



Comprehensive Annual Financial Report

For the fiscal year ended December 31, 2001





**Auditor of State
Betty Montgomery**

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January 21, 2003

The attached audit was conducted and prepared for release prior to the commencement of my term of office on January 13, 2003. Thus, I am releasing this audit under the signature of my predecessor.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Wayne County Commissioners
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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, 2001 through December 31, 2001. 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 28, 2002

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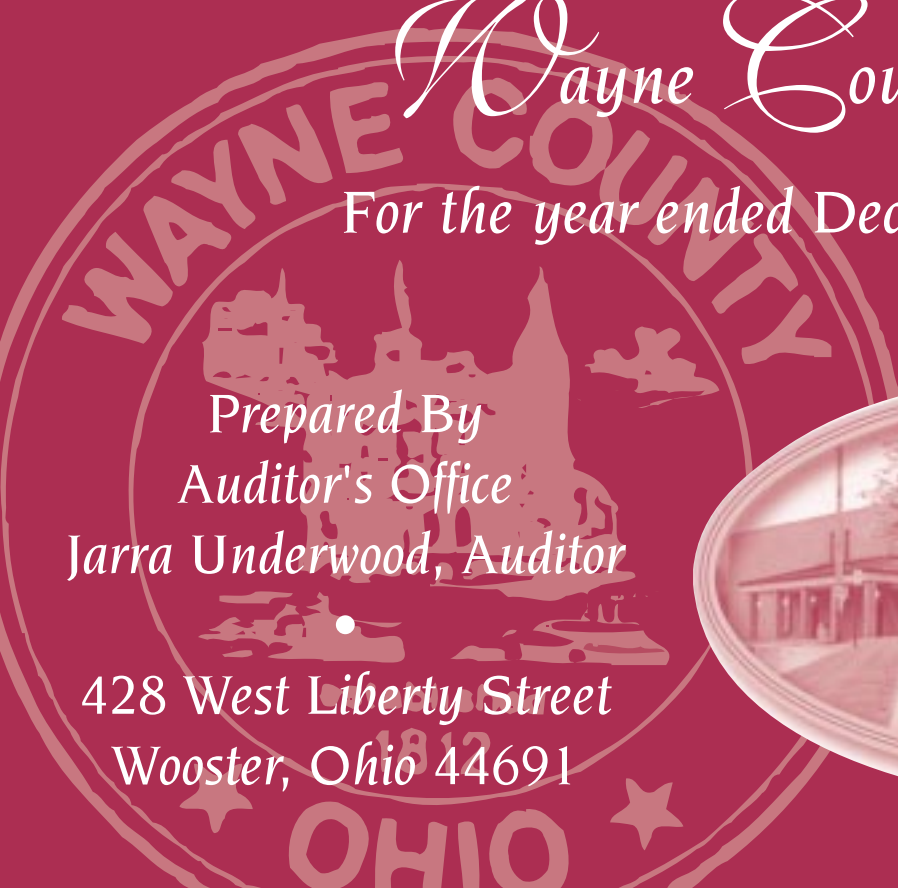


*Comprehensive
Annual Financial Report
of
Wayne County, Ohio*

For the year ended December 31, 2001

*Prepared By
Auditor's Office
Jarra Underwood, Auditor*

*428 West Liberty Street
Wooster, Ohio 44691*



WAYNE COUNTY, OHIO

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FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
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Introductory Section





Wayne County

JARRA UNDERWOOD
WAYNE COUNTY AUDITOR

July 26, 2002

To the Citizens of Wayne County, Ohio and
Board of County Commissioners
the Honorable Fred Cannon
the Honorable Cheryl Noah
the Honorable Mark Sheppard

I am pleased to present the Comprehensive Annual Financial Report ("CAFR") of Wayne County, Ohio ("County") for the fiscal year ended December 31, 2001. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America ("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 four sections: the Introductory Section, the Financial Section, the Statistical Section, and the Compliance Section. The Introductory Section contains a table of contents, this transmittal letter, a list of elected officials, an organizational chart of the County, and the County's 2000 Certificate of Achievement for Excellence in Financial Reporting. The Financial Section includes the Independent Auditor's report, the management's discussion and analysis, the basic financial statements and notes providing an overview of the County's financial position and operating results, the combining statements for nonmajor funds, and other schedules providing detailed information relative to the basic financial statements. The Statistical Section presents historical financial, analytical, economic, and demographic information about the County. The Compliance Section includes the auditor's report on the internal control over financial reporting and compliance with applicable laws and regulations. This section also includes all the reports and schedules required under the Single Audit Act and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations receiving federal awards.

REPORTING ENTITY AND SERVICES

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

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

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is fiscally accountable. The County reports the Nick Amster Sheltered Workshop, Inc. (“Workshop”) as a discretely presented component unit and the Wayne County Airport Authority as a blended component unit.

The County is also associated with the following organizations:

Joint Ventures Without Equity Interest

Wayne County Emergency Management
Multi-County Juvenile Attention Center
Stark, Tuscarawas, and Wayne Joint Solid Waste Management District
Multi-County Mental Health District

Jointly Governed Organizations

Stark Regional Community Corrections Center
Medway Drug Enforcement Agency

Related Organizations

Wayne County Public Library
Wayne County Park District
Wayne Metropolitan Housing Authority

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

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

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

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

THE COUNTY AND FORM OF GOVERNMENT

The County

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. 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 is served by two community hospitals: Wooster Community (134 beds) and Dunlap Memorial (38 beds). Both hospitals are growing businesses. Wooster Community has started site work on their Health Point project. The total project, including equipment and furnishings, will cost \$8.6 million. In 2001 the Diagnostic Center was completed. This project investment coupled with other significant capital acquisitions will exceed \$4.8 million. These investments reflect the commitment and continued improvement to better serve the people of Wayne County.

The two library districts that exist in Wayne County offer not only great book selections, but also video, research and complete computer service. In most cases, the libraries are connected by computer, thus enabling patrons to gain information from various libraries.

Form of Government

To govern the County, a three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Board of Commissioners serve as the taxing authority, contracting body, and the chief administrator of public services for the County. The Board of Commissioners create and adopt the annual operating budget and approve expenditures of County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor 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 approximately 57,608 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.

The County Auditor, County Prosecuting Attorney and County Treasurer form the County Budget Commission, which plays an important role in the financial administration of county government as well as all local government throughout the County. The Auditor also serves as administrator of the County Data Processing Board and is the Deputy Registrar for the State of Ohio in Wayne County.

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the County. State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures, authorized by the County upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the Auditor, and the books of accounts must always balance with those of the Auditor. The Treasurer is a member of the County Investment Committee, and is responsible for the investment of 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.

ECONOMIC CONDITIONS AND OUTLOOK

Wayne County has established itself as one of the leading economic development areas in the nation. In the March 2001 edition of *Site Selection* magazine (an international economic development publication), the County was cited as the only County in the United States to have two communities ranked in the Top 100 Small Towns for Corporate Facilities (Wooster and Orrville).

The economic condition for the County has continued to improve over the past several years and 2001 was certainly no exception. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. During 2001, the County maintained an average labor force of 59,100 of which 56,600 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: University of Akron branch, The Ohio State University 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 2001. New commercial establishments are gravitating to downtown Wooster as another revitalization project has been completed with the Liberty Street Commons, which include apartments, offices and 25,000 square feet of space with 21 retail spaces.

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefitted from healthy residential, commercial and industrial growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. The Board of Commissioners appointed a Farm Land Preservation Task Force in 1998 and created the Office of Farmland Preservation in 2000. The County is in the running for State Issue I monies for farmland preservation.

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 Board of Commissioners continues to consult with architects on the renovation of the Administration Building and the vacated Engineer's facility. These projects will better utilize existing work areas and relocate several county departments.

Dix Communications, owner of several newspapers began construction of a manufacturing and distribution facility of 49,000 square feet. The investment will exceed \$14,000,000.

Luk Inc. announced plans for the Luk Academy Training Facility. This training facility will create 300 new jobs, with a total investment of \$53,000,000.

The Cleveland Clinic of Wooster began construction of a new 68,000 square foot medical facility. This \$22,000,000 investment will create 70 new jobs within the County.

Local education facilities attributed to over \$24,000,000 in new construction projects.

The Noble Ice Arena, a recreational skating facility was constructed at the cost of \$4,000,000. This project adds 42,000 square feet to the Wooster High School campus.

The Ohio State University continues to grow with the Arden Shisler Center for Education. This beautiful \$4,000,000 facility occupies over 22,000 square feet.

The University of Akron, Wayne County, completed a \$2.4 million expansion project.

The College of Wooster remains firm with commitment to higher education, constructing three new centers. The total investment for the centers exceeds \$14,000,000 and adds 65,000 square feet in brick and mortar to their campus.

Residential and agricultural development during 2001 added an additional \$100,300,230 to the tax base in the County.

The total commercial and industrial development in the County exceeded \$30 million in 2001.

These projects show faith in Wayne County and with that we will continue to grow and prosper.

Future Projects

The County will continue to provide a variety of services required to meet the needs of its citizens and actively support economic development in the area. We look forward to the following significant activities made possible by the citizens of Wayne County and its government:

The Wayne Municipal Court Building is scheduled to be completed September 16, 2002. The total investment of the 50,000 square foot building between the County and the City of Wooster exceeds \$8.5 million.

Northwestern Local School District will construct a new elementary school and add to the existing middle and high schools. The project has a total budget of \$18.5 million.

The Wayne County Library is planning to construct a new library in downtown Wooster and will renovate and expand many of their branches.

A new Lowe's Superstore is planned in the north-end retail area.

Parallel Design will invest \$800,000 for a relocation and expansion project.

Wooster Brush is expanding again, adding over 50,000 square feet to their existing facility.

Burbank Village signed a cooperative sanitary sewer agreement with Wayne County to allow this much-needed project to move forward. The project will top \$3.5 million.

DEPARTMENTAL FOCUS

Auditor's Office

Improvements to County operations are an integral part in the evolution of County government. The Auditor's Office has implemented numerous enhancements to improve the operations and efficiency of the office. In an effort to display the Auditor's Office's continued dedication to excellence, the following service efforts and accomplishments are being presented.

The Auditor's and Treasurer's Offices web site will be enhanced in 2002. New features will include a Levy Tab, along with sales and comparable sales search information. The popular web site averages 650 hits per week.

Software programming changes are being made to eliminate "Paper Warrants" to governmental entities. Automatic Clearing House (ACH) transfers will be in place for fund distributions such as real estate settlements, local government funds and estate monies to mention a few. This will further streamline and enhance services provided by the Auditor's Office.

The Auditor's Office is in the process of searching for a new budgetary software system. The current system is over 20 years old. This technology will improve services to the County departments.

In 2001, the Auditor's and Commissioner's Offices created a budgetary and payroll manual. The manual, which details how purchase orders, blanket purchase orders, encumbrances, travel expenses, 1099's, and fixed assets should be recorded, is the first of its kind in County history. Budgetary and Payroll training sessions on the manual were held in the fall of 2001 to further educate County employees. In the spring of 2002, the Budgetary and Payroll training session was conducted for the County Commissioners Association; thirty attended from six surrounding counties.

The Auditor's Office is in the process of implementing a Geographic Information System (GIS). The GIS will aid the Auditor's Office by streamlining the calculations of Current Agricultural Use Values. The GIS will provide the public with a vast array of services including detailed geographic plotting of land parcels, a description of soil types, exact coordinates of buildings, property, schools, zoning roads, streams, flood zones, aerial photography, and any other geographic related information. The GIS system could also decrease 911 response time to many of the citizens of the County. Establishing the GIS is a top priority for the County. Once implemented, the GIS will be an integral part of the daily operations of various County departments. The GIS will increase the efficiency of many governmental duties by making information readily available and comprehensive.

The Auditor's Office will complete the reappraisal of the County's approximately 57,608 parcels. The County Auditor is responsible for a full reappraisal every six years, with an interim update every third year. The last full reappraisal was completed in 1996 and a statistical update was completed for tax year 1999. The process of making a full reappraisal takes about two years and the new values will be calculated as of January 1, 2002.

The Auditor's Office has also implemented the reporting requirements of GASB Statement No. 34 at December 31, 2001. This new reporting model provides comprehensive information on the County's finances as a whole as well as at the fund level. The County was not required to enact the new financial reporting model until December 31, 2003, however, the Auditor's Office implemented these standards two years early. The Auditor's Office is dedicated to providing the best possible financial report to its citizens.

FINANCIAL INFORMATION

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 the basic financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and 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.

Financial Condition

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

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

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

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

As part of this new reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows this letter of transmittal, providing an assessment of the County's finances for 2001 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain non-major funds of the County.

Financial Highlights

Internal Service Fund - The only internal service fund of the County is the Health Care fund. The internal service fund has a zero balance in net assets at December 31, 2001. This is the result of charging back the deficit resulting from the estimated claims incurred by year-end but not paid by year-end to County funds and several governmental units within the County that participated in the self-insurance program.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$90,381,614 at December 31, 2001. The most significant agency funds maintained by the County 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. The County's private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$184,241 at December 31, 2001.

Risk Management

The 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 departments 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 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 basic financial statements.

OTHER INFORMATION

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2001, by our independent auditor, Lennon & Company. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

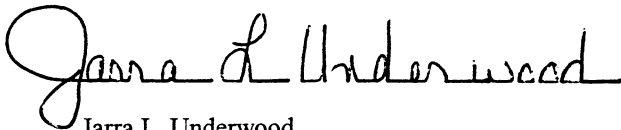
Certificate of Achievement for Excellence in Financial Reporting

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, 2000. This was the sixth 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.

Acknowledgments

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, 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 L. Underwood
Wayne County Auditor

WAYNE COUNTY, OHIO

ELECTED OFFICIALS

DECEMBER 31, 2001

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

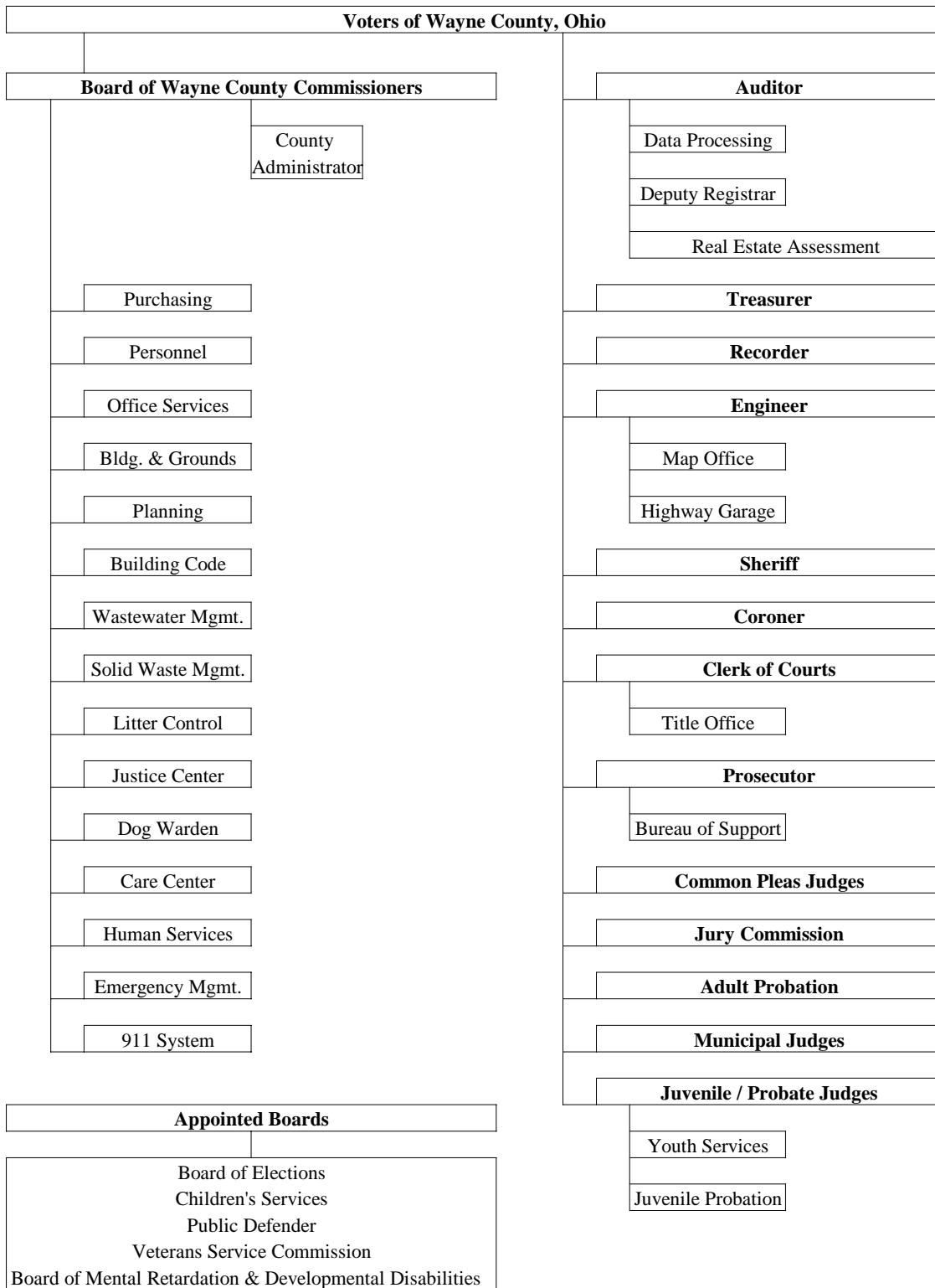
Treasurer

Beverly Shaw

WAYNE COUNTY, OHIO

ORGANIZATION CHART

DECEMBER 31, 2001



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, 2000

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.



