
Due to other governments.	\$2,877,638	\$8,822,752	\$8,885,382	\$2,815,008
Total Liabilities	<u>\$2,877,638</u>	<u>\$8,822,752</u>	<u>\$8,885,382</u>	<u>\$2,815,008</u>

- - - Continued

WAYNE COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
DECEMBER 31, 1999

	<u>Balance 12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/99</u>
Payroll Agency				
Assets:				
Equity in pooled cash and investments	\$697,939	\$31,623,703	\$31,828,727	\$492,915
Total Assets	<u>\$697,939</u>	<u>\$31,623,703</u>	<u>\$31,828,727</u>	<u>\$492,915</u>
Liabilities:				
Deposits held and due to others	\$615,801	\$31,623,703	\$31,746,589	\$492,915
Due to other governments.	79,676	0	79,676	0
Due to other funds.	2,462	0	2,462	0
Total Liabilities	<u>\$697,939</u>	<u>\$31,623,703</u>	<u>\$31,828,727</u>	<u>\$492,915</u>
 Undivided and Library Local Government				
Assets:				
Equity in pooled cash and investments	\$150,000	\$9,965,721	\$10,115,721	\$0
Due from other governments.	548,211	0	548,211	0
Total Assets	<u>\$698,211</u>	<u>\$9,965,721</u>	<u>\$10,663,932</u>	<u>\$0</u>
Liabilities:				
Due to other governments.	\$698,211	\$9,965,721	\$10,663,932	\$0
Total Liabilities	<u>\$698,211</u>	<u>\$9,965,721</u>	<u>\$10,663,932</u>	<u>\$0</u>
 Soil and Water Conservation				
Assets:				
Equity in pooled cash and investments	\$46,283	\$239,040	\$219,845	\$65,478
Total Assets	<u>\$46,283</u>	<u>\$239,040</u>	<u>\$219,845</u>	<u>\$65,478</u>
Liabilities:				
Due to other governments.	\$46,283	\$239,040	\$219,845	\$65,478
Total Liabilities	<u>\$46,283</u>	<u>\$239,040</u>	<u>\$219,845</u>	<u>\$65,478</u>
 Undivided Auto				
Assets:				
Equity in pooled cash and investments	\$432,051	\$2,169,478	\$2,168,221	\$433,308
Sales taxes receivable	33,010	32,844	33,010	32,844
Due from other governments.	36,687	35,881	36,687	35,881
Total Assets	<u>\$501,748</u>	<u>\$2,238,203</u>	<u>\$2,237,918</u>	<u>\$502,033</u>
Liabilities:				
Due to other governments.	\$501,748	\$2,238,203	\$2,237,918	\$502,033
Total Liabilities	<u>\$501,748</u>	<u>\$2,238,203</u>	<u>\$2,237,918</u>	<u>\$502,033</u>

- - - Continued

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
 DECEMBER 31, 1999

	Balance 12/31/98	Additions	Reductions	Balance 12/31/99
Subdivision Agency				
Assets:				
Equity in pooled cash and investments	\$10,046	\$5,691,168	\$5,701,214	\$0
Total Assets	\$10,046	\$5,691,168	\$5,701,214	\$0
Liabilities:				
Due to other governments	\$10,046	\$5,691,168	\$5,701,214	\$0
Total Liabilities	\$10,046	\$5,691,168	\$5,701,214	\$0
 Other Agency Funds				
Assets:				
Equity in pooled cash and investments	\$553,255	\$3,419,090	\$3,442,322	\$530,023
Cash in segregated accounts	654,670	536,957	654,670	536,957
Real and other taxes receivable	278,149	288,302	278,149	288,302
Accounts receivable	7,213	3,174	7,213	3,174
Accrued interest	9	2,217	9	2,217
Due from other governments	0	1,705	0	1,705
Prepayments	0	1,469	0	1,469
Total Assets	\$1,493,296	\$4,252,914	\$4,382,363	\$1,363,847
Liabilities:				
Accounts payable	\$0	\$17,356	\$0	\$17,356
Due to other governments	845,570	3,695,396	3,727,693	813,273
Undistributed monies	647,726	540,162	654,670	533,218
Total Liabilities	\$1,493,296	\$4,252,914	\$4,382,363	\$1,363,847
 Total Agency Funds				
Assets:				
Equity in pooled cash and investments	\$7,928,046	\$147,915,627	\$147,438,441	\$8,405,232
Cash in segregated accounts	675,819	591,389	675,819	591,389
Sales taxes receivable	33,010	32,844	33,010	32,844
Real and other taxes receivable	65,252,602	71,546,392	65,252,602	71,546,392
Accounts receivable	7,213	3,174	7,213	3,174
Accrued interest	9	2,217	9	2,217
Due from other governments	584,898	37,586	584,898	37,586
Prepayments	0	1,469	0	1,469
Total Assets	\$74,481,597	\$220,130,698	\$213,991,992	\$80,620,303
Liabilities:				
Accounts payable	\$0	\$17,356	\$0	\$17,356
Due to other governments	5,469,698	32,451,278	33,242,681	4,678,295
Deposits held and due to others	615,801	31,623,703	31,746,589	492,915
Due to other funds	2,462	0	2,462	0
Undistributed monies	68,393,636	156,038,361	149,000,260	75,431,737
Total Liabilities	\$74,481,597	\$220,130,698	\$213,991,992	\$80,620,303

WAYNE COUNTY, OHIO

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for all general fixed assets of the County, other than those accounted for in the Proprietary funds.

WAYNE COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION
DECEMBER 31, 1999

<u>Function</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment</u>	<u>Construction In Progress</u>	<u>Total</u>
General government:					
Legislative and executive.	\$2,687,919	\$5,924,025	\$1,243,941	\$4,340,522	\$14,196,407
Judicial	310,019	1,712,974	976,227		2,999,220
Public safety	133,870	3,504,048	1,370,548		5,008,466
Public works	51,016	307,425	3,683,420		4,041,861
Health.	81,875	167,915	57,580		307,370
Human services	83,510	8,734,797	3,195,224		12,013,531
Total General Fixed Assets	<u><u>\$3,348,209</u></u>	<u><u>\$20,351,184</u></u>	<u><u>\$10,526,940</u></u>	<u><u>\$4,340,522</u></u>	<u><u>\$38,566,855</u></u>

WAYNE COUNTY, OHIO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION
FOR THE YEAR ENDED DECEMBER 31, 1999

<u>Function</u>	<u>Balance 12/31/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/99</u>
General government:				
Legislative and executive	\$10,654,534	\$3,566,503	\$24,630	\$14,196,407
Judicial	2,697,563	327,237	25,580	2,999,220
Public safety	4,539,536	589,915	120,985	5,008,466
Public works	3,803,576	290,742	52,457	4,041,861
Health	282,408	24,962		307,370
Human services	11,603,524	595,184	185,177	12,013,531
 Total General Fixed Assets	 <u>\$33,581,141</u>	 <u>\$5,394,543</u>	 <u>\$408,829</u>	 <u>\$38,566,855</u>

WAYNE COUNTY, OHIO
SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE
DECEMBER 31, 1999

General Fixed Assets:

Land	\$3,348,209
Buildings and Improvements.	20,351,184
Equipment	10,526,940
Construction in Progress	4,340,522
 Total General Fixed Assets	 <u>\$38,566,855</u>

Investment in General Fixed Assets:

General Fund Revenues	\$9,365,211
Special Revenue Funds Revenues	7,402,613
Capital Projects Funds Revenues	21,400,157
Donations	398,874
 Total Investment in General Fixed Assets.	 <u>\$38,566,855</u>



STATISTICAL SECTION



WAYNE COUNTY, OHIO
GENERAL FUND EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government						Conservation and Recreation
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services	
1999	\$5,517,977	\$2,867,649	\$6,523,637	\$101,238	\$154,588	\$543,632	\$20,000
1998	5,542,319	2,541,176	5,933,976	108,126	129,728	610,681	27,500
1997	4,761,573	2,668,817	5,397,084	104,769	130,942	593,355	27,224
1996	4,299,467	2,589,506	5,131,510	119,361	123,748	589,979	20,276
1995	3,938,206	2,568,726	4,904,759	143,471	93,702	542,945	20,000
1994	3,126,018	2,328,045	4,985,640	150,757	131,804	525,393	0
1993	2,967,933	2,310,414	4,936,457	106,325	112,572	518,038	320,863
1992	2,602,385	2,230,469	4,537,414	204,382	109,095	480,945	0
1991	2,446,819	2,151,242	4,367,966	264,746	107,028	507,852	0
1990	3,920,456	2,004,144	3,424,239	142,287	63,819	476,045	0