Imelda Aru
President

Jeffrey L. Esler
Executive Director

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Financial Section



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying basic financial statements of Wayne County as of and for the year ended December 31, 2001, as listed in the table of contents. These basic financial statements are the responsibility of Wayne County's management. Our responsibility is to express an opinion on these basic 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 solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial 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 the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the basic financial statements referred to above present fairly, in all material respects, the financial position of Wayne County, as of December 31, 2001, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3 to the basic financial statements, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*; Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments*; Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*; Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-For State and Local Governments: Omnibus*; Statement No. 38, *Certain Financial Statement Note Disclosures*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of January 1, 2001. This results in a change in the format and content of the basic financial statements.

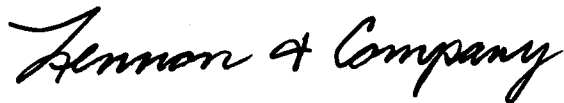
In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2002 on our consideration of Wayne County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis and budgetary information on pages F3-F12 and pages F108-F165, respectively are not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion thereon.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The combining statements and individual fund schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of Wayne County. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

The accompanying schedule of federal awards expenditures replaces the schedule in Wayne County's original report for the year ended December 31, 2001. The schedule was revised to include the Workforce Investment Act Program, which was previously omitted from the schedule, initially reported on July 26, 2002.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.



LENNON & COMPANY
Certified Public Accountant

July 26, 2002, except for the two paragraphs that precede the last, which are dated September 15, 2003.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001 UNAUDITED

The discussion and analysis of Wayne County's (the "County") financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2001. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2001 are as follows:

- The total net assets of the County increased \$4,857,607. Net assets of governmental activities increased \$4,712,677, which represents a 8.59% increase over fiscal year 2000. Net assets of business-type activities increased \$144,930 or 7.22% from fiscal year 2000.
- General revenues accounted for \$33,764,504 or 53.56% of total governmental activities revenue. Program specific revenues accounted for \$29,280,823 or 46.44% of total governmental activities revenue.
- Governmental activities capital assets increased \$7,234,065, primarily due to the completion of the Wayne County Courthouse project and the addition of infrastructure and several new projects that were started in fiscal year 2001 and still in progress at December 31, 2001.
- The County had \$58,036,650 in expenses related to governmental activities; \$29,280,823 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$33,764,504 were adequate to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$22,814,088 in 2001, an increase of \$1,264,155 or 5.87% over 2000 revenues. The expenditures of the general fund, which totaled \$19,044,802 in 2001, increased \$1,703,540 from 2000. Also, the general fund's operating transfers out increased by \$4,316,898 in 2001. The fund balance in the general fund increased from \$8,946,029 in 2000 to \$11,295,267 in 2001.
- Net assets for the Sanitary Sewer District enterprise fund increased in 2001 by \$144,930 or 7.22%. This increase in net assets was primarily due to the operating transfer in of \$296,000 from the general fund to support sewer operations.
- In the general fund, the actual revenues came in \$4,563,708 higher than they were originally budgeted and actual expenditures were \$3,060,030 less than the amount in the original budget. These positive variances are a result of the County's conservative budgeting process.

Using this Comprehensive Annual Financial Report (CAFR)

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

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

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001 UNAUDITED

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2001?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

In the Statement of Net Assets and the Statement of Activities, the County is divided into two distinct kinds of activities:

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the General Fund, Motor Vehicle and Gas Tax, County Board of Mental Retardation and Developmentally Disabled (MRDD), Job and Family Services, Children Services Board, Wayne County Care Center and County Building Construction. The analysis of the County's major governmental and proprietary funds begins on page F9.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001 UNAUDITED

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental financial statements can be found on pages F13-F29 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for its sanitary sewer district operations. Internal services funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages F30-32 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page F33-F34 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages F35-69 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules which can be found on pages F72-F165 of this report.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
UNAUDITED

Government-Wide Financial Analysis

This is the County's first year for government-wide financial statements using the full accrual basis of accounting, therefore a comparison with prior year is not available. A comparative analysis will be presented in future years when prior year information is available.

The table below provides a summary of the County's net assets for 2001:

	Net Assets		
	Governmental Activities <u>2001</u>	Business-Type Activity <u>2001</u>	Total <u>2001</u>
<u>Assets</u>			
Current and other assets	\$64,519,639	\$ 347,795	\$64,867,434
Capital assets	<u>25,158,376</u>	<u>1,860,340</u>	<u>27,018,716</u>
Total Assets	<u>89,678,015</u>	<u>2,208,135</u>	<u>91,886,150</u>
<u>Liabilities</u>			
Long-term liabilities outstanding	12,719,130	11,075	12,730,205
Other liabilities	<u>17,388,812</u>	<u>46,085</u>	<u>17,434,897</u>
Total liabilities	<u>30,107,942</u>	<u>57,160</u>	<u>30,165,102</u>
<u>Net Assets</u>			
Invested in capital assets, net of related debt	14,511,877	1,860,340	16,372,217
Restricted	26,768,939	-	26,768,939
Unrestricted	<u>18,289,257</u>	<u>290,635</u>	<u>18,579,892</u>
Total net assets	<u>\$59,570,073</u>	<u>\$2,150,975</u>	<u>\$61,721,048</u>

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2001, the County's assets exceeded liabilities by \$61,721,048. This amounts to \$59,570,073 in governmental activities and \$2,150,975 in business-type activities.

Capital assets reported on the government-wide statements represent the largest portion of the County's net assets. At year-end, capital assets represented 29.40% of total governmental and business-type assets. Capital assets include land, buildings, equipment, construction in progress and infrastructure. Capital assets, net of related debt to acquire the assets at December 31, 2001, was \$16,372,217. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2001, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

WAYNE COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
UNAUDITED**

A portion of the County's net assets, \$26,768,939 or 44.94%, represents resources that are subject to external restrictions on how they may be used. Of the total restricted net assets, \$20,068,250 or 74.97% is restricted for capital projects, debt service, human services programs and community development projects. The remaining balance of government-wide unrestricted net assets of \$18,579,892 may be used to meet the government's ongoing obligations to citizens and creditors.

The table below shows the changes in net assets for fiscal year 2001. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to fiscal year 2000 are not available. A comparative analysis will be provided in future years when prior year information is available.

Change in Net Assets

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
Revenues			
Program revenues:			
Charges for services	\$ 9,045,624	\$ 239,577	\$ 9,285,201
Operating grants and contributions	18,946,697	-	18,946,697
Capital grants and contributions	1,288,502	-	1,288,502
General revenues:			
Property taxes	11,839,530	-	11,839,530
Sales tax	13,112,997	-	13,112,997
Unrestricted grants	3,818,853	-	3,818,853
Investment earnings	3,200,565	-	3,200,565
Other	<u>1,792,559</u>	<u>-</u>	<u>1,792,559</u>
Total revenues	<u>63,045,327</u>	<u>239,577</u>	<u>63,284,904</u>
Expenses:			
General government	12,048,432	-	12,048,432
Public safety	8,452,793	-	8,452,793
Public works	4,672,244	-	4,672,244
Health	388,429	-	388,429
Human services	30,608,536	-	30,608,536
Conservation and recreation	47,500	-	47,500
Economic development	174,503	-	174,503
Urban redevelopment and housing	391,930	-	391,930
Other	916,018	-	916,018
Interest and fiscal charges	336,265	-	336,265
Sanitary Sewer District	<u>-</u>	<u>390,647</u>	<u>390,647</u>
Total expenses	<u>58,036,650</u>	<u>390,647</u>	<u>58,427,297</u>
Increase (decrease) in net assets before transfers	5,008,677	(151,070)	4,857,607
Transfers	<u>(296,000)</u>	<u>296,000</u>	<u>-</u>
Increase in net assets	<u>\$ 4,712,677</u>	<u>\$ 144,930</u>	<u>\$ 4,857,607</u>

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
UNAUDITED

Governmental Activities

Governmental activities net assets increased \$4,712,677 in 2001 over 2000. This increase is due in a large part to approximately \$4,900,000 in new construction projects that were capitalized on the government-wide statements. These projects include additions and renovations made to the new Engineer's Facility and the Justice Center. In addition, the County completed the Courthouse project in 2001, which had a total cost of \$5,059,996.

Human services, which supports the operations of the Wayne County Care Center, County Board of MRDD, Job and Family Services, Veteran Services, and the Children Services Board, accounts for \$30,608,536 of expenses, or 52.74% of total governmental expenses of the County. These expenses were funded by \$2,035,103 in charges to users of services. General government expenses, which includes legislative and executive and judicial programs, totaled \$12,048,432 or 20.76% of total governmental expenses. General government expenses were covered by \$4,060,255 of direct charges to users.

The State and federal government contributed to the County revenues of \$18,946,697 in operating grants and contributions and \$1,288,502 in capital grants and contributions. These revenues are restricted to a particular program or purpose. Of the total operating grants and contributions, \$17,023,410, or 89.85%, subsidized human services programs.

General revenues totaled \$33,764,504, and amounted to 53.56% of total revenues. These revenues primarily consist of property and sales tax revenue of \$24,952,527, or 73.90% of total general revenues. Property taxes increased 2.20% during 2001 despite the decline in the economy. Sales tax which in prior years increased an average of approximately 5.00%, decreased 1% in 2001. However, the sales tax decrease in relation to other counties in the State of Ohio is low. The other primary source of general revenues is grants and entitlements not restricted to specific programs, with local government and local government revenue assistance making up \$2,677,243, or 70.11% of the total. In August 2001, the State placed a freeze on local government and local government revenue assistance to be distributed to local governments in 2002. The County has budgeted \$2,000,000 for this revenue in the 2002 budget.

The Statement of Activities shows the cost of program services and the charges for services and grants offsetting those services. The following table shows, for governmental activities, the total cost of services and the net cost of services. That is, it identifies the cost of these services supported by tax revenue and unrestricted State grants and entitlements. Comparisons to 2000 have not been presented since they are not available.

Governmental Activities

	<u>Total Cost of Services 2001</u>	<u>Net Cost of Services 2001</u>
Program Expenses:		
General government	\$12,048,432	\$ 7,814,559
Public safety	8,452,793	5,630,651
Public works	4,672,244	2,835,868
Health	388,429	138,704
Human services	30,608,536	11,550,023
Conservation and recreation	47,500	35,057
Economic development and assistance	174,503	(307,431)
Urban redevelopment and housing	391,930	255,308
Other	916,018	599,679
Interest and fiscal charges	<u>336,265</u>	<u>203,409</u>
Total Expenses	<u>\$58,036,650</u>	<u>\$28,755,827</u>

WAYNE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
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The dependence upon general revenues for governmental activities is apparent, with 58.18% of expenses supported through taxes and other general revenues.

Business-Type Activities

The Sanitary Sewer District is the County's only enterprise fund. This program had revenues of \$239,577 and expenses of \$390,647 for fiscal year 2001. The Sanitary Sewer District fund received a \$296,000 operating transfer in from the general fund to subsidize its operations. The County is preparing for construction of a wastewater treatment plant at the Kidron Sewer Plant in fiscal year 2002.

Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds (as presented on the balance sheet on pages F16-F17) reported a combined fund balance of \$39,868,991, which is \$7,168,450 above last year's total of \$32,700,541. The December 31, 2000, fund balances have been restated as described on pages F47-F49 of the notes to the basic financial statements. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2001 for all major and nonmajor governmental funds.

	<u>Fund Balance</u> <u>December 31, 2000</u>	<u>Fund Balance</u> <u>December 31, 2001</u>	<u>Increase</u> <u>(Decrease)</u>
Major Funds:			
General	\$ 8,946,029	\$ 11,295,267	\$2,349,238
Motor Vehicle and Gas Tax	1,263,650	2,093,027	829,377
County Board of MRDD	5,724,389	6,617,668	893,279
Job and Family Services	1,907,788	1,040,300	(867,488)
Children Services Board	3,100,260	2,592,229	(508,031)
Wayne County Care Center	2,197,420	2,329,677	132,257
County Building Construction	4,714,329	9,572,563	4,858,234
Other Nonmajor Governmental Funds	<u>4,846,676</u>	<u>4,328,260</u>	<u>(518,416)</u>
Total	<u>\$32,700,541</u>	<u>\$39,868,991</u>	<u>\$7,168,450</u>

The general fund is the operating fund of the County. At the end of the fiscal year, the fund balance of the general fund was \$11,295,267, a 26.26% increase from prior year. The increase of the general fund balance in 2001 was primarily due to the reporting of \$4,500,000 in bond anticipation notes as an "other financing source". In addition, the general fund made operating transfers out to other funds of \$6,066,394 during 2001 compared to \$1,749,496 in 2000.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
UNAUDITED

Budgeting Highlights - General Fund

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

The most significant change between the original and final budget was in the area of revenues and other financing sources, which increased \$2,771,329 or 15.12% from \$18,330,473 to \$21,101,802. Actual revenues and other financing sources of \$27,330,079 exceeded final budgeted revenues by \$6,228,277. This significant increase is due to the County's conservative approach to budgeting. The County traditionally budgets for 11 months of sales tax revenue, local government revenue, local government revenue assistance, and investment earnings. The excess resources, which the County generally keeps at approximately 25-30% of expenditures, are then transferred to the capital projects fund for capital needs. Another significant difference between the original and final budget was the increase in operating transfers out of \$3,586,170 in the original budget to \$6,351,235 in the final budget. This increase is attributed to the operating transfer made at year-end from the general fund to the County Building Construction fund to subsidize the retirement of the \$4,500,000 bond anticipation note due December 27, 2001.

Proprietary Funds

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

Capital Assets and Debt Administration

Capital Assets

At the end of fiscal 2001, the County had \$27,018,716 (net of accumulated depreciation) invested in land, buildings and improvements, equipment and infrastructure. Of this total, \$25,158,376 was reported in governmental activities and \$1,860,340 was reported in business-type activities. The following table shows fiscal 2001 balances compared to 2000:

**Capital Assets at December 31
(Net of Depreciation)**

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>
Land	\$ 3,556,427	\$ 3,248,312	\$ 423,726	\$ 423,726	\$ 3,980,153	\$ 3,672,038
Buildings and Improvements	11,661,775	6,720,601	702,295	732,513	12,364,070	7,453,114
Furniture and Equipment	2,503,564	2,931,545	-	-	2,503,564	2,931,545
Infrastructure	2,239,089	-	-	-	2,239,089	-
Sewer Mains	-	-	734,319	752,448	734,319	752,448
Construction in Progress	<u>5,197,521</u>	<u>5,023,853</u>	<u>-</u>	<u>-</u>	<u>5,197,521</u>	<u>5,023,853</u>
Totals	<u>\$25,158,376</u>	<u>\$17,924,311</u>	<u>\$1,860,340</u>	<u>\$1,908,687</u>	<u>\$27,018,716</u>	<u>\$19,832,998</u>

WAYNE COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
UNAUDITED**

During 2001, the construction of the Wayne County Courthouse was completed. Projects under construction at December 31, 2001, include renovations and improvements to the Engineer's Building, the Justice Center, and the Administration Building Terrace. The Engineer's Building, which opened in February 2002, was 90% complete at December 31, 2001. The Justice Center is scheduled for occupancy in September 2002. The Administration Terrace was finished in early 2002. Under GASB Statement No. 34, the County has elected to "phase in" the retroactive reporting of infrastructure assets. The County plans to retroactively report infrastructure capital assets in the 2002 basic financial statements. Only infrastructure capital assets acquired or constructed in 2001 are reflected in the basic financial statements for the fiscal year ended December 31, 2001. The County spent \$2,239,089 in bridge replacements and road improvements during 2001. See Note 8 to the basic financial statements for detail on governmental activities and business-type activities capital assets.