Capital Outlay	Intergovernmental	Other	Interest and Fiscal Charges	Total Expenditures
\$0	\$0	\$635,892	\$0	\$16,364,613
0	0	616,806	0	15,510,312
0	0	613,955	0	14,297,719
0	0	643,062	0	13,516,909
0	0	555,806	0	12,767,615
228,326	371,287	989,493	0	12,836,763
0	0	662,899	0	11,935,501
0	0	1,114,688	15,779	11,295,157
0	0	1,036,238	0	10,881,891
4,392	0	831,433	0	10,866,815

WAYNE COUNTY, OHIO
GENERAL FUND REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Intergovernmental	Interest
1999	\$9,884,858	\$2,879,159	\$234,092	\$424,023	\$3,438,552	\$1,877,650
1998	9,756,712	2,851,883	239,531	364,907	2,875,568	2,301,813
1997	9,186,481	2,692,637	245,736	324,950	2,619,662	2,071,302
1996	8,443,727	2,512,342	222,711	285,479	2,555,325	1,656,805
1995	8,200,425	2,503,077	222,529	293,493	2,351,074	1,517,662
1994	7,689,646	2,516,329	14,785	364,506	2,477,693	793,820
1993	7,226,808	2,374,719	13,887	371,828	2,062,282	760,371
1992	5,990,952	2,270,083	16,511	346,694	2,407,087	834,253
1991	4,984,527	1,976,033	15,692	432,949	2,110,709	1,051,524
1990	4,826,458	1,693,368	14,228	548,605	2,460,373	1,288,135

Rental Income	Other	Total Revenues
\$87,568	\$552,299	\$19,378,201
75,385	630,882	19,096,681
111,061	632,042	17,883,871
132,715	573,880	16,382,984
86,952	655,542	15,830,754
0	345,129	14,201,908
0	194,819	13,004,714
0	205,290	12,070,870
0	218,540	10,789,974
0	324,809	11,155,976

WAYNE COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS - REAL AND PUBLIC UTILITY TAXES

LAST TEN FISCAL YEARS

Fiscal Year	Current Taxes Levied	Current Taxes Collected	Percent of Current Taxes Collected	Delinquent Taxes Collected	Total Taxes Collected
1999	\$8,388,376	\$7,668,444	91.42%	\$179,084	\$7,847,528
1998	7,842,540	7,296,537	93.04%	164,877	7,461,414
1997	7,463,051	7,105,327	95.21%	144,892	7,250,219
1996	6,746,785	6,464,155	95.81%	168,258	6,632,413
1995	5,400,420	5,331,365	98.72%	108,328	5,439,693
1994	5,334,946	5,224,393	97.93%	134,506	5,358,899
1993	5,443,201	5,362,604	98.52%	100,112	5,462,716
1992	6,050,512	5,951,914	98.37%	169,639	6,121,553
1991	5,406,987	5,317,168	98.34%	106,440	5,423,608
1990	5,112,800	5,002,902	97.85%	186,028	5,188,930

- (1) These amounts cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Wayne County Auditor

Percent of Total Taxes Collected to Current Levy	Unpaid Taxes (1)	Ratio of Unpaid Taxes to Current Levy
93.55%	\$235,961	2.81%
95.14%	241,277	3.08%
97.15%	185,301	2.48%
98.30%	147,706	2.19%
100.73%	100,149	1.85%
100.45%	156,430	2.93%
100.36%	115,565	2.12%
101.17%	127,099	2.10%
100.31%	111,792	2.07%
101.49%	110,516	2.16%

WAYNE COUNTY, OHIO

PROPERTY TAX RATE - DIRECT AND OVERLAPPING GOVERNMENTS (PER \$1,000 OF ASSESSED VALUE)