Debt Administration

At December 31, 2001 the County had \$1,248,500 in general obligation bonds, 9,400,000 in bond anticipation notes and an OPWC loan of \$65,338 outstanding. Of this total, \$9,529,390 is due within one year and \$1,184,448 is due within greater than one year. In addition, the County had \$4,500,000 in bond anticipation notes outstanding at December 31, 2000, which were retired during fiscal year 2001. The following table summarizes the bonds, notes and loan outstanding.

Outstanding Debt, at Year End

	<u>Governmental Activities 2001</u>	<u>Governmental Activities 2000</u>
Long-Term Obligations:		
General Obligation Bonds:		
Sewer District Improvement Bonds	\$ 210,000	\$ 245,000
1991 Human Services Building	862,500	925,000
1992 Human Services Building	176,000	192,000
Bond Anticipation Notes:		
Engineer and Justice Facility Improvement	4,900,000	-
Justice Facility Improvement	4,500,000	-
OPWC Loan	<u>65,338</u>	<u>76,228</u>
Total	<u>\$10,713,838</u>	<u>\$1,438,228</u>
Short-Term Obligations:		
Bond Anticipation Notes:		
Justice Facility Improvement	<u>\$ -</u>	<u>\$4,500,000</u>

In 1987, the County issued bonds to finance sewer improvements. These bonds are scheduled to mature in fiscal year 2007 and bear an annual interest rate of 6.375%. In 1991 and 1992, the County passed bond issues, providing improvements to the human services building. These general obligation bonds are scheduled to mature in fiscal year 2012 and bear an annual interest rate of 5.50%. The bond anticipation notes for the Engineer and Justice Center Facility improvement of \$4,900,000 were issued on July 11, 2001, and mature on July 11, 2002. These notes bear an annual interest rate of 3.00%. The bond anticipation notes for the Justice Facility Improvement in the amount of \$4,500,000 were issued on December 27, 2001, and mature on July 11, 2001. These notes bear an annual interest rate of 1.63%. See Note 11 to the basic financial statements for detail on the County's long-term debt obligations.

At December 31, 2001 the County's overall legal debt margin was \$42,074,764 with an unvoted debt margin of \$16,811,611. The County maintains an Aa-3 rating from Moody's Investors Service.

WAYNE COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001
UNAUDITED

Economic Factors and Next Year's Budgets and Rates

Ideally situated in the heart of a diverse region and located less than a one-hour drive from the cities of Cleveland, Akron, Canton, and Mansfield, the County is quickly becoming a county of choice for economic development due to its accessibility. While economic downturns have had its effect on the County with some plant slowdowns, the County is on track to once again be one of the leading counties in the State of Ohio for capital investments, regardless of County population. The County has also facilitated a number of quality economic development projects. Two projects currently underway, LuK, Inc. and TeKFOR USA, are prime examples of why the County is considered one of the top industrial development areas in the state.

The County also has a strong agricultural economy which it hopes to sustain in the years ahead.

The County's current population of 111,564 places it as the 24th most populous of the State's 88 counties.

The County's unemployment rate is currently 4.80%, compared to the 5.70% state average and the 6.30% national average.

These economic factors were considered in preparing the County's budget for fiscal year 2002. Budgeted revenues and other financing sources in the general fund for fiscal year 2002 budget are \$22,116,478, an increase of \$1,014,676 or 4.81% over fiscal year 2001 final budgeted revenues and other financing sources of \$21,101,802. With the continuation of conservative budgeting practices, the County's financial position should remain strong in future years.

Contacting the County's Financial Management

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

WAYNE COUNTY, OHIO
STATEMENT OF NET ASSETS
DECEMBER 31, 2001

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activity	Total	
Assets:				
Equity in pooled cash and cash equivalents	\$41,056,059	\$322,997	\$41,379,056	\$ -
Cash in segregated accounts	428,538	-	428,538	63,540
Investments in segregated accounts	-	-	-	488,147
Deposits	-	-	-	1,000
Receivables:				
Sales taxes	1,368,007	-	1,368,007	-
Real and other taxes	12,192,736	-	12,192,736	-
Accounts	223,693	25,759	249,452	115,281
Internal loans	2,027	(2,027)	-	-
Due from other governments	8,140,311	-	8,140,311	-
Accrued interest	259,801	-	259,801	-
Prepayments	375,184	1,066	376,250	4,497
Materials and supplies inventory	214,172	-	214,172	-
Loans receivable	259,111	-	259,111	-
Capital assets:				
Land and construction in progress	8,753,948	423,726	9,177,674	-
Depreciable capital assets, net	16,404,428	1,436,614	17,841,042	8,172
Total capital assets	<u>25,158,376</u>	<u>1,860,340</u>	<u>27,018,716</u>	<u>8,172</u>
Total assets	<u>89,678,015</u>	<u>2,208,135</u>	<u>91,886,150</u>	<u>680,637</u>
Liabilities:				
Accounts payable	1,122,803	3,994	1,126,797	6,527
Contracts payable	989,408	36,197	1,025,605	-
Retainage payable	9,628	-	9,628	-
Accrued wages and benefits	961,236	2,864	964,100	17,590
Compensated absences	7,078	-	7,078	-
Due to other governments	1,356,886	3,030	1,359,916	-
Deferred revenue	12,080,746	-	12,080,746	-
Accrued interest payable	76,101	-	76,101	-
Amount to be repaid to claimants	14,706	-	14,706	-
Claims payable	754,832	-	754,832	-
Unamortized premium on notes	15,388	-	15,388	-
Long-term liabilities:				
Due within one year	10,949,546	7,240	10,956,786	-
Due in more than one year	1,769,584	3,835	1,773,419	-
Total liabilities	<u>30,107,942</u>	<u>57,160</u>	<u>30,165,102</u>	<u>24,117</u>
Net Assets:				
Invested in capital assets, net of related debt	14,511,877	1,860,340	16,372,217	8,172
Restricted for:				
Capital projects	4,939,286	-	4,939,286	-
Debt service	212,185	-	212,185	-
Human services programs	13,861,900	-	13,861,900	-
Community development projects	1,054,879	-	1,054,879	-
Other purposes	6,700,689	-	6,700,689	-
Unrestricted	<u>18,289,257</u>	<u>290,635</u>	<u>18,579,892</u>	<u>648,348</u>
Total net assets	<u>\$59,570,073</u>	<u>\$2,150,975</u>	<u>\$61,721,048</u>	<u>\$656,520</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General government:				
Legislative and executive	\$8,335,583	\$2,986,459	\$95,111	\$ -
Judicial	3,712,849	1,073,796	78,507	-
Public safety	8,452,793	1,903,540	918,602	-
Public works	4,672,244	220,978	326,896	1,288,502
Health	388,429	248,540	1,185	-
Human services.	30,608,536	2,035,103	17,023,410	-
Conservation and recreation	47,500	11,744	699	-
Economic development and assistance . .	174,503	-	481,934	-
Urban redevelopment and housing	391,930	127,984	8,638	-
Other	916,018	304,624	11,715	-
Interest and fiscal charges	336,265	132,856	-	-
Total governmental activities	58,036,650	9,045,624	18,946,697	1,288,502
Business-Type Activities:				
Sewer.	390,647	239,577	-	-
Total business-type activity	390,647	239,577	-	-
Total primary government	\$58,427,297	\$9,285,201	\$18,946,697	\$1,288,502
Component Unit:				
Nick Amster Sheltered Workshop, Inc. . .	\$4,487,493	\$697,085	\$3,586,772	\$ -

General Revenues:

Property taxes levied for:

General fund.	
Human services - County Board of MRDD .	
Human services - Children Services Board .	
Human services - Care Center.	
Sales tax	
Grants and entitlements not restricted to specific programs	
Investment earnings	
Miscellaneous	
Transfers	
Total general revenues and transfers	
Change in net assets	
Net assets at beginning of year.	
Net assets at end of year	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Net (Expense) Revenue
and Changes in Net Assets**

Primary Government			
Governmental Activities	Business-Type Activity	Total	Component Unit
(\$5,254,013)	\$ -	(\$5,254,013)	\$ -
(2,560,546)	-	(2,560,546)	-
(5,630,651)	-	(5,630,651)	-
(2,835,868)	-	(2,835,868)	-
(138,704)	-	(138,704)	-
(11,550,023)	-	(11,550,023)	-
(35,057)	-	(35,057)	-
307,431	-	307,431	-
(255,308)	-	(255,308)	-
(599,679)	-	(599,679)	-
(203,409)	-	(203,409)	-
<u>(28,755,827)</u>	<u>-</u>	<u>(28,755,827)</u>	<u>-</u>
-	(151,070)	(151,070)	-
-	(151,070)	(151,070)	-
<u>(28,755,827)</u>	<u>(151,070)</u>	<u>(28,906,897)</u>	<u>-</u>
-	-	-	(203,636)
3,127,727	-	3,127,727	-
6,116,063	-	6,116,063	-
1,566,346	-	1,566,346	-
1,029,394	-	1,029,394	-
13,112,997	-	13,112,997	-
3,818,853	-	3,818,853	-
3,200,565	-	3,200,565	66,897
1,792,559	-	1,792,559	752
(296,000)	296,000	-	-
<u>33,468,504</u>	<u>296,000</u>	<u>33,764,504</u>	<u>67,649</u>
4,712,677	144,930	4,857,607	(135,987)
<u>54,857,396</u>	<u>2,006,045</u>	<u>56,863,441</u>	<u>792,507</u>
<u>\$59,570,073</u>	<u>\$2,150,975</u>	<u>\$61,721,048</u>	<u>\$656,520</u>

WAYNE COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2001

	General	Motor Vehicle and Gas Tax	County Board of MRDD
Assets:			
Equity in pooled cash and cash equivalents	\$11,454,338	\$1,994,784	\$7,187,031
Cash in segregated accounts	19,399	-	-
Receivables:			
Sales taxes	1,294,245	73,762	-
Real and other taxes	3,239,522	-	6,287,683
Accounts	89,405	12,902	29,965
Due from other funds.	-	-	-
Due from other governments.	1,587,949	2,624,191	546,021
Accrued interest	258,507	-	50
Advances to other funds	9,000	-	-
Prepayments	165,077	20,871	64,621
Materials and supplies inventory	122,501	19,596	38,611
Loans receivable.	-	-	-
Total assets	\$18,239,943	\$4,746,106	\$14,153,982
Liabilities:			
Accounts payable	\$351,085	\$21,732	\$171,850
Contracts payable	-	59,045	-
Retainage payable	-	-	-
Accrued wages and benefits	342,496	68,377	231,836
Compensated absences payable	7,078	-	-
Due to other funds	181,353	39,953	116,041
Due to other governments	579,059	84,573	231,848
Advances from other funds.	-	-	-
Deferred revenue.	5,468,899	2,379,399	6,784,739
Amount to be repaid to claimants	14,706	-	-
Total liabilities	6,944,676	2,653,079	7,536,314
Fund Balances:			
Reserved for encumbrances	1,227,601	896,400	428,811
Reserved for prepayments	165,077	20,871	64,621
Reserved for materials and supplies inventory.	122,501	19,596	38,611
Reserved for loans	-	-	-
Reserved for advances	9,000	-	-
Unreserved, undesignated, reported in:			
Designated for landfill contingencies.	550,000	-	-
General fund	9,221,088	-	-
Special revenue funds.	-	1,156,160	6,085,625
Debt service fund	-	-	-
Capital projects funds.	-	-	-
Total fund balances	11,295,267	2,093,027	6,617,668
Total liabilities and fund balances	\$18,239,943	\$4,746,106	\$14,153,982

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Job and Family Services	Children Services Board	Wayne County Care Center	County Building Construction	Other Governmental Funds	Total Governmental Funds
\$565,834	\$2,825,124	\$2,376,443	\$10,309,878	\$3,982,808	\$40,696,240
-	4,776	-	-	404,363	428,538
-	-	-	-	-	1,368,007
-	1,604,914	1,060,617	-	-	12,192,736
80	475	43,577	-	47,289	223,693
-	161,150	-	-	-	161,150
1,097,366	1,039,807	190,101	-	818,632	7,904,067
-	-	-	-	994	259,551
-	-	-	-	-	9,000
25,320	38,076	32,340	-	28,879	375,184
12,684	3,919	12,073	-	4,788	214,172
-	-	-	-	259,111	259,111
<u>\$1,701,284</u>	<u>\$5,678,241</u>	<u>\$3,715,151</u>	<u>\$10,309,878</u>	<u>\$5,546,864</u>	<u>\$64,091,449</u>
\$254,453	\$153,737	28,420	\$ -	\$141,526	\$1,122,803
-	-	-	732,315	198,048	989,408
-	-	-	-	9,628	9,628
76,133	73,090	87,345	-	81,959	961,236
-	-	-	-	-	7,078
206,013	35,226	50,088	-	50,026	678,700
124,385	110,311	96,651	-	130,059	1,356,886
-	-	-	5,000	4,000	9,000
-	2,713,648	1,122,970	-	603,358	19,073,013
-	-	-	-	-	14,706
<u>660,984</u>	<u>3,086,012</u>	<u>1,385,474</u>	<u>737,315</u>	<u>1,218,604</u>	<u>24,222,458</u>
183,755	180,410	76,147	5,529,106	1,328,187	9,850,417
25,320	38,076	32,340	-	28,879	375,184
12,684	3,919	12,073	-	4,788	214,172
-	-	-	-	259,111	259,111
-	-	-	-	-	9,000
-	-	-	-	-	550,000
-	-	-	-	-	9,221,088
818,541	2,369,824	2,209,117	-	2,400,884	15,040,151
-	-	-	-	218,009	218,009
-	-	-	4,043,457	88,402	4,131,859
<u>1,040,300</u>	<u>2,592,229</u>	<u>2,329,677</u>	<u>9,572,563</u>	<u>4,328,260</u>	<u>39,868,991</u>
<u>\$1,701,284</u>	<u>\$5,678,241</u>	<u>\$3,715,151</u>	<u>\$10,309,878</u>	<u>\$5,546,864</u>	<u>\$64,091,449</u>

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WAYNE COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2001

Total governmental fund balances		\$39,868,991
<i>Amounts reported for governmental activities in the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		25,158,376
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Property taxes	\$552,793	
Sales tax	617,147	
Intergovernmental revenues	5,933,925	
Charges for services	54,824	
Interest	194,636	
Total		7,353,325
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds	(1,248,500)	
OPWC loan	(65,338)	
Bond anticipation notes	(9,400,000)	
Compensated absences	(1,981,759)	
Capital lease payable	(23,533)	
Unamortized premium on notes	(15,388)	
Accrued interest payable	(76,101)	
Total		(12,810,619)
Net assets of governmental activities		<u><u>\$59,570,073</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	General	Motor Vehicle and Gas Tax	County Board of MRDD
Revenues:			
Property taxes	\$3,123,643	\$ -	\$6,106,873
Sales taxes	7,614,574	1,144,501	-
Charges for services	4,108,302	16,764	166,017
Licenses and permits.	268,717	-	-
Fines and forfeitures.	315,128	164,198	-
Intergovernmental	3,240,537	4,883,903	4,390,694
Special assessments	-	-	-
Investment income.	3,230,222	-	1,029
Rental income	-	-	-
Other.	912,965	59,576	42,833
Total revenue	22,814,088	6,268,942	10,707,446
Expenditures:			
Current:			
General government:			
Legislative and executive	6,252,384	-	-
Judicial	3,473,783	-	-
Public safety	7,479,868	-	-
Public works	161,845	5,426,606	-
Health	80,446	-	-
Human services.	751,125	-	9,614,309
Conservation and recreation	47,500	-	-
Economic development and assistance	-	-	-
Urban redevelopment and housing	-	-	-
Other.	795,538	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	1,682	-	-
Interest and fiscal charges	631	-	-
Total expenditures.	19,044,802	5,426,606	9,614,309
Excess of revenues under expenditures	3,769,286	842,336	1,093,137
Other financing sources (uses):			
Proceeds from sale of fixed assets	3,226	-	-
Proceeds from sale of notes.	4,500,000	-	-
Premium on notes sold	8,861	-	-
Operating transfers in.	151,569	-	-
Operating transfers (out)	(6,066,394)	(10,890)	(225,000)
Total other financing sources (uses).	(1,402,738)	(10,890)	(225,000)
Net change in fund balances.	2,366,548	831,446	868,137
Fund balances at beginning of year			
(restated)	8,946,029	1,263,650	5,724,389
Increase (decrease) in reserve for inventory .	(17,310)	(2,069)	25,142
Fund balances at end of year	\$11,295,267	\$2,093,027	\$6,617,668

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Job and Family Services	Children Services Board	Wayne County Care Center	County Building Construction	Other Governmental Funds	Total Governmental Funds
\$ -	\$1,563,692	1,027,965	\$ -	\$ -	\$11,822,173
-	-	-	-	-	8,759,075
-	874,750	373,026	7,612	2,022,170	7,568,641
-	-	-	-	7,629	276,346
-	-	-	-	240,717	720,043
8,022,877	2,001,236	2,269,648	-	4,111,950	28,920,845
-	-	-	-	1,343	1,343
-	-	-	-	66,485	3,297,736
-	-	-	75,670	132,856	208,526
576,140	7,107	6,267	120,758	271,691	1,997,337
<u>8,599,017</u>	<u>4,446,785</u>	<u>3,676,906</u>	<u>204,040</u>	<u>6,854,841</u>	<u>63,572,065</u>
-	-	-	-	1,684,308	7,936,692
-	-	-	-	150,575	3,624,358
-	-	-	-	848,584	8,328,452
-	-	-	-	218,594	5,807,045
-	-	-	-	297,427	377,873
9,796,819	4,954,841	3,440,213	-	1,824,862	30,382,169
-	-	-	-	-	47,500
-	-	-	-	174,503	174,503
-	-	-	-	391,930	391,930
-	-	-	-	106,231	901,769
-	-	-	5,522,838	1,444,038	6,966,876
-	-	5,502	-	124,390	131,574
-	-	1,651	193,500	76,813	272,595
<u>9,796,819</u>	<u>4,954,841</u>	<u>3,447,366</u>	<u>5,716,338</u>	<u>7,342,255</u>	<u>65,343,336</u>
<u>(1,197,802)</u>	<u>(508,056)</u>	<u>229,540</u>	<u>(5,512,298)</u>	<u>(487,414)</u>	<u>(1,771,271)</u>
-	-	-	-	-	3,226
-	-	-	4,900,000	-	9,400,000
-	-	-	12,593	-	21,454
329,196	-	-	5,457,939	229,970	6,168,674
-	-	(100,000)	-	(262,390)	(6,664,674)
<u>329,196</u>	<u>-</u>	<u>(100,000)</u>	<u>10,370,532</u>	<u>(32,420)</u>	<u>8,928,680</u>
(868,606)	(508,056)	129,540	4,858,234	(519,834)	7,157,409
1,907,788	3,100,260	2,197,420	4,714,329	4,846,676	32,700,541
1,118	25	2,717	-	1,418	11,041
<u>\$1,040,300</u>	<u>\$2,592,229</u>	<u>\$2,329,677</u>	<u>\$9,572,563</u>	<u>\$4,328,260</u>	<u>\$39,868,991</u>

WAYNE COUNTY, OHIO
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

Net change in fund balances - total governmental funds \$7,157,409

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays (\$8,935,384) exceeded depreciation expense (\$1,254,546) in the current period. 7,680,838

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (446,773)

Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed. 11,041

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (539,142)

Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. (9,268,426)

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (69,736)

Some expenses reported in the statement of activities, such as compensated absences and unamortized premium on notes, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (212,481)

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. 399,947

Change in net assets of governmental activities \$4,712,677

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

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

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Over
				(Under)
Revenues:				
Property taxes	\$3,102,807	\$3,102,807	\$3,125,600	\$22,793
Sales taxes	5,641,654	6,814,000	7,481,303	667,303
Charges for services	3,245,981	3,920,502	4,229,231	308,729
Licenses and permits	174,698	211,000	259,743	48,743
Fines and forfeitures	244,245	295,000	321,739	26,739
Intergovernmental	2,889,631	3,097,093	3,328,260	231,167
Investment income	2,174,115	2,625,900	2,938,833	312,933
Other	588,784	742,631	940,914	198,283
Total revenues.	<u>18,061,915</u>	<u>20,808,933</u>	<u>22,625,623</u>	<u>1,816,690</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	8,103,034	8,393,490	7,053,318	1,340,172
Judicial	3,611,671	3,620,049	3,477,467	142,582
Public safety	8,054,131	8,121,548	7,602,264	519,284
Public works	178,265	177,131	162,912	14,219
Health	166,845	167,457	165,461	1,996
Human services	860,831	860,865	795,055	65,810
Conservation and recreation	71,506	146,505	126,500	20,005
Other	2,204,399	1,769,901	807,675	962,226
Total expenditures	<u>23,250,682</u>	<u>23,256,946</u>	<u>20,190,652</u>	<u>3,066,294</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,188,767)</u>	<u>(2,448,013)</u>	<u>2,434,971</u>	<u>4,882,984</u>
Other financing sources (uses):				
Proceeds from sale of fixed assets	414	500	3,226	2,726
Proceeds from sale of notes.	0	0	4,500,000	4,500,000
Premium on notes sold	0	0	8,861	8,861
Operating transfers in.	268,144	292,369	192,369	(100,000)
Operating transfers out	(3,586,170)	(6,351,235)	(6,105,694)	245,541
Advances out	(100,000)	(100,000)	0	100,000
Total other financing sources (uses).	<u>(3,417,612)</u>	<u>(6,158,366)</u>	<u>(1,401,238)</u>	<u>4,757,128</u>
Net change in fund balance	(8,606,379)	(8,606,379)	1,033,733	9,640,112
Fund balance at beginning of year (restated).	7,617,009	7,617,009	7,617,009	0
Prior year encumbrances appropriated.	<u>1,189,370</u>	<u>1,189,370</u>	<u>1,189,370</u>	<u>0</u>
Fund balance at end of year	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$9,840,112</u>	<u>\$9,640,112</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GAS TAX

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Sales taxes	\$1,130,820	\$1,125,000	\$1,142,074	\$17,074
Charges for services	13,067	13,000	17,223	4,223
Fines and forfeitures	175,905	175,000	165,813	(9,187)
Intergovernmental	4,851,083	4,826,420	4,815,385	(11,035)
Other	29,125	28,675	69,294	40,619
Total revenues.	<u>6,200,000</u>	<u>6,168,095</u>	<u>6,209,789</u>	<u>41,694</u>
Expenditures:				
Current:				
Public works	7,418,234	7,386,329	6,373,524	1,012,805
Total expenditures	<u>7,418,234</u>	<u>7,386,329</u>	<u>6,373,524</u>	<u>1,012,805</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(1,218,234)</u>	<u>(1,218,234)</u>	<u>(163,735)</u>	<u>1,054,499</u>
Other financing uses:				
Operating transfers out	(15,000)	(15,000)	(10,890)	4,110
Total other financing uses.	<u>(15,000)</u>	<u>(15,000)</u>	<u>(10,890)</u>	<u>4,110</u>
Net change in fund balance	(1,233,234)	(1,233,234)	(174,625)	1,058,609
Fund balance at beginning of year	510,578	510,578	510,578	0
Prior year encumbrances appropriated.	<u>722,656</u>	<u>722,656</u>	<u>722,656</u>	<u>0</u>
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$1,058,609</u>	<u>\$1,058,609</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY BOARD OF MRDD

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Property taxes	\$6,148,270	\$6,148,270	\$6,111,276	(\$36,994)
Charges for services	48,704	57,000	139,109	82,109
Intergovernmental	3,290,055	3,088,668	4,461,696	1,373,028
Investment income	427	500	1,071	571
Other	35,081	41,057	44,845	3,788
Total revenues.	<u>9,522,537</u>	<u>9,335,495</u>	<u>10,757,997</u>	<u>1,422,502</u>
Expenditures:				
Current:				
Human services	12,192,618	12,307,193	9,985,827	2,321,366
Total expenditures	<u>12,192,618</u>	<u>12,307,193</u>	<u>9,985,827</u>	<u>2,321,366</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,670,081)</u>	<u>(2,971,698)</u>	<u>772,170</u>	<u>3,743,868</u>
Other financing sources (uses):				
Operating transfers in.	952,714	1,115,000	1,092,073	(22,927)
Operating transfers out	(2,089,256)	(1,887,945)	(1,317,073)	570,872
Total other financing sources (uses).	<u>(1,136,542)</u>	<u>(772,945)</u>	<u>(225,000)</u>	<u>547,945</u>
Net change in fund balance	(3,806,623)	(3,744,643)	547,170	4,291,813
Fund balance at beginning of year	5,595,229	5,595,229	5,595,229	0
Prior year encumbrances appropriated.	<u>284,395</u>	<u>284,395</u>	<u>284,395</u>	<u>0</u>
Fund balance at end of year	<u>\$2,073,001</u>	<u>\$2,134,981</u>	<u>\$6,426,794</u>	<u>\$4,291,813</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JOB AND FAMILY SERVICES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$8,313,572	\$7,064,525	\$6,929,134	(\$135,391)
Other	529,563	450,000	576,060	126,060
Total revenues.	<u>8,843,135</u>	<u>7,514,525</u>	<u>7,505,194</u>	<u>(9,331)</u>
Expenditures:				
Current:				
Human services	10,572,489	10,470,197	10,396,540	73,657
Total expenditures	<u>10,572,489</u>	<u>10,470,197</u>	<u>10,396,540</u>	<u>73,657</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,729,354)</u>	<u>(2,955,672)</u>	<u>(2,891,346)</u>	<u>64,326</u>
Other financing sources (uses):				
Operating transfers in	370,694	315,000	329,196	14,196
Operating transfers out	(1,282,012)	0	0	0
Total other financing sources (uses).	<u>(911,318)</u>	<u>315,000</u>	<u>329,196</u>	<u>14,196</u>
Net change in fund balance	(2,640,672)	(2,640,672)	(2,562,150)	78,522
Fund balance at beginning of year	981,904	981,904	981,904	0
Prior year encumbrances appropriated.	<u>1,658,768</u>	<u>1,658,768</u>	<u>1,658,768</u>	<u>0</u>
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$78,522</u>	<u>\$78,522</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES BOARD

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$1,542,960	\$1,542,960	\$1,564,964	\$22,004
Charges for services	516,227	530,146	858,966	328,820
Intergovernmental	2,170,097	2,118,647	2,138,930	20,283
Other	18,796	20,000	4,917	(15,083)
Total revenues	<u>4,248,080</u>	<u>4,211,753</u>	<u>4,567,777</u>	<u>356,024</u>
Expenditures:				
Current:				
Human services	5,155,276	5,400,728	5,152,866	247,862
Total expenditures	<u>5,155,276</u>	<u>5,400,728</u>	<u>5,152,866</u>	<u>247,862</u>
Net change in fund balance	(907,196)	(1,188,975)	(585,089)	603,886
Fund balance at beginning of year (restated).	2,753,440	2,753,440	2,753,440	0
Prior year encumbrances appropriated.	<u>301,920</u>	<u>301,920</u>	<u>301,920</u>	<u>0</u>
Fund balance at end of year	<u>\$2,148,164</u>	<u>\$1,866,385</u>	<u>\$2,470,271</u>	<u>\$603,886</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WAYNE COUNTY CARE CENTER
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$1,008,993	\$1,008,993	\$1,028,650	\$19,657
Charges for services	362,915	508,601	383,785	(124,816)
Intergovernmental	1,950,791	1,804,106	2,262,257	458,151
Other	22,001	23,000	37,581	14,581
Total revenues.	<u>3,344,700</u>	<u>3,344,700</u>	<u>3,712,273</u>	<u>367,573</u>
Expenditures:				
Current:				
Human services	3,449,763	3,565,462	3,474,147	91,315
Total expenditures	<u>3,449,763</u>	<u>3,565,462</u>	<u>3,474,147</u>	<u>91,315</u>
Excess (deficiency) of revenues over (under) expenditures	(105,063)	(220,762)	238,126	458,888
Other financing sources (uses):				
Operating transfers out	(309,328)	(193,629)	(100,000)	93,629
Total other financing sources (uses).	<u>(309,328)</u>	<u>(193,629)</u>	<u>(100,000)</u>	<u>93,629</u>
Net change in fund balance	(414,391)	(414,391)	138,126	552,517
Fund balance at beginning of year	2,019,545	2,019,545	2,019,545	0
Prior year encumbrances appropriated.	<u>94,846</u>	<u>94,846</u>	<u>94,846</u>	<u>0</u>
Fund balance at end of year	<u><u>\$1,700,000</u></u>	<u><u>\$1,700,000</u></u>	<u><u>\$2,252,517</u></u>	<u><u>\$552,517</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY BUILDING CONSTRUCTION
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
				<u>Over</u>
				<u>(Under)</u>
Revenues:				
Charges for services	\$1,107	\$8,649	\$8,863	\$214
Rental income	9,451	73,846	75,670	1,824
Other	15,808	123,511	126,561	3,050
Total revenues	<u>26,366</u>	<u>206,006</u>	<u>211,094</u>	<u>5,088</u>
Expenditures:				
Capital outlay	7,995,078	12,799,424	11,093,605	1,705,819
Debt service:				
Principal retirement	0	4,500,000	4,500,000	0
Interest and fiscal charges	0	193,500	193,500	0
Total expenditures	<u>7,995,078</u>	<u>17,492,924</u>	<u>15,787,105</u>	<u>1,705,819</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,968,712)</u>	<u>(17,286,918)</u>	<u>(15,576,011)</u>	<u>1,710,907</u>
Other financing sources (uses):				
Proceeds from sale of notes	612,025	4,781,908	4,900,000	118,092
Premium on notes sold	1,573	12,290	12,593	303
Operating transfers in	681,713	5,326,401	5,457,939	131,538
Operating transfers out	(2,000,000)	(1,750,000)	0	1,750,000
Total other financing sources (uses)	<u>(704,689)</u>	<u>8,370,599</u>	<u>10,370,532</u>	<u>1,999,933</u>
Net change in fund balance	<u>(8,673,401)</u>	<u>(8,916,319)</u>	<u>(5,205,479)</u>	<u>3,710,840</u>
Fund balance at beginning of year	<u>8,852,992</u>	<u>8,852,992</u>	<u>8,852,992</u>	<u>0</u>
Prior year encumbrances appropriated	<u>470,409</u>	<u>470,409</u>	<u>470,409</u>	<u>0</u>
Fund balance at end of year	<u>\$650,000</u>	<u>\$407,082</u>	<u>\$4,117,922</u>	<u>\$3,710,840</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
DECEMBER 31, 2001