LAST TEN FISCAL YEARS

	1999	1998	1997	1996	1995	1994
<u>County Units</u>						
General fund	2.00	2.00	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.00	4.00	4.00	4.00	3.00
Care Center	0.70	0.70	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25	0.25	0.25
Children Services	1.30	1.30	1.30	1.30	1.30	1.30
Bond	0.00	0.10	0.10	0.10	0.10	0.10
Total	8.75	8.35	8.35	8.35	8.35	7.35
<u>School Districts Within the County</u>						
Chippewa Local	41.10	41.90	41.90	41.90	40.20	41.80
Dalton Local	43.60	43.60	43.60	43.60	43.60	43.60
Greene Local	50.45	51.35	51.35	44.45	44.45	44.45
North Central Local	32.00	34.80	35.10	35.10	36.50	37.00
Northwestern Local	31.70	31.70	31.70	31.70	33.30	33.30
Orrville Local	46.60	46.66	48.06	46.80	42.00	42.00
Rittman Exempt Village	54.80	54.80	54.80	54.80	46.20	46.20
Southeast Local	47.25	48.50	48.50	41.80	42.10	40.20
Triway Local	42.20	42.20	42.20	42.20	42.20	42.20
Wooster City	65.20	59.15	62.15	62.15	62.15	62.15
<u>Overlapping School Districts</u>						
East Holmes Local	26.40	26.70	27.45	27.75	28.65	25.45
West Holmes Local	36.10	36.30	37.60	37.70	32.60	28.00
Hillsdale Local	49.40	41.50	41.50	41.50	41.50	41.50
Northwest Local	55.10	55.60	57.40	57.80	57.90	59.90
Tuslaw Local	53.90	53.90	53.90	53.90	53.90	53.90
<u>Vocational Schools</u>						
Ashland - Holmes	4.10	4.10	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80	2.80	1.80
Stark Area	3.30	3.30	3.50	3.50	2.00	3.20
Wayne County Career Center	4.10	4.10	4.10	4.10	4.10	4.10
<u>Corporations</u>						
Apple Creek	2.60	2.60	2.60	2.60	2.60	2.60
Burbank	11.80	11.80	11.80	5.80	11.80	11.78
Congress	13.40	13.40	7.40	7.40	10.40	10.40
Creston	13.00	13.00	13.00	13.00	13.70	13.70
Dalton	3.60	3.60	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10	12.10	12.10
Marshalville	4.00	4.00	4.00	4.00	4.00	4.00
Mount Eaton	6.00	6.00	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80	2.80	2.80
Rittman	7.50	7.10	7.10	7.10	7.10	6.90
Shreve	2.80	2.80	2.80	2.80	2.80	2.80
Smithville	4.10	4.10	4.10	4.10	4.10	4.10
West Salem	3.40	3.40	3.40	6.20	6.20	6.20
Wooster	4.20	4.20	4.20	4.20	4.20	4.20

1993	1992	1991	1990
2.00	2.00	2.00	2.00
3.00	3.00	3.00	3.00
0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25
1.30	1.30	1.30	0.70
0.10	0.20	0.10	0.10
7.35	7.45	7.35	6.75

43.80	41.70	42.10	42.10
43.60	43.60	37.10	37.10
38.55	38.55	38.55	38.55
37.20	37.20	37.20	37.20
26.40	26.40	26.40	26.40
42.00	37.20	37.20	37.20
46.20	46.20	46.20	39.00
45.10	42.10	36.30	36.30
36.30	36.30	36.30	36.30
55.20	52.90	52.90	52.90

25.95	24.95	26.70	26.70
28.00	28.40	28.40	28.40
41.50	41.50	41.50	34.10
60.10	47.60	47.70	48.10
46.40	46.40	46.40	46.40

4.10	3.10	3.30	3.30
1.80	1.80	1.80	1.80
3.20	3.20	3.20	3.20
4.10	4.10	4.10	4.10

2.60	2.60	2.60	2.60
11.80	11.80	11.80	8.80
5.40	10.40	10.40	10.40
13.70	13.70	13.70	13.70
3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30
12.10	13.40	13.40	13.40
4.00	4.00	4.00	4.00
6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80
7.50	7.10	7.10	6.10
2.80	2.80	2.80	2.80
4.10	4.10	4.10	4.10
3.20	6.20	6.20	6.20
4.20	4.20	4.20	4.20

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WAYNE COUNTY, OHIO

PROPERTY TAX RATE - DIRECT AND OVERLAPPING GOVERNMENTS (PER \$1,000 OF ASSESSED VALUE)