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and cash equivalents	\$322,997	\$359,819
Receivables:		
Accounts	25,759	-
Accrued interest.	-	250
Due from other funds	-	519,577
Due from other governments	-	236,244
Prepayments	1,066	-
Total current assets	349,822	1,115,890
Noncurrent assets:		
Capital assets:		
Land	423,726	-
Depreciable capital assets, net	1,436,614	-
Total noncurrent assets	1,860,340	-
Total assets	2,210,162	1,115,890
Liabilities:		
Current liabilities:		
Accounts payable.	3,994	-
Contracts payable.	36,197	-
Accrued wages and benefits	2,864	-
Due to other funds	2,027	-
Due to other governments.	3,030	361,058
Claims payable	-	754,832
Total current liabilities.	48,112	1,115,890
Long-term liabilities:		
Compensated absences	11,075	-
Total liabilities.	59,187	1,115,890
Net assets:		
Invested in capital assets.	1,860,340	-
Unrestricted	290,635	-
Total net assets.	\$2,150,975	\$ -

SEE ACCOMPANYING NOTES TO THE BASIS FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
 STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN NET ASSETS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
Operating revenues:		
Charges for services	\$239,577	\$5,497,614
Other	-	-
Total operating revenues.	239,577	5,497,614
Operating expenses:		
Personal services	97,997	-
Contractual services	216,497	-
Materials and supplies	15,470	-
Depreciation	48,347	-
Claims	-	4,884,655
Administrative costs	-	408,065
Other	12,336	14,125
Total operating expenses.	390,647	5,306,845
Operating income (loss)	(151,070)	190,769
Nonoperating revenues:		
Interest revenue	-	9,178
Total nonoperating revenues	-	9,178
Income (loss) before operating transfers	(151,070)	199,947
Operating transfer in	296,000	200,000
Change in net assets	144,930	399,947
Net assets (deficit) at beginning of year (restated)	2,006,045	(399,947)
Net assets at end of year	\$2,150,975	\$0

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Business-Type Activity - Sanitary Sewer District Enterprise Fund	Governmental Activity - Health Care Internal Service Fund
Cash flows from operating activities:		
Cash received from sales/service charges	\$241,204	\$5,129,995
Cash received from other operating revenue.	-	-
Cash payments for personal services	(93,865)	-
Cash payments for contract services.	(183,378)	-
Cash payments for materials and supplies.	(15,470)	-
Cash payments for claims	-	(4,847,636)
Cash payments for administrative costs	-	(408,065)
Cash payments for other expenses.	(12,336)	(14,125)
	<u>(63,845)</u>	<u>(139,831)</u>
Net cash used in operating activities		
Cash flows from noncapital financing activities:		
Cash received from operating transfers in	296,000	200,000
	<u>296,000</u>	<u>200,000</u>
Net cash provided by noncapital financing activities		
Cash flows from investing activities:		
Interest received	-	10,499
	<u>-</u>	<u>10,499</u>
Net cash provided by investing activities.		
Net increase in cash and cash equivalents.	232,155	70,668
Cash and cash equivalents at beginning of year . . .	<u>90,842</u>	<u>289,151</u>
Cash and cash equivalents at end of year.	<u>\$322,997</u>	<u>\$359,819</u>
Reconciliation of operating income (loss) to net cash used in operating activities:		
Operating income (loss)	(\$151,070)	\$190,769
Adjustments:		
Depreciation.	48,347	-
Changes in assets and liabilities:		
Decrease in accounts receivable	1,627	27,144
Increase in due from other funds.	-	(519,577)
Increase in due from other governments.	-	(236,244)
Increase in prepayments	(1,066)	-
Decrease in accounts payable	(3,078)	-
Increase in contracts payable	36,197	-
Increase in accrued wages and benefits	321	-
Increase in due to other funds	2,027	-
Increase in due to other governments	1,491	361,058
Increase in compensated absences payable	1,359	-
Increase in claims payable.	-	37,019
	<u>(\$63,845)</u>	<u>(\$139,831)</u>
Net cash used in operating activities		

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2001

	Private Purpose Trust	Agency
Assets:		
Equity in pooled cash		
and cash equivalents	\$152,119	\$11,667,373
Cash in segregated accounts	31,835	953,787
Receivables:		
Sales taxes	-	32,834
Real and other taxes	-	75,061,002
Accounts	-	1,520
Accrued interest	342	2,472
Due from other governments	-	2,660,636
Prepayments	-	1,990
 Total assets	 184,296	 90,381,614
Liabilities:		
Due to other governments	\$ -	\$89,428,948
Undistributed monies	-	952,666
Deferred revenue	55	-
 Total liabilities	 55	 \$90,381,614
Net Assets:		
Held in trust for other purposes	184,241	
 Total net assets	 \$184,241	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Private Purpose Trust
Additions:	
Interest	\$6,467
Gifts and contributions.	65,989
Total additions.	72,456
Deductions:	
Benefits	98,866
Change in net assets	(26,410)
Net assets at beginning of year.	210,651
Net assets at end of year	\$184,241

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to government units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. 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 basic financial statements include all funds, 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 basic 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 basic financial statements 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 BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

BLENDING COMPONENT UNIT

Wayne County Airport Authority ("Authority") - The Authority is a separate entity from the County. The County Commissioners appoint and replace all Authority Board members. The Authority is fiscally independent from the County; however, it would be misleading to exclude the Authority's operations from that of the County. The operations of the Authority are accounted for as a separate special revenue and a separate capital projects funds.

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 Agency 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 2001, the County contributed \$138,216 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 2001, the County did not contribute to the District. Complete financial statements can be obtained from the Tri-County Solid Waste District, Bolivar, Ohio.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

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 2001, the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio.

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. The County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of for 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 2001.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

Wayne Metropolitan Housing Authority ("Authority") - The five 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 2001.

EXCLUDED OTHER GOVERNMENTS

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, boards, and commissions. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of 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 other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

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

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

B. Basis of Presentation

Government-wide Financial Statements - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activity of the internal service fund is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the single business-type activity of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

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

C. Fund Accounting

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

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

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

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

County Board of Mental Retardation and Developmentally Disabled (MRDD) - This fund accounts 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.

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

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

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.

County Building Construction - This fund accounts for note proceeds, grants, interest income and transfers from other funds which are used to acquire, construct, or improve County buildings.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

Other governmental funds of the County are used to account for (a) the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs; (b) financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary and trust funds; and (c) for grants and other resources whose use is restricted to a particular purpose.

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

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

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

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

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust and agency funds.

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets.

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

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities.

Agency funds are reported using the flow of current financial resources measurement focus.

E. Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 6). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Delinquent property taxes and property taxes for which there is an enforceable legal claim as of December 31, 2001, but which were levied to finance year 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

On governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

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

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

F. Budgetary 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
Care Center Resident Trust 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 2001.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

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 original budget and all budgetary amendments and supplemental appropriations necessary during 2001 are included in the final budget amounts in the budget-to-actual comparisons.

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.

G. Cash and Investments

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

During fiscal year 2001, investments were limited to federal agency securities, 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 certificates of deposit are reported at cost.

The County has invested funds in STAR Ohio during fiscal 2001. 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, 2001.

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 2001 amounted to \$3,230,222 which includes \$2,566,874 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 presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the Treasurer's investment account at year end is provided in Note 4.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

H. Inventories of Materials and Supplies

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. The County's infrastructure consists of roads, bridges and sanitary sewers. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of capital assets is also capitalized.

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

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
Buildings	20 - 40 years	20 - 40 years
Machinery and Equipment	5 - 7 years	5 years
Infrastructure	40 - 50 years	40 - 50 years

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 2001, the net interest expense incurred on proprietary fund construction projects was not material.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

J. Compensated Absences

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

In accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences", a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2001, by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the "Vesting" method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2001, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated 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.

The entire compensated absences liability is reported on the government-wide financial statements.

For governmental fund financial statements, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The noncurrent portion of the liability is not reported. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgements, compensated absences, special termination benefits and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

M. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

During the normal course of operations, the County has numerous transactions between funds. Transfers represent movement of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Interfund transactions that would be treated as revenues and expenditures/expenses if they involved organizations external to the County are treated similarly when involving other funds of the County.

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivable/interfund payable" for the current portion of interfund loans or advances to/from other funds for the non-current portion of interfund loans. All other outstanding balances outstanding between funds are reported as "due to/from other funds." These amounts are eliminated in the Statement of Net Assets, except for any residual balances outstanding between the governmental activities and business-type activities, which are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the governmental fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

N. Fund Balance Reserves and Designations

Reserved or designated fund balances indicate that portion of fund equity which is not available for current appropriation or use. The unreserved or undesignated 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 encumbrances outstanding, prepayments, materials and supplies inventories, loans receivable, and advances as reservations of fund balance in the governmental funds. The County reports amounts set-aside by the County Commissioners for possible contingencies related to the sale of the landfill and future closure and post-closure care costs as a designation of fund balance in the governmental funds. See Note 21 for details.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for the wastewater treatment and self-insurance programs. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund.

P. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of fixed assets, or from grants or outside contributions of resources restricted to capital acquisition and construction.

Q. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

R. Estimates

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

NOTE 3 - ACCOUNTABILITY AND CHANGE IN ACCOUNTING PRINCIPLES

A. Changes in Accounting Principles and Restatement of Fund Balance

For fiscal year 2001, the County has implemented GASB Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions"; GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments"; GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues"; GASB Statement No. 37, "Basic Financial Statements for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 3 - ACCOUNTABILITY AND CHANGE IN ACCOUNTING PRINCIPLES - (Continued)

The government-wide financial statements split the County's programs between business-type and governmental activities. Except for the fund reclassifications and restatement of fund balance explained in this note, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from last year. The beginning net asset amount for governmental activities reflects the change in fund balance for governmental funds at December 2000, caused by the elimination of the internal service fund and the conversion to the accrual basis of accounting.

Governmental Activities - Fund Reclassification and Restatement of Fund Balance - Certain governmental funds have been reclassified to properly reflect their intended purpose in accordance with the standards of GASB Statement No. 34. Certain funds previously reported as internal service funds and expendable trust funds are now reported in the general fund. Certain segregated cash accounts that were previously reported in the general fund and special revenue funds are now reported in private-purpose trust funds and agency funds. In addition, monies that were previously reported in agency funds have been reported in the general fund and special revenues funds. It was also determined that GASB Interpretation No. 6 and GASB Statements No. 33 and No. 36 had an effect on fund balance as previously reported at December 31, 2000.

The fund reclassifications, and the implementation of GASB Interpretation No. 6 and GASB Statements No. 33 and No. 36 had the following effect on the County's governmental fund balances as previously reported follows:

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>	<u>Children Services Board</u>
Fund Balance					
December 31, 2000	\$7,798,844	\$1,220,584	\$5,632,020	\$1,904,082	\$3,962,014
Fund reclassifications	920,253	-	133,015	-	(145,291)
GASB Interpretation No. 6 Adjustments	21,716	3,382	11,311	3,706	19,195
GASB Statements No. 33 and No. 36 Adjustments	<u>205,216</u>	<u>39,684</u>	<u>(51,957)</u>	<u>-</u>	<u>(735,658)</u>
Adjusted Fund Balance, December 31, 2000	<u>\$8,946,029</u>	<u>\$1,263,650</u>	<u>\$5,724,389</u>	<u>\$1,907,788</u>	<u>\$3,100,260</u>

(Continued)

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 3 - ACCOUNTABILITY AND CHANGE IN ACCOUNTING PRINCIPLES - (Continued)

(Continued)	Wayne County <u>Care Center</u>	County Building <u>Construction</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balance				
December 31, 2000	\$2,201,337	\$4,714,329	\$5,243,905	\$32,677,115
Fund reclassifications	(8,880)	-	(413,359)	485,738
GASB Interpretation No. 6 Adjustments	4,963	-	2,725	66,998
GASB Statements No. 33 and No. 36 Adjustments	<u>-</u>	<u>-</u>	<u>13,405</u>	<u>(529,310)</u>
Adjusted Fund Balance, December 31, 2000	<u>\$2,197,420</u>	<u>\$4,714,329</u>	<u>\$4,846,676</u>	<u>\$32,700,541</u>

The transition from governmental fund balance to net assets of the governmental activities is also presented.

Adjusted Fund Balance, December 31, 2000	\$32,700,541
GASB Statement No. 34 Adjustments:	
Capital Assets	17,924,311
Internal Service Fund	(399,947)
Long-Term Liabilities	(3,253,611)
Accrued Interest	(6,365)
Long-Term (Deferred Assets)	<u>7,892,467</u>
Governmental Activities Net Assets, December 31, 2000	<u>\$54,857,396</u>

Business-Type Activities - Fund Reclassification and Restatement of Fund balance - Certain funds previously reported as agency funds are now reported in the Sanitary Sewer District enterprise fund to properly account for the County's sewer operations. The Mt. Eaton Landfill fund, previously reported as an enterprise fund, has been reported as a special revenue fund to properly reflect its intended purpose. The capital assets of the business-type activities have been restated at December 31, 2000, to properly state the capital assets in accordance with the County's new capitalization threshold of \$5,000 (see Note 8.A. for detail).

The fund reclassifications and the adjustment in capital assets had the following effect on fund balance of the business-type activities as previously reported:

	<u>Enterprise</u>
Fund equity as previously reported	\$2,245,070
Fund reclassification	(228,491)
Adjustment for capital assets	<u>(10,534)</u>
Restated net assets as of January 1, 2001	<u>\$2,006,045</u>

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 3 - ACCOUNTABILITY AND CHANGE IN ACCOUNTING PRINCIPLES - (Continued)

B. Deficit Fund Balances

	<u>Deficit</u>
<u>Nonmajor Governmental Funds</u>	
Juvenile Accountability	
Incentive Block Grant	\$ 2,948
Narcotics Task Force	3,575
CHIP Program	15,012
COPS Program	1,408
Federal Bridge Project	72,391

These funds complied with Ohio state law, which does not permit a cash basis deficit at year-end. The general fund is liable for any deficits in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

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;
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;

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

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 for a period not to exceed 180 days and in an amount not to exceed twenty-five percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed twenty-five 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 \$10,268 in undeposited cash on hand which is included on the basic financial statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

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".

Deposits: At year-end, the carrying amount of the County's deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$31,484,969 and the bank balance, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$34,107,180. Of the bank balance:

1. \$21,251,220 was covered by federal depository insurance or surety company bonds deposited with the County; and
2. \$12,855,960 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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

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.

	Category 1	Category 2	Category 3	Fair Value
Federal Agency Securities	\$ -	\$2,508,280	\$ -	\$ 2,508,280
Investment in State Treasurer's Investment Pool				20,609,191
Total Investments				\$23,117,471

The federal agency securities have maturities ranging from October, 2002 to November, 2003.

The classification of cash and cash equivalents on the basic financial statements 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."

A reconciliation between the classifications of cash and cash equivalents on the basic 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 Investments of the Cash Management Pool:		
Federal Agency Securities	(2,508,280)	2,508,280
State Treasurer's Investment Pool	(20,609,191)	20,609,191
Cash on Hand	(10,268)	-
GASB Statement No. 3	\$ 31,484,969	\$23,117,471

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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

B. Component Unit

At June 30, 2001, the carrying amount of the Workshop's deposits was \$57,200 and the bank balance was \$57,200. 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 \$5,940 and \$400, respectively. These amounts have been included on the basic financial statements as a component of "Cash in Segregated Accounts". At June 30, 2001, the Workshop had investments in corporate stock and U.S. Treasury Notes in the amount of \$81,698 and \$406,449, respectively. Investments are presented in the basic financial statements at fair market value. 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 on hand at June 30, 2001.

NOTE 5 - INTERFUND TRANSACTIONS

- A. Interfund transfers for the year ended December 31, 2001, consisted of the following, as reported on the fund statements:

Transfers to General Fund from:	
Nonmajor Governmental Funds	\$ 151,569
Transfers to Job and Family Services Fund from:	
General fund	329,196
Transfers to County Building Construction Fund from:	
General Fund	5,060,000
County Board of MRDD	225,000
Wayne County Care Center	100,000
Nonmajor Governmental Funds	<u>72,939</u>
Total	<u>5,457,939</u>
Transfers to Nonmajor Governmental Funds from:	
General Fund	181,198
Motor Vehicle and Gas Tax	10,890
Nonmajor Governmental Funds	<u>37,882</u>
Total	<u>229,970</u>
Transfers to Sanitary Sewer District Fund from:	
General Fund	296,000
Transfers to Health Care internal service fund from:	
General Fund	<u>200,000</u>
Total	<u>\$6,664,674</u>

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

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

The general fund made a transfer to the County Building Construction fund to subsidize the \$4,693,000 principal and interest payment of the \$4,500,000 bond anticipation note due December 28, 2001.

- B.** Advances from/to other funds consisted of the following at December 31, 2001, as reported on the fund statements:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	County Building Construction	\$5,000
	Nonmajor Governmental Fund	<u>4,000</u>
	Total	<u>\$9,000</u>

The balance in the general fund represents amounts due from other funds that are not expected to be repaid within the next fiscal year.

- C.** Due from/to other funds consisted of the following at December 31, 2001, as reported on the fund statements:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Health Care Internal Service	General Fund	\$181,353
	Motor Vehicle and Gas Tax	39,953
	County Board of MRDD	116,041
	Job and Family Services	44,863
	Children Services Board	35,226
	Wayne County Care Center	50,088
	Nonmajor Governmental Funds	50,026
	Sanitary Sewer	<u>2,027</u>
		<u>519,577</u>
Children Services	Job and Family Services	<u>161,150</u>
	Total	<u>\$680,727</u>

The balance in the Health Care internal service fund represents the portion of the fund deficit charged back to County funds that participated in the self-insurance program.

The balance in the Children Services Board fund and Job and Family Services fund resulted from the time lag between the dates that payments between the funds are made.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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 88% of true value for taxable transmission and distribution property and 25% of true value for all other taxable property. 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 2001 taxes were collected was \$1,784,210,213. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2001, was \$8.75 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

<u>Real Property</u>	
Agricultural	\$ 136,847,050
Residential	1,001,513,970
Commercial/Industrial/Mineral	267,748,720
Tangible Personal Property	280,414,983
<u>Public Utility</u>	
Real	619,550
Personal	<u>97,065,940</u>
Total Assessed Value	<u><u>\$1,784,210,213</u></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.

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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 6 - PROPERTY TAXES - (Continued)

Since the current levy is not intended to finance 2001 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 2002 are shown as 2001 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, 2001 consisted of taxes, accounts (billings for user charged services including unbilled utility services, accrued interest, internal loans, intergovernmental grants and entitlements and CDBG loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items of receivables reported on the Statement of Net Assets follows:

A summary of the principal items of receivables follows:

Governmental Activities:

Permissive sales tax	\$ 1,368,007
Real and other taxes	12,192,736
Accounts	223,693
Accrued interest	259,801
Internal loans	2,027
Due from other governments	8,140,311
Loans	259,111

Business-Type Activities:

Accounts	25,759
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Receivables have been disaggregated on the face of the basic financial statements. The only receivable not expected to be collected within the subsequent year are the CDBG loans made to small business for development projects.

NOTE 8 - CAPITAL ASSETS

- A. The capital asset balances of the governmental activities and business-type activities have been restated due to fund reclassifications (See Note 3.A. for detail) and the increase of the capitalization threshold from \$500 to \$5,000.

	<u>Balance</u>	<u>Adjustments</u>	<u>Restated</u> <u>Balance</u>
<u>Governmental Activities:</u>	<u>12/31/00</u>		<u>12/31/00</u>
Land	\$ 3,547,135	\$ (298,823)	\$ 3,248,312
Buildings and Improvements	20,601,516	(1,617,624)	18,983,892
Equipment	11,215,970	(2,830,919)	8,385,051
Construction in Progress	5,023,853	-	5,023,853
Less: Accumulated Depreciation	<u>-</u>	<u>(17,716,797)</u>	<u>(17,716,797)</u>
Total	<u>\$40,388,474</u>	<u>\$(22,464,163)</u>	<u>\$17,924,311</u>

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 8 - CAPITAL ASSETS - (Continued)

<u>Business-Type Activities:</u>	<u>Balance</u> <u>12/31/00</u>	<u>Adjustments</u>	<u>Restated</u> <u>Balance</u> <u>12/31/00</u>
Land	\$ 431,012	\$ (7,286)	\$ 423,726
Buildings and Improvements	1,172,821	(650)	1,172,171
Sewer Mains	906,413	-	906,413
Equipment	322,551	(245,659)	76,892
Less: Accumulated Depreciation	<u>(855,477)</u>	<u>184,962</u>	<u>(670,515)</u>
Total	<u>\$1,977,320</u>	<u>\$ (68,633)</u>	<u>\$1,908,687</u>

B. Capital asset activity for the fiscal year ended December 31, 2001, was as follows:

	<u>Restated</u> <u>Balance</u> <u>12/31/00</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/01</u>
<u>Governmental Activities:</u>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 3,248,312	\$ 308,115	\$ -	\$ 3,556,427
Construction in Progress	<u>5,023,853</u>	<u>4,915,336</u>	<u>(4,741,668)</u>	<u>5,197,521</u>
Total capital assets, not being depreciated	<u>8,272,165</u>	<u>5,223,451</u>	<u>(4,741,668)</u>	<u>8,753,948</u>
<i>Capital assets, being depreciated:</i>				
Buildings and Improvements	18,983,892	5,341,371	-	24,325,263
Equipment	8,385,051	873,141	(599,049)	8,659,143
Infrastructure	<u>-</u>	<u>2,239,089</u>	<u>-</u>	<u>2,239,089</u>
Total capital assets, being depreciated	<u>27,368,943</u>	<u>8,453,601</u>	<u>(599,049)</u>	<u>35,223,495</u>
<i>Less: Accumulated Depreciation</i>				
Buildings and Improvements	(12,263,291)	(400,197)	-	(12,663,488)
Equipment	<u>(5,453,506)</u>	<u>(854,349)</u>	<u>152,276</u>	<u>(6,155,579)</u>
Total Accumulated Depreciation	<u>(17,716,797)</u>	<u>(1,254,546)</u>	<u>152,276</u>	<u>(18,819,067)</u>
Total capital assets being depreciated, net	<u>9,652,146</u>	<u>7,199,055</u>	<u>(446,773)</u>	<u>16,404,428</u>
Governmental Activities Capital Assets, Net	<u>\$ 17,924,311</u>	<u>\$12,422,506</u>	<u>\$(5,188,441)</u>	<u>\$ 25,158,376</u>

Under GASB Statement No. 34, the County has elected to “phase in” the retroactive reporting of infrastructure assets. The County plans to retroactively report infrastructure capital assets in the 2002 basic financial statements. Only infrastructure capital assets acquired or constructed in 2001 are reflected in the basic financial statements for the fiscal year ended December 31, 2001.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 8 - CAPITAL ASSETS - (Continued)

	<u>Restated Balance 12/31/00</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/01</u>
<u>Business-Type Activities:</u>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 423,726	\$ -	\$ -	\$ 423,726
Total capital assets, not being depreciated	<u>423,726</u>	<u>-</u>	<u>-</u>	<u>423,726</u>
<i>Capital assets, being depreciated:</i>				
Buildings and Improvements	1,172,171	-	-	1,172,171
Sewer Mains	906,413	-	-	906,413
Equipment	<u>76,892</u>	<u>-</u>	<u>-</u>	<u>76,892</u>
Total capital assets, being depreciated	<u>2,155,476</u>	<u>-</u>	<u>-</u>	<u>2,155,476</u>
<i>Less: Accumulated Depreciation:</i>				
Buildings and Improvements	(439,657)	(30,219)	-	(469,876)
Sewer Mains	(153,966)	(18,128)	-	(172,094)
Equipment	<u>(76,892)</u>	<u>-</u>	<u>-</u>	<u>(76,892)</u>
Total Accumulated Depreciation	<u>(670,515)</u>	<u>(48,347)</u>	<u>-</u>	<u>(718,862)</u>
Total capital assets being depreciated, net	<u>1,484,961</u>	<u>(48,347)</u>	<u>-</u>	<u>1,436,614</u>
Business-type activities capital assets, net	<u>\$1,908,687</u>	<u>\$(48,347)</u>	<u>\$ -</u>	<u>\$1,860,340</u>

Depreciation expense was charged to functions/program of the primary government as follows:

<i>Governmental activities:</i>	
Legislative and Executive	\$ 132,838
Judicial	48,301
Public Safety	274,088
Public Works	324,793
Health	9,100
Human Services	451,177
Other	<u>14,249</u>
Total Depreciation Expense - Governmental Activities	<u>\$1,254,546</u>

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 9 - CAPITAL LEASES - LESSEE DISCLOSURE

During a prior year, the County entered into a capitalized lease for the acquisition of two copiers. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases", which defines a capital lease as one which transfers benefits and risks of ownership to the lessee. Capital lease payments have been reclassified and are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reported as function expenditures on the budgetary statements.

Governmental activities capital assets consisting of equipment have been capitalized in the amount of \$39,515. This amount represents the present value of the minimum lease payments at the time of acquisition. A corresponding liability is recorded in the government-wide financial statements. Principal payments in fiscal year 2001 totaled \$1,682 in the general fund and \$5,502 in the Wayne County Care Center special revenue fund.

The following is a schedule of the future long-term minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2001:

<u>Year Ending December 31,</u>	<u>Amount</u>
2002	\$ 9,466
2003	9,466
2004	<u>7,679</u>
Total	<u>26,611</u>
Less: amount representing interest	<u>(3,078)</u>
Present value of net minimum lease payments	<u>\$23,533</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 of the County 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. Each employee of the County Board of Mental Retardation and Development Disabilities 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 360 hours upon retirement from the County.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 10 - COMPENSATED ABSENCES - (Continued)

At December 31, 2001, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,348,813 and vested benefits for sick leave totaled \$124,835. These amounts represent the non-current portion of the vested benefits and are reported in the government-wide financial statements. For business-type activities, vested benefits for vacation leave and compensatory time totaled \$7,240 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 \$508,111 for governmental activities employees and \$3,835 for business-type activities employees was accrued to record termination (severance) payments for employees expected to become eligible to retire in the future.

NOTE 11 - LONG-TERM DEBT

A. The County's long-term compensated absences liability increased \$83,968 from \$1,700,698 to \$1,784,666 in the governmental activities due to the implementation of GASB Interpretation No. 6 and the fund reclassifications described in Note 3.A. The effect on the total governmental activities long-term obligations at January 1, 2001 was an increase from \$3,169,643 to \$3,253,611. The County's long-term obligations at year-end and a schedule of current year activity is as follows:

	<u>Interest Rate</u>	<u>Restated Balance 1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>	<u>Amounts Due in One Year</u>
Governmental Activities:						
<u>General Obligation Bonds</u>						
Sewer District Improvement Bonds	6.375%	\$ 245,000	\$ -	\$ (35,000)	\$ 210,000	\$ 35,000
1991 Human Services Building Bonds	5.500%	925,000	-	(62,500)	862,500	67,500
1992 Human Services Building Bonds	5.700%	<u>192,000</u>	<u>-</u>	<u>(16,000)</u>	<u>176,000</u>	<u>16,000</u>
Total General Obligation Bonds		<u>1,362,000</u>	<u>-</u>	<u>(113,500)</u>	<u>1,248,500</u>	<u>118,500</u>
<u>Bond Anticipation Notes</u>						
Engineer/Justice Facility Improvement	3.00%	-	4,900,000	-	4,900,000	4,900,000
Justice Facility Improvement	1.63%	<u>-</u>	<u>4,500,000</u>	<u>-</u>	<u>4,500,000</u>	<u>4,500,000</u>
Total Bond Anticipation Notes		<u>-</u>	<u>9,400,000</u>	<u>-</u>	<u>9,400,000</u>	<u>9,400,000</u>
<u>Other Long-Term Obligations</u>						
OPWC Loan		76,228	-	(10,890)	65,338	10,890
Compensated Absences		1,784,666	197,093	-	1,981,759	1,414,196
Capital Lease Obligation		<u>30,717</u>	<u>-</u>	<u>(7,184)</u>	<u>23,533</u>	<u>5,960</u>
Total Other Long-Term Obligations		<u>1,891,611</u>	<u>197,093</u>	<u>(18,074)</u>	<u>2,070,630</u>	<u>1,431,046</u>
Total Governmental Activities, Long-Term Obligations		<u>\$3,253,611</u>	<u>\$9,597,093</u>	<u>\$(131,574)</u>	<u>\$12,719,130</u>	<u>\$10,949,546</u>
Business-Type Activities:						
Compensated Absences		<u>\$ 9,716</u>	<u>\$ 1,359</u>	<u>\$ -</u>	<u>\$ 11,075</u>	<u>\$ 7,240</u>
Total Business-Type Activities, Long-Term Obligations		<u>\$ 9,716</u>	<u>\$ 1,359</u>	<u>\$ -</u>	<u>\$ 11,075</u>	<u>\$ 7,240</u>

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 11 - LONG-TERM DEBT - (Continued)

General Obligation Bonds: The County issued bonds in the amount of \$720,000 for sewer improvements on December 1, 1987. These bonds mature on December 1, 2007. On December 1, 1991 and 1992, the County issued Human Services Building bonds in the amount of \$1,350,000 and \$320,000, respectively. These bonds both mature in fiscal year 2012. 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. 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.

Bond Anticipation Notes: On July 11, 2001, the County issued \$4,900,000 in bond anticipation notes to finance costs of acquiring, constructing and improving the Wayne County Engineer's building and acquiring, constructing and improving an addition to the County Justice Center facilities and improving the existing County Justice Center. On December 27, 2001, the County issued \$4,500,000 in bond anticipation notes to finance the acquisition and construction of an addition to the County Justice Center and to finance renovations and improvements to the existing County Justice Center. Both of these bond anticipation notes mature on July 11, 2002. The bond anticipation notes will be retired when the County issues general obligation bonds in June, 2002 (See Note 22 for detail). In accordance with FASB Statement No. 6, "Classification of Short-Term Obligations Expected to Be Refinanced" the bond anticipation notes are considered long-term obligations because they have been replaced with long-term bonds before the financial statements have been issued.

OPWC Loan: The Ohio Public Works Commission loan financed the 1992 resurfacing of County Road 52. The \$163,348 loan has a term of 15 years, maturing on January 1, 2008, 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.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2001, are as follows:

Year Ended	G.O. Bonds		OPWC Loan		Total
	Principal	Interest	Principal	Interest	
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	128,500	48,572	10,890	-	187,962
2006	133,500	41,093	10,890	-	185,483
2007-2011	557,500	100,482	10,888	-	668,870
2012	<u>61,000</u>	<u>4,485</u>	-	-	<u>65,485</u>
	<u>\$1,248,500</u>	<u>\$383,473</u>	<u>\$65,338</u>	<u>\$ -</u>	<u>\$1,697,311</u>

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 11 - LONG-TERM DEBT - (Continued)

- 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 \$42,074,764 as of December 31, 2001.

NOTE 12 - BOND ANTICIPATION NOTES

On December 28, 2000, the County issued \$4,500,000 in bond anticipation notes to finance the acquisition and construction of an addition to the County Justice Center and to finance renovations and improvements to the existing County Justice Center. The bond anticipation notes were reported as a liability in the County Building Construction capital projects fund, the fund which received the proceeds. The notes had an interest rate of 4.30% and matured on December 28, 2001.

	Balance Outstanding <u>1/1/01</u>	<u>Additions</u>	<u>Reductions</u>	Balance Outstanding <u>12/31/01</u>
<u>County Building Construction</u>				
Justice Facility Improvement	<u>\$4,500,000</u>	<u>\$ -</u>	<u>\$(4,500,000)</u>	<u>\$ 0</u>

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 BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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 2001 at the corresponding monthly premiums:

	<u>Family</u>	<u>Single</u>
Plan No. 1	\$1,004.80	\$334.92
Plan No. 2	427.28	193.16
Engineer Plan No. 1	1,103.98	367.98
Engineer Plan No. 2	445.80	207.00
Sheriff Union Plan	1,013.80	339.44
Medway Plan No. 1	1,346.30	448.76
Medway Plan No. 2	543.66	252.44

An excess coverage insurance policy covers individual claims in excess of \$70,000 up to a maximum of \$1,000,000. The County had four occurrences in which settled claims exceeded coverage provided by the fund on an individual level for 2001 in the amount of \$198,987. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$754,832 reported in the Health Care internal service fund at December 31, 2001, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by FASB 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 \$252.44 to \$448.76 and \$543.66 to \$1,346.30, respectively.