LAST TEN FISCAL YEARS

	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>
<u>Townships</u>						
Baughman	4.40	4.40	4.40	4.40	4.40	4.40
Canaan	6.70	6.70	6.70	6.70	6.70	6.70
Chester	7.20	7.20	7.20	7.20	7.20	7.20
Chippewa	6.70	6.70	6.70	6.70	6.70	6.70
Clinton	4.50	4.50	4.50	4.50	4.50	4.50
Congress	5.80	5.80	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30	6.30	6.30
Franklin	5.00	5.00	5.00	5.00	4.60	4.60
Greene	3.10	3.10	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60	6.60	5.10
Paint	6.00	6.00	6.00	6.00	6.00	6.00
Plain	4.10	4.10	4.10	4.10	4.10	4.10
Salt Creek	8.30	8.30	8.30	8.30	8.30	8.30
Sugar Creek	5.20	5.20	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10	3.10	3.10
Wooster	5.90	6.90	6.90	6.90	6.90	7.40
<u>Other Districts</u>						
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00	1.00	1.00
Wayne County Health Department	0.00	0.00	0.00	0.00	0.00	0.00
Wooster Community Hospital	0.00	0.00	0.00	0.00	0.00	0.00
Rittman-Wadsworth Hospital	0.00	0.00	0.00	0.00	0.00	0.00
Town and Country Fire District	4.30	4.30	3.30	3.30	3.00	2.30
Wayne County Library	1.00	1.00	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

1993	1992	1991	1990
4.40	4.40	4.40	4.40
6.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20
6.70	6.70	6.70	5.20
5.75	5.75	5.75	5.75
5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30
4.60	4.60	4.60	4.60
3.10	3.10	3.10	3.10
5.10	5.10	5.10	5.10
6.00	6.00	6.00	6.00
3.60	3.60	3.60	3.60
8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10
7.40	7.40	5.40	5.40
1.00	1.00	1.00	1.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
2.30	2.30	2.30	2.30
0.00	0.00	0.00	0.00

WAYNE COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year	Real Property (1)		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1999 (a)	\$1,246,254,290	\$3,560,726,543	\$249,796,935	\$999,187,740
1998	1,201,758,450	3,433,595,571	242,820,504	971,282,016
1997	1,179,836,530	3,370,961,514	227,922,953	911,691,812
1996 (b)	1,011,501,360	2,890,003,886	209,380,984	837,523,936
1995	945,126,950	2,700,362,714	188,353,827	753,415,308
1994	917,383,920	2,621,096,914	182,657,800	730,631,200
1993 (a)	850,582,190	2,430,113,320	184,496,490	737,985,960
1992	826,581,320	2,361,542,830	193,554,493	774,217,972
1991	808,665,700	2,310,357,900	193,554,493	716,925,840
1990 (b)	808,099,610	2,308,740,590	195,483,699	698,150,480

(1) Includes non-operational railroad property, real property and mineral rights

(a) Update year

(b) Reappraisal year

Public Utilities		Total		Ratio of Assessed to Actual Value
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$95,917,830	\$95,917,830	\$1,591,969,055	\$4,655,832,113	34.19%
94,465,490	94,465,490	1,539,044,444	4,499,343,077	34.21%
94,053,410	94,053,410	1,501,812,893	4,376,706,736	34.31%
99,565,120	99,565,120	1,320,447,464	3,827,092,942	34.50%
111,081,520	111,081,520	1,244,562,297	3,564,859,542	34.91%
112,152,100	112,152,100	1,212,193,820	3,463,880,214	35.00%
105,518,250	105,518,250	1,140,596,930	3,273,617,530	34.84%
99,451,920	99,451,920	1,119,587,733	3,235,212,722	34.61%
89,026,700	89,026,700	1,091,246,893	3,116,310,440	35.02%
89,592,790	89,592,790	1,093,176,099	3,096,483,860	35.30%

WAYNE COUNTY, OHIO
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
1999	\$738,168	\$19,768	2.68%
1998	594,604	19,388	3.26%
1997	35,824	28,656	79.99%
1996	33,268	21,248	63.87%
1995	26,110	25,932	99.32%
1994	49,223	46,817	95.11%
1993	24,888	22,779	91.53%
1992	24,747	24,225	97.89%
1991	25,410	25,196	99.16%
1990	27,971	27,577	98.59%

Source: Wayne County Auditor

WAYNE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 1999

	Total Debt Limit (1)	Total Voted Debt Limit (2)
Assessed Valuation of the County	\$1,591,969,055	\$1,591,969,055
Debt Limitation	38,299,226	15,919,691
Total Outstanding Debt:		
General Obligation Bonds and Notes	1,568,000	1,568,000
Exemptions:		
Voted General Obligation Bonds		95,000
Debt Service Fund Balance	385,029	385,029
Net General Obligation Debt	1,182,971	1,087,971
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$37,116,255	\$14,831,720

(1) The debt limit calculation is 3% of the first \$100,000,000 of assessed valuation plus 1.5% of the next \$200,000,000 of assessed valuation plus 2.5% of the assessed valuation in excess of \$300,000,000.