Changes in the fund's liability amount in 2001 and 2000 were:

<u>Year</u>	<u>Beginning</u>	<u>Current Year</u>	<u>Claims</u>	<u>End of Year</u>
<u>Liability</u>	<u>of Year</u>	<u>Claims and</u>	<u>Payments</u>	<u>Liability</u>
	<u>Liability</u>	<u>Changes in</u>		
		<u>Estimates</u>	<u>Payments</u>	
2001	\$717,813	\$4,884,655	\$(4,847,636)	\$754,832
2000	730,292	4,522,705	(4,535,184)	717,813

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for 2001 was 8.5 percent for employees other than law enforcement. In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1 percent. All other members of the PERS law enforcement program were placed in a newly named public safety division and continued to contribute at 9%. The employer contribution rate for employees other than law enforcement was 13.55 percent of covered payroll; 9.25 percent was the portion used to fund pension obligations for 2001. The employer contribution rate for law enforcement employees was 16.70 percent of covered payroll; 12.40 percent was the portion used to fund pension obligations for 2001. The County's contributions for pension obligations to the PERS for the years ended December 31, 2001, 2000, and 1999 were \$2,826,465, \$2,600,440, and \$2,897,506, respectively; 67.30 percent has been contributed for 2001 and 100 percent for 2000 and 1999. \$924,325, representing the unpaid contribution for 2001, 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 Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio 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 Ohio issues a publicly available financial report that includes financial statements and required supplementary information for STRS Ohio. That report may be obtained by writing to the State Teachers Retirement System of Ohio, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3% of their annual covered salary and the County is required to contribute 14%; 9.5% was the portion used to fund pension obligations. Contribution rates are established by STRS Ohio Retirement Board, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. The County's contributions for pension obligations to STRS Ohio for the years ended December 31, 2001, 2000, and 1999 were \$129,204, \$113,884, and \$101,831, respectively; 96.06% been contributed for 2001 and 100% for the years 2000 and 1999. \$5,089, representing the unpaid contributions for 2001, is recorded as a liability within the respective funds.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

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. 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 PERS law enforcement program was separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2001 employer contribution rate for local government employers was 13.55% of covered payroll; 4.30% was the portion that was used to fund health care. The law enforcement employer rate for 2001 was 16.70% of covered payroll; 4.30% 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 \$1,263,213.

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.

As of December 31, 2000 (the latest information available), the unaudited estimated net assets available for future OPEB payments were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively, at December 31, 2000 (the latest information available). The number of benefit recipients eligible for OPEB at December 31, 2000 (the latest information available) was 411,076.

In January 2001, House Bill 416 divided the PERS law enforcement program into two separate divisions with separate employee contribution rates and benefits. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. All other members of the PERS law enforcement program were placed in a newly named public safety division and continue to contribute at 9.0%. The employer contribution rate for both the law enforcement and public safety divisions is 16.70%.

Law enforcement officer benefits permit age and service retirement at an earlier age with a different formula than that for PERS members not covered under this division.

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, 2001, Comprehensive Annual Financial Report.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 15 - POSTEMPLOYMENT BENEFITS (Continued)

B. State Teachers Retirement System

Comprehensive health care benefits are provided to retired teachers and their dependents through the STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligations to contribute are established by STRS Ohio 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 4.5% of covered payroll for the fiscal year ended June 30, 2001. For the County, this amount equaled \$73,831 during calendar year 2001. As of June 30, 2001, the balance in the Health Care Reserve Fund was \$3.256 billion and eligible benefit recipients totaled 102,132 for STRS Ohio as a whole. For the fiscal year ended June 30, 2001, net health care costs paid by STRS Ohio were \$300,772,000.

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP) and Actual presented for the general fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (a) Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis).

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the major governmental funds is as follows:

Net Change in Fund Balances

	<u>General</u>	<u>Motor Vehicle Gas Tax</u>	<u>County Board of MRDD</u>	<u>Job and Family Services</u>	<u>Children Services Board</u>	<u>Wayne County Care Center</u>	<u>County Building Construction</u>
Budget basis	\$ 1,033,733	\$(174,625)	\$ 547,170	\$(2,562,150)	\$(585,089)	\$138,126	\$(5,205,479)
Net adjustment for revenue accruals	188,465	59,153	(50,551)	1,093,823	(120,992)	(35,367)	(7,054)
Net adjustment for expenditure accruals	(369,069)	10,743	(210,901)	112,409	(111,315)	(67,155)	3,878,811
Net adjustment for other sources/uses	(1,500)	-	-	-	-	-	-
Adjustment for encumbrances	<u>1,514,919</u>	<u>936,175</u>	<u>582,419</u>	<u>487,312</u>	<u>309,340</u>	<u>93,936</u>	<u>6,191,956</u>
GAAP basis	<u>\$ 2,366,548</u>	<u>\$ 831,446</u>	<u>\$ 868,137</u>	<u>\$ (868,606)</u>	<u>\$(508,056)</u>	<u>\$129,540</u>	<u>\$ 4,858,234</u>

NOTE 17 - CONTRACTUAL COMMITMENTS

As of December 31, 2001, the County has entered into various contracts for the construction of the Wayne County Municipal Court Building and the renovation of the Engineer's Central Facility. A summary of the primary contractual commitments outstanding at December 31, 2001, follows:

	<u>Contractual Cost Estimate</u>	<u>Costs Incurred by December 31</u>	<u>Remaining Contractual Commitment</u>
<u>Municipal Court Building:</u>			
Bogner Construction	\$5,300,586	\$1,202,862	\$4,097,724
Schmid Plumbing & Heating	1,317,460	41,301	1,276,159
McClintock Electric Inc.	837,168	63,959	773,209
Central Fire Protection Inc.	<u>113,870</u>	<u>6,975</u>	<u>106,895</u>
Total Municipal Court Building	<u>\$7,569,084</u>	<u>\$1,315,097</u>	<u>\$6,253,987</u>

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 17 - CONTRACTUAL COMMITMENTS - (Continued)

	<u>Contractual Cost Estimate</u>	<u>Costs Incurred by December 31</u>	<u>Remaining Contractual Commitment</u>
<u>Engineer's Central Facility:</u>			
Campbell Construction	\$ 2,016,739	\$1,368,104	\$ 648,635
The K Company	384,000	168,300	215,700
Holmesville Electric Inc.	348,193	233,439	114,754
Abbott Electric Inc.	6,785	2,059	4,726
Soehnlen Piping Co.	325,063	196,377	128,686
Freeman Construction Co.	<u>199,000</u>	<u>199,000</u>	<u>0</u>
Total Engineer's Central Facility	<u>\$ 3,279,780</u>	<u>\$2,167,279</u>	<u>\$1,112,501</u>
 Total Contractual Commitments	 <u>\$10,848,864</u>	 <u>\$3,482,376</u>	 <u>\$7,366,488</u>

NOTE 18 - 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.

NOTE 19 - 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 basic financial statements. For the Workshop's year ended June 30, 2001, the County's contributions totaled \$3,586,772.

NOTE 20 - CONDUIT DEBT OBLIGATIONS

The County has served as the issuer of two industrial revenue bonds totaling \$7,440,000, with an outstanding principal of \$3,885,560 as of December 31, 2001. The proceeds from the \$4,940,000 issue were used to acquire, construct, improve and equip nursing home facilities and the proceeds from the \$2,500,000 issue were used to acquire robotic and other equipment used by the manufacturer. The 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. None are the full faith and credit or taxing power of the County pledged to make repayment.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

NOTE 21 - 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 designation for landfill contingencies, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2001, the balance of the designation for landfill contingencies was \$550,000.

NOTE 22 - SIGNIFICANT SUBSEQUENT EVENTS

In April 2002, the County entered into a lease-purchase agreement for eight buses with a principal amount of \$444,768. The principal and interest will be paid from the County Board of MRDD fund in three equal installments of \$161,154 beginning in January 2003. The total interest by year amounts to \$19,080 in 2003, \$12,985 in 2004 and \$6,629 in 2005.

On June 19, 2002, the County issued \$7,900,000 in bonds to finance the acquisition and construction of the County Justice Center. These bonds have an effective interest rate of 4.583% and mature on June 19, 2022. On June 19, 2002, the County issued \$3,600,000 in bonds to finance the acquisition and construction of the Wayne County Engineer's building. These bonds have an effective interest rate of 4.591% and mature on June 19, 2022. A portion of the proceeds of these bond issues were used to repay previously issued bond anticipation notes.

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**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

WAYNE COUNTY, OHIO

COMBINING STATEMENTS - NONMAJOR GOVERNMENTAL FUNDS

Nonmajor 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 nonmajor 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.

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.

Bureau of Support

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

Hazardous Materials

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

Mt. Eaton Landfill

To account for royalties of the Mt. Eaton Landfill.

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.

WAYNE COUNTY, OHIO

COMBINING STATEMENTS - NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Special Revenue Funds - (Continued)

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 separate from other monies collected by the Clerk of Courts.

Airport Fund

To account for monies and transactions between the County and the Wayne County Airport Authority. This fund includes operating activities of the Wayne County Airport Authority.

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.

Other Nonmajor Special Revenue Funds

Victim's Assistance Trust	Pilot Probation Program
Highway Safety Grant	Juvenile Justice Grant
COPS Program	Victim Witness Assistance Program
Law Enforcement	Home Arrest Grant
Litter Control	Geodetic Ground Control
Probation Services	VOCA Grant
Felony Delinquent Care and Custody	Juvenile Accountability Incentive
Recorder's Equipment	Block Grant
Solid Waste District Litter Grant	Court Security Grant
Narcotics Task Force	

WAYNE COUNTY, OHIO

COMBINING STATEMENTS - NONMAJOR GOVERNMENTAL FUNDS

Nonmajor Debt Service Funds

Debt service funds are established to account for the accumulation of financial resources for, and the payment of, general long-term debt principal and interest. The following are the County's nonmajor debt service funds.

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.

Nonmajor Capital Projects Funds

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

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.

Federal Bridge Project

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

Rails to Trails Project

To account for state grants to convert old railroad tracks into bike trails.

Railroad Crossing Improvement

To account for state grants to finance the construction of railroad improvements.

Airport Improvement

To account for donations and contributions from private sources for capital purchases and repairs at the Wayne County Airport Authority.

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2001

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets:				
Equity in pooled cash and cash equivalents	\$3,649,046	\$218,009	\$115,753	\$3,982,808
Cash in segregated accounts.	92,071	-	312,292	404,363
Receivables (net of allowances for uncollectibles):				
Accounts.	47,289	-	-	47,289
Due from other governments.	655,028	-	163,604	818,632
Accrued interest	994	-	-	994
Prepayments	28,879	-	-	28,879
Materials and supplies inventory.	4,788	-	-	4,788
Loans receivable	259,111	-	-	259,111
Total assets	\$4,737,206	\$218,009	\$591,649	\$5,546,864
Liabilities:				
Accounts payable.	\$141,526	\$ -	\$ -	\$141,526
Contracts payable	-	-	198,048	198,048
Retainage payable	-	-	9,628	9,628
Accrued wages and benefits	81,959	-	-	81,959
Due to other funds	50,026	-	-	50,026
Due to other governments	130,059	-	-	130,059
Advances from other funds.	4,000	-	-	4,000
Deferred revenue	555,782	-	47,576	603,358
Total liabilities	963,352	-	255,252	1,218,604
Fund balance:				
Reserved for encumbrances	1,080,192	-	247,995	1,328,187
Reserved for prepayments	28,879	-	-	28,879
Reserved for materials and supplies inventory	4,788	-	-	4,788
Reserved for loans	259,111	-	-	259,111
Unreserved, undesignated, reported in:				
Special revenue funds.	2,400,884	-	-	2,400,884
Debt service fund	-	218,009	-	218,009
Capital projects funds.	-	-	88,402	88,402
Total fund balances	3,773,854	218,009	336,397	4,328,260
Total liabilities and fund balances	\$4,737,206	\$218,009	\$591,649	\$5,546,864

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Charges for services	\$2,009,826	\$ -	\$12,344	\$2,022,170
Licenses and permits.	7,629	-	-	7,629
Fines and forfeitures.	240,717	-	-	240,717
Intergovernmental	2,786,489	-	1,325,461	4,111,950
Special assessments	1,343	-	-	1,343
Investment income.	60,575	-	5,910	66,485
Rental income.	-	132,856	-	132,856
Other.	271,691	-	-	271,691
Total revenues	5,378,270	132,856	1,343,715	6,854,841
Expenditures:				
Current:				
General government:				
Legislative and executive	1,684,308	-	-	1,684,308
Judicial.	150,575	-	-	150,575
Public safety	848,584	-	-	848,584
Public works	218,594	-	-	218,594
Health.	297,427	-	-	297,427
Human services.	1,824,862	-	-	1,824,862
Economic development and assistance	174,503	-	-	174,503
Urban redevelopment and housing	391,930	-	-	391,930
Other	105,431	800	-	106,231
Capital outlay	520	-	1,443,518	1,444,038
Debt service:				
Principal retirement.	-	124,390	-	124,390
Interest and fiscal charges	-	76,813	-	76,813
Total expenditures.	5,696,734	202,003	1,443,518	7,342,255
Excess (deficiency) of revenues over (under) expenditures	(318,464)	(69,147)	(99,803)	(487,414)
Other financing sources (uses):				
Operating transfers in	123,363	79,097	27,510	229,970
Operating transfers out	(31,382)	(79,439)	(151,569)	(262,390)
Total other financing sources (uses).	91,981	(342)	(124,059)	(32,420)
Net change in fund balances	(226,483)	(69,489)	(223,862)	(519,834)
Fund balance, January 1 (restated)	3,998,919	287,498	560,259	4,846,676
Increase in reserve for inventory	1,418	-	-	1,418
Fund balance, December 31	\$3,773,854	\$218,009	\$336,397	\$4,328,260

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WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2001

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research
Assets:				
Equity in pooled cash and cash equivalents	\$283,795	\$606,739	\$64,508	\$11,676
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Accounts	-	60	-	404
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
Prepayments	1,063	5,254	-	-
Materials and supplies inventory	-	-	-	-
Loans receivable	-	-	-	-
Total assets	\$284,858	\$612,053	\$64,508	\$12,080
Liabilities:				
Accounts payable	\$1,699	\$20,995	\$3,172	\$ -
Accrued wages and benefits	2,338	15,535	-	-
Due to other funds	1,888	9,565	-	-
Due to other governments	2,717	17,007	-	-
Advances from other funds	-	-	-	-
Deferred revenue	-	-	-	404
Total liabilities	8,642	63,102	3,172	404
Fund balance:				
Reserved for encumbrances	48,437	436,062	3,459	-
Reserved for prepayments	1,063	5,254	-	-
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved, undesignated, reported in: Special revenue funds	226,716	107,635	57,877	11,676
Total fund balance	276,216	548,951	61,336	11,676
Total liabilities and fund balances	\$284,858	\$612,053	\$64,508	\$12,080

<u>Youth Services Subsidy Grant</u>	<u>Dog and Kennel</u>	<u>Bureau of Support</u>	<u>Hazardous Materials</u>	<u>Mt. Eaton Landfill</u>	<u>Community Development Block Grant</u>
\$129,124	\$107,847	\$464,183	\$40,599	\$285,237	\$540,442
-	-	-	-	-	-
-	2,675	1,622	-	-	-
-	-	134,781	-	-	281,280
-	-	-	-	-	994
-	784	14,306	-	-	-
-	-	4,788	-	-	-
-	-	-	-	-	259,111
<u>\$129,124</u>	<u>\$111,306</u>	<u>\$619,680</u>	<u>\$40,599</u>	<u>\$285,237</u>	<u>\$1,081,827</u>
\$25,403	\$1,516	\$16,083	\$10,232	\$ -	\$ -
-	3,608	36,739	259	-	-
-	965	25,048	-	-	-
-	4,285	45,333	279	-	11,936
-	-	-	-	-	-
-	-	109,377	-	-	267,965
<u>25,403</u>	<u>10,374</u>	<u>232,580</u>	<u>10,770</u>	<u>-</u>	<u>279,901</u>
15,611	12,085	157,884	14,529	-	249,055
-	784	14,306	-	-	-
-	-	4,788	-	-	-
-	-	-	-	-	259,111
<u>88,110</u>	<u>88,063</u>	<u>210,122</u>	<u>15,300</u>	<u>285,237</u>	<u>293,760</u>
<u>103,721</u>	<u>100,932</u>	<u>387,100</u>	<u>29,829</u>	<u>285,237</u>	<u>801,926</u>
<u>\$129,124</u>	<u>\$111,306</u>	<u>\$619,680</u>	<u>\$40,599</u>	<u>\$285,237</u>	<u>\$1,081,827</u>

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WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2001

	Ditch Maintenance	Enforcement and Education	Indigent Driver Alcohol Treatment	Local Emergency Planning
Assets:				
Equity in pooled cash and cash equivalents	\$42,054	\$5,978	\$136,441	\$2,000
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Accounts	-	175	1,777	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
Prepayments	-	-	-	-
Materials and supplies inventory	-	-	-	-
Loans receivable	-	-	-	-
Total assets	<u>\$42,054</u>	<u>\$6,153</u>	<u>\$138,218</u>	<u>\$2,000</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued wages and benefits	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Advances from other funds	-	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:				
Reserved for encumbrances	-	-	-	-
Reserved for prepayments	-	-	-	-
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved, undesignated, reported in:				
Special revenue funds	42,054	6,153	138,218	2,000
Total fund balance	<u>42,054</u>	<u>6,153</u>	<u>138,218</u>	<u>2,000</u>
Total liabilities and fund balances	<u>\$42,054</u>	<u>\$6,153</u>	<u>\$138,218</u>	<u>\$2,000</u>

<u>Certificate of Title Administration</u>	<u>Airport</u>	<u>CHIP Program</u>	<u>Court Computerization Funds</u>	<u>Victim's Assistance Trust</u>	<u>Highway Safety Grant</u>
\$265,104	\$ -	\$ -	\$235,946	\$701	\$ -
-	86,586	-	-	-	-
29,138	-	-	9,669	-	-
-	-	21,925	-	-	5,955
-	-	-	-	-	-
2,876	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$297,118</u>	<u>\$86,586</u>	<u>\$21,925</u>	<u>\$245,615</u>	<u>\$701</u>	<u>\$5,955</u>
\$ -	\$ -	\$35,065	\$4,133	\$ -	\$ -
6,574	-	-	-	-	-
4,783	-	-	-	-	-
7,787	-	1,872	-	-	-
-	-	-	-	-	-
-	-	-	1,962	-	5,955
<u>19,144</u>	<u>-</u>	<u>36,937</u>	<u>6,095</u>	<u>-</u>	<u>5,955</u>
6,705	-	935	29,485	102	-
2,876	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>268,393</u>	<u>86,586</u>	<u>(15,947)</u>	<u>210,035</u>	<u>599</u>	<u>-</u>
<u>277,974</u>	<u>86,586</u>	<u>(15,012)</u>	<u>239,520</u>	<u>701</u>	<u>-</u>
<u>\$297,118</u>	<u>\$86,586</u>	<u>\$21,925</u>	<u>\$245,615</u>	<u>\$701</u>	<u>\$5,955</u>

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WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2001

	<u>COPS Program</u>	<u>Law Enforcement</u>	<u>Litter Control</u>	<u>Probation Services</u>
Assets:				
Equity in pooled cash and cash equivalents	\$738	\$15,134	\$17,050	\$11,526
Cash in segregated accounts	-	5,485	-	-
Receivables (net of allowances for uncollectibles):				
Accounts	-	-	-	833
Due from other governments	39,332	-	4,881	-
Accrued interest	-	-	-	-
Prepayments	-	-	531	-
Materials and supplies inventory	-	-	-	-
Loans receivable	-	-	-	-
Total assets	<u>\$40,070</u>	<u>\$20,619</u>	<u>\$22,462</u>	<u>\$12,359</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$511	\$ -
Accrued wages and benefits	1,056	-	1,302	-
Due to other funds	-	-	1,013	-
Due to other governments	1,090	-	1,872	-
Advances from other funds	-	-	4,000	-
Deferred revenue	39,332	-	4,881	833
Total liabilities	<u>41,478</u>	<u>-</u>	<u>13,579</u>	<u>833</u>
Fund balance:				
Reserved for encumbrances	-	-	10,328	4,322
Reserved for prepayments	-	-	531	-
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved, undesignated, reported in: Special revenue funds	(1,408)	20,619	(1,976)	7,204
Total fund balance	<u>(1,408)</u>	<u>20,619</u>	<u>8,883</u>	<u>11,526</u>
Total liabilities and fund balances	<u>\$40,070</u>	<u>\$20,619</u>	<u>\$22,462</u>	<u>\$12,359</u>

Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Narcotics Task Force	Pilot Probation Program	Juvenile Justice Grant
\$133,700	\$78,097	\$24,997	\$12	\$60,374	\$ -
-	-	-	-	-	-
-	936	-	-	-	-
-	-	-	-	-	-
-	-	531	663	1,309	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$133,700</u>	<u>\$79,033</u>	<u>\$25,528</u>	<u>\$675</u>	<u>\$61,683</u>	<u>-</u>
\$ -	\$13,518	\$1,199	\$ -	\$ -	\$ -
-	-	2,747	1,462	3,611	-
-	-	1,013	967	1,840	-
19,258	-	3,170	1,821	4,102	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>19,258</u>	<u>13,518</u>	<u>8,129</u>	<u>4,250</u>	<u>9,553</u>	<u>-</u>
26,576	9,580	7,792	-	20,939	-
-	-	531	663	1,309	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>87,866</u>	<u>55,935</u>	<u>9,076</u>	<u>(4,238)</u>	<u>29,882</u>	<u>-</u>
<u>114,442</u>	<u>65,515</u>	<u>17,399</u>	<u>(3,575)</u>	<u>52,130</u>	<u>-</u>
<u>\$133,700</u>	<u>\$79,033</u>	<u>\$25,528</u>	<u>\$675</u>	<u>\$61,683</u>	<u>\$ -</u>

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WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2001

	Victim Witness Assistance Program	Home Arrest Grant	Geodetic Ground Control	VOCA Grant
Assets:				
Equity in pooled cash and cash equivalents	\$37,430	\$20,485	\$ -	\$17,607
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Accounts	-	-	-	-
Due from other governments	64,147	92,187	-	4,500
Accrued interest	-	-	-	-
Prepayments	781	781	-	-
Materials and supplies inventory	-	-	-	-
Loans receivable	-	-	-	-
Total assets	\$102,358	\$113,453	-	\$22,107
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$2,000
Accrued wages and benefits	4,154	2,574	-	-
Due to other funds	1,472	1,472	-	-
Due to other governments	4,599	2,931	-	-
Advances from other funds	-	-	-	-
Deferred revenue	49,893	69,140	-	-
Total liabilities	60,118	76,117	-	2,000
Fund balance:				
Reserved for encumbrances	5,614	5,313	-	1,194
Reserved for prepayments	781	781	-	-
Reserved for materials and supplies inventory	-	-	-	-
Reserved for loans	-	-	-	-
Unreserved, undesignated, reported in:				
Special revenue funds	35,845	31,242	-	18,913
Total fund balance	42,240	37,336	-	20,107
Total liabilities and fund balances	\$102,358	\$113,453	\$ -	\$22,107

Juvenile Accountability Incentive Block Grant	Court Security Grant	Total
\$3,052	\$6,470	\$3,649,046
-	-	92,071
-	-	47,289
6,040	-	655,028
-	-	994
-	-	28,879
-	-	4,788
-	-	259,111
<u>\$9,092</u>	<u>\$6,470</u>	<u>\$4,737,206</u>
\$6,000	\$ -	\$141,526
-	-	81,959
-	-	50,026
-	-	130,059
-	-	4,000
6,040	-	555,782
<u>12,040</u>	<u>-</u>	<u>963,352</u>
7,715	6,470	1,080,192
-	-	28,879
-	-	4,788
-	-	259,111
<u>(10,663)</u>	<u>-</u>	<u>2,400,884</u>
<u>(2,948)</u>	<u>6,470</u>	<u>3,773,854</u>
<u>\$9,092</u>	<u>\$6,470</u>	<u>\$4,737,206</u>

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Computerized Legal Research
Revenues:				
Charges for services	\$104,960	\$826,349	\$15,150	\$3,782
Licenses and permits	-	7,629	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	260	6,726	-	-
Total revenues	<u>105,220</u>	<u>840,704</u>	<u>15,150</u>	<u>3,782</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	108,588	1,049,770	-	-
Judicial	-	-	18,545	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development and assistance	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>108,588</u>	<u>1,049,770</u>	<u>18,545</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,368)</u>	<u>(209,066)</u>	<u>(3,395)</u>	<u>3,782</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(3,368)</u>	<u>(209,066)</u>	<u>(3,395)</u>	<u>3,782</u>
Fund balance, January 1 (restated)	<u>279,584</u>	<u>758,017</u>	<u>64,731</u>	<u>7,894</u>
Increase in reserve for inventory	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit), December 31	<u><u>\$276,216</u></u>	<u><u>\$548,951</u></u>	<u><u>\$61,336</u></u>	<u><u>\$11,676</u></u>

Youth Services Subsidy Grant	Dog and Kennel	Bureau of Support	Hazardous Materials	Mt. Eaton Landfill	Community Development Block Grant
\$ -	\$189,022	\$324,541	\$39,066	\$ -	\$ -
-	-	-	-	-	-
-	561	-	-	-	-
183,017	-	1,189,505	-	-	367,914
-	-	-	-	-	-
-	-	-	-	-	32,052
-	13,600	35,681	-	50,046	-
<u>183,017</u>	<u>203,183</u>	<u>1,549,727</u>	<u>39,066</u>	<u>50,046</u>	<u>399,966</u>
-	-	-	-	-	-
-	-	-	-	-	-
198,570	-	-	-	-	-
-	-	-	-	-	-
-	240,166	-	57,261	-	-
-	-	1,824,862	-	-	-
-	-	-	-	-	174,503
-	-	-	-	-	-
-	-	-	-	-	-
<u>198,570</u>	<u>240,166</u>	<u>1,824,862</u>	<u>57,261</u>	<u>-</u>	<u>174,503</u>
<u>(15,553)</u>	<u>(36,983)</u>	<u>(275,135)</u>	<u>(18,195)</u>	<u>50,046</u>	<u>225,463</u>
-	-	-	16,382	-	-
-	-	-	-	-	-
-	-	-	16,382	-	-
<u>(15,553)</u>	<u>(36,983)</u>	<u>(275,135)</u>	<u>(1,813)</u>	<u>50,046</u>	<u>225,463</u>
119,274	137,915	660,817	31,642	235,191	576,463
-	-	1,418	-	-	-
<u>\$103,721</u>	<u>\$100,932</u>	<u>\$387,100</u>	<u>\$29,829</u>	<u>\$285,237</u>	<u>\$801,926</u>

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WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Ditch Maintenance	Enforcement and Education	Indigent Driver Alcohol Treatment	Local Emergency Planning
Revenues:				
Charges for services.	\$ -	\$ -	\$250	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures.	-	1,430	39,090	-
Intergovernmental	-	-	-	17,464
Special assessments	1,343	-	-	-
Investment income.	-	-	-	-
Other.	-	-	-	-
Total revenues	1,343	1,430	39,340	17,464
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial.	-	-	-	-
Public safety	-	-	-	1,082
Public works	-	-	-	-
Health.	-	-	-	-
Human services.	-	-	-	-
Economic development and assistance	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Other	-	-	-	-
Capital outlay	520	-	-	-
Total expenditures.	520	-	-	1,082
Excess (deficiency) of revenues over (under) expenditures	823	1,430	39,340	16,382
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	(16,382)
Total other financing sources (uses).	-	-	-	(16,382)
Net change in fund balances.	823	1,430	39,340	0
Fund balance, January 1 (restated)	41,231	4,723	98,878	2,000
Increase in reserve for inventory	-	-	-	-
Fund balance (deficit), December 31	\$42,054	\$6,153	\$138,218	\$2,000

Certificate of Title Administration	Airport	CHIP Program	Court Computerization Funds	Victim's Assistance Trust	Highway Safety Grant
\$406,826	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	193,590	-	-
-	-	235,662	-	-	23,055
-	-	-	-	-	-
20,625	7,898	-	-	-	-
-	30,024	127,984	-	425	-
<u>427,451</u>	<u>37,922</u>	<u>363,646</u>	<u>193,590</u>	<u>425</u>	<u>23,055</u>
241,508	-	-	-	-	-
-	-	-	129,212	-	-
-	-	-	-	119	61,605
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	391,930	-	-	-
-	105,431	-	-	-	-
-	-	-	-	-	-
<u>241,508</u>	<u>105,431</u>	<u>391,930</u>	<u>129,212</u>	<u>119</u>	<u>61,605</u>
185,943	(67,509)	(28,284)	64,378	306	(38,550)
-	69,000	-	-	-	-
-	(15,000)	-	-	-	-
-	54,000	-	-	-	-
185,943	(13,509)	(28,284)	64,378	306	(38,550)
92,031	100,095	13,272	175,142	395	38,550
-	-	-	-	-	-
<u>\$277,974</u>	<u>\$86,586</u>	<u>(\$15,012)</u>	<u>\$239,520</u>	<u>\$701</u>	<u>\$0</u>

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WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	COPS Program	Law Enforcement	Litter Control	Probation Services
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$6,460
Licenses and permits	-	-	-	-
Fines and forfeitures	-	6,046	-	-
Intergovernmental	23,579	-	127,780	-
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	-	-	3,427	-
Total revenues	<u>23,579</u>	<u>6,046</u>	<u>131,207</u>	<u>6,460</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	27,234	9,464	-	5,053
Public works	-	-	142,122	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development and assistance . .	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>27,234</u>	<u>9,464</u>	<u>142,122</u>	<u>5,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,655)</u>	<u>(3,418)</u>	<u>(10,915)</u>	<u>1,407</u>
Other financing sources (uses):				
Operating transfers in	864	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>864</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(2,791)	(3,418)	(10,915)	1,407
Fund balance, January 1 (restated)	1,383	24,037	19,798	10,119
Increase in reserve for inventory	-	-	-	-
Fund balance (deficit), December 31	<u><u>(\$1,408)</u></u>	<u><u>\$20,619</u></u>	<u><u>\$8,883</u></u>	<u><u>\$11,526</u></u>

Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Narcotics Task Force	Pilot Probation Program	Juvenile Justice Grant
\$ -	\$93,420	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
77,203	-	73,131	55,051	154,834	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	3,518
<u>77,203</u>	<u>93,420</u>	<u>73,131</u>	<u>55,051</u>	<u>154,834</u>	<u>3,518</u>
-	116,643	-	-	-	-
-	-	-	-	-	-
74,092	-	-	59,353	142,604	-
-	-	76,472	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>74,092</u>	<u>116,643</u>	<u>76,472</u>	<u>59,353</u>	<u>142,604</u>	<u>-</u>
<u>3,111</u>	<u>(23,223)</u>	<u>(3,341)</u>	<u>(4,302)</u>	<u>12,230</u>	<u>3,518</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,111	(23,223)	(3,341)	(4,302)	12,230	3,518
111,331	88,738	20,740	727	39,900	(3,518)
-	-	-	-	-	-
<u>\$114,442</u>	<u>\$65,515</u>	<u>\$17,399</u>	<u>(\$3,575)</u>	<u>\$52,130</u>	<u>\$0</u>

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WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Victim Witness Assistance Program	Home Arrest Grant	Geodetic Ground Control	VOCA Grant
Revenues:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	102,018	116,173	3,037	24,774
Special assessments	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
Total revenues	<u>102,018</u>	<u>116,173</u>	<u>3,037</u>	<u>24,774</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	167,799	-
Judicial	-	-	-	-
Public safety	132,649	90,775	-	24,892
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	-	-	-
Economic development and assistance	-	-	-	-
Urban redevelopment and housing	-	-	-	-
Other	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>132,649</u>	<u>90,775</u>	<u>167,799</u>	<u>24,892</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,631)</u>	<u>25,398</u>	<u>(164,762)</u>	<u>(118)</u>
Other financing sources (uses):				
Operating