(2) The debt limitation is 1% of the assessed valuation.

Source: Wayne County Auditor

WAYNE COUNTY, OHIO
RATIO OF NET BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population	Assessed Valuation	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt
1999	111,045	\$1,591,969,055	\$1,568,000	\$385,029	\$1,182,971
1998	110,125	1,539,044,444	1,771,500	278,211	1,493,289
1997	109,548	1,501,812,893	1,972,500	277,116	1,695,384
1996	108,556	1,320,447,464	2,171,000	243,620	1,927,380
1995	104,600	1,244,562,297	2,367,000	283,829	2,083,171
1994	103,950	1,212,193,820	2,563,000	144,833	2,418,167
1993	103,000	1,140,593,930	2,794,000	117,989	2,676,011
1992	101,461	1,119,587,733	2,940,000	95,255	2,844,745
1991	101,461	1,091,246,893	2,775,000	23,120	2,751,880
1990	101,461	1,093,176,099	1,565,000	71,798	1,493,202

Source: Wayne County Auditor

<u>Ratio of Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
0.07%	\$10.65
0.10%	13.56
0.11%	15.48
0.15%	17.75
0.17%	19.92
0.20%	23.26
0.23%	25.98
0.25%	28.04
0.25%	27.12
0.14%	14.72

WAYNE COUNTY, OHIO
COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
DECEMBER 31, 1999

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable to County</u>
Wayne County	\$1,568,000	100.00%	\$1,568,000
School Districts Wholly within the County	39,234,199	100.00%	39,234,199
Overlapping School Districts:			
Hillsdale Local	435,000	3.68%	15,995
West Holmes Local	15,769,935	3.30%	520,271
East Holmes Local	1,750,000	0.25%	4,375
Total			<u>\$41,342,839</u>

(1) Percentages determined by dividing the assessed valuation of the political subdivision located within the County by the total assessed value of the subdivision.

Note: School district data is presented on a fiscal year basis as that is the manner in which the information is maintained by the school district treasurer.

Source: Fiscal Officers of Various Subdivisions

WAYNE COUNTY, OHIO

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
OBLIGATION BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**

LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
1999	\$214,390	\$100,355	\$314,745	\$51,207,225	0.61%
1998	211,890	111,986	323,876	47,800,603	0.68%
1997	209,390	123,548	332,938	42,605,131	0.78%
1996	206,890	134,904	341,794	41,216,626	0.83%
1995	250,897	149,110	400,007	38,716,462	1.03%
1994	258,282	162,559	420,841	36,128,571	1.16%
1993	264,764	177,348	442,112	34,367,115	1.29%
1992	145,361	132,698	278,059	34,484,753	0.81%
1991	125,144	87,280	212,424	31,116,679	0.68%
1990	124,937	69,589	194,526	29,974,321	0.65%

Source: Wayne County Auditor

WAYNE COUNTY, OHIO
PROPERTY VALUE AND NEW CONSTRUCTION
LAST TEN FISCAL YEARS

Fiscal Year	Real Property Values		
	Agriculture/ Residential	Commercial/ Industrial	Tax Exempt
1999	\$1,114,549,530	\$256,538,860	\$131,078,870
1998	962,335,730	234,329,880	159,326,290
1997	934,098,030	240,859,850	188,744,760
1996	763,325,620	221,112,880	133,288,250
1995	720,519,810	197,177,340	131,078,870
1994	701,121,350	189,699,880	127,261,150
1993	716,820,070	196,159,390	123,005,980
1992	660,523,490	185,020,690	123,066,500
1991	645,343,950	176,045,710	120,717,900
1990	633,075,390	170,859,020	117,961,040

Source: Wayne County Auditor

New Construction		
Agriculture/ Residential	Commercial/ Industrial	Total
\$21,941,450	\$11,112,480	\$33,053,930
27,485,070	9,377,890	36,862,960
23,274,570	20,222,790	43,497,360
14,701,220	16,779,310	31,480,530
18,600,530	9,300,990	27,901,520
15,688,720	11,440,380	27,129,100
15,698,720	11,440,380	27,139,100
14,078,880	9,350,180	23,429,060
12,998,100	9,472,170	22,470,270
9,661,930	4,383,470	14,045,400

WAYNE COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	School Enrollment (2)	Unemployment Rate (3)
1999	111,045	24,327	3.40%
1998	110,125	25,238	3.50%
1997	109,548	20,777	4.20%
1996	108,556	19,107	4.30%
1995	104,600	18,907	3.50%
1994	103,950	18,757	3.90%
1993	103,000	18,603	4.80%
1992	101,461	18,551	6.40%
1991	101,461	18,394	5.80%
1990	101,461	18,370	4.90%

Sources:

- (1) Ohio Department of Development
- (2) Tri-County Educational Service Center
- (3) Ohio Bureau of Employment Services

WAYNE COUNTY, OHIO
PRINCIPAL TAXPAYERS
REAL ESTATE AND TANGIBLE PERSONAL PROPERTY TAX
DECEMBER 31, 1999

<u>Taxpayer</u>	<u>Type of Entity</u>	<u>Total Assessed Valuation (1)</u>	<u>Percent of Total Assessed Valuation</u>
Rubbermaid, Inc.	Manufacturer	\$30,520,990	1.92%
Ohio Power	Electric	21,356,510	1.34%
East Ohio Gas	Natural Gas	17,698,020	1.11%
Luk	Manufacturer	17,099,410	1.07%
United Telephone Company of Ohio	Telephone	15,466,360	0.97%
J.M. Smucker Corp	Manufacturer	14,460,970	0.91%
Rexroth	Manufacturer	11,554,144	0.73%
Wooster Brush Company	Manufacturer	10,797,260	0.68%
Gerstenslager	Manufacturer	10,481,580	0.66%
Ohio Edison	Electric	8,321,900	0.52%
Total, Top Ten Principal Taxpayers		<u>157,757,144</u>	<u>9.91%</u>
Total County Assessed Valuation		<u>\$1,591,969,055</u>	

(1) Includes real estate, tangible personal, and public utility assessed valuations.

Source: Wayne County Auditor

WAYNE COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 1999

Employer	Location	Industry	Number of Employees
J.M. Smucker Company	Orrville	Jams, jellies and preserves	2,100
Rubbermaid, Inc.	Wooster	Manufacture plastics	1,935
Gerstenslager Company	Wooster	Automotive stampings	1,020
Wayne County	Wooster	Government	850
College of Wooster	Wooster	Education	850
Rexroth Corp.	Wooster	Mobile Hydraulics	700
Wooster City Schools	Wooster	Education	600
Wooster Brush	Wooster	Paint brushes and rollers	599
Ohio Agriculture Research and Development Center	Wooster	Research	500
American Commercial Vehicle	Wooster	Manufacturing	250

Sources: Wayne County Library, Wooster Chamber of Commerce, Standard and Poors and the Ohio Education Guide

WAYNE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 1999

Year of Incorporation: 1812

Form of Government:

Three member elected Board of County Commissioners with legislative and executive powers. Thirteen other elected officials with administrative powers.

County Seat: Wooster, Ohio

Area - Square Miles: 561

Number of Political Subdivisions Located in the County:

Townships	16
Cities	3
Villages	12
School Districts	10
Vocational School	1
Libraries	2
Hospitals	2

Universities:

College of Wooster - 4 year
University of Akron - Wayne General and Technical College - 2 year
Ohio State University - Agricultural Technical Institute - 2 year

Communication:

Radio Stations:

WQKT - FM
WKVX - AM
WCWS - College Station

Newspapers:

Daily Record (daily) - Circulation 26,500
Courier Crescent (weekly) - Circulation 3,500

Roads:

State Highways - 219 miles
County Roads - 501 miles
Township Roads - 560 miles
County Bridges - 535
County Culverts - 3,571



COMPLIANCE SECTION

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

County Commissioners
Wayne County
428 West Liberty Street
Wooster, Ohio 44691

We have audited the financial statements of Wayne County as of and for the year ended December 31, 1999, and have issued our report thereon dated June 23, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Wayne County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Wayne County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Lennon & Company
Certified Public Accountant
June 23, 2000

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

County Commissioners
Wayne County
428 West Liberty Street
Wooster, Ohio 44691

Compliance

We have audited the compliance of Wayne County with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 1999. Wayne County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Wayne County's management. Our responsibility is to express an opinion on Wayne County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Wayne County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Wayne County's compliance with those requirements.

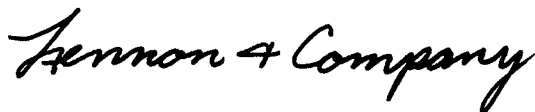
In our opinion, Wayne County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of Wayne County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Wayne County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Lennon & Company". The signature is written in a cursive, flowing style.

Lennon & Company
Certified Public Accountant
June 23, 2000

Wayne County, Ohio

Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Housing Programs:				
Community Housing Improvement	M96SG390179	14.239	\$ 129,580	\$ 129,580
Passed Through Ohio Department of Development:				
Housing Programs:				
Community Housing Improvement	BC970782	14.228	9,820	9,820
Community Housing Improvement	BC970781	14.228	200,100	200,100
Small Cities Program:				
Community Development Block Grant	BF96/97/980781	14.228	341,405	396,978
Total U.S. Department of Housing and Urban Development			<u>680,905</u>	<u>736,478</u>
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
Passed Through Ohio Department of Public Safety Emergency Management Agency:				
Emergency Management Assistance	FY99/00	83.534	37,050	49,674
Total Federal Emergency Management Asst			<u>37,050</u>	<u>49,674</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Office of Justice Programs:				
COPS Universal Hiring Program	98DMWX1755	16.710	11,117	-
COPS More 98	1999CMWX2230	16.710	526,308	495,435
Passed Through Ohio Office of Criminal Justice Services:				
Justice Programs/Drug Control Act:				
Narcotics Task Force	98/99DGA017050	16.579	30,730	45,084
Justice Programs/Drug Control Act:				
Law Enforcement Block Grant	98LELEB3148	16.579	9,000	5,618
Justice Programs/Drug Control Act:				
CJII Project	95RUNCH9039	16.554	500	7,182
Juvenile Justice and Delinquency Prevention Allocation to the States:				
Intervention Services	97/98JJIN40466	16.540	3,000	18,943
JAIBG Youth Accountability	98JB013A007	16.523	27,897	15,744

(continued)

See accompanying notes to the Schedule of Federal Awards Expenditures.

Wayne County, Ohio

Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999 (Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
Passed Through Ohio Attorney General:				
Crime Victims Services/Victims of Crime Act: Victim Witness Assistance	99/00VAGENN254	16.575	67,462	94,106
Volunteer Guardian Ad Litem Program	98VACNAE358	16.575	18,324	16,857
Total U.S. Department of Justice			694,338	698,969
<u>U.S. DEPARTMENT OF EDUCATION</u>				
Passed Through Ohio Department of Education:				
Special Education Cluster:				
Special Education Grants to States Title VI-B	071191-6B-SF-00P	84.027	53,083	53,083
Special Education-Preschool Disabilities Grant	071191PG2000P	84.173	10,165	10,165
Total U.S. Department of Education			63,248	63,248
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed Through Ohio Department of Mental Retardation and Developmental Disabilities:				
Adult Education Programs Title XX	MR-85	93.667	82,541	82,541
Total U.S. Department of Health and Human Services			82,541	82,541
TOTAL FEDERAL ASSISTANCE			\$ 1,558,082	\$ 1,630,910

See accompanying notes to the Schedule of Federal Awards Expenditures.

Wayne County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 1999

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of federal awards expenditures is a summary of the activity of the County's federal award programs. The schedule has been prepared on the cash basis of accounting.

NOTE B – FEDERAL REVOLVING LOAN

The County maintains a Revolving Loan Fund to account for development grants from the U.S. Department of Housing and Urban Development. As of December 31, 1999, there were four outstanding loans with a total loan amount of \$749,000 and with a total loan balance of \$438,740. Payments were received for principal in the amount of \$101,087 and for interest in the amount of \$24,170. Payments are received on a monthly basis. Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 § .505**

**WAYNE COUNTY
December 31, 1999**

1. SUMMARY OF AUDITOR'S RESULTS
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<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CDBG (14.228) COPS More 98 (16.710)
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Columbus, Ohio 43216-1140
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800-282-0370
Facsimile 614-466-4490

WAYNE COUNTY FINANCIAL CONDITION

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
SEPTEMBER 26, 2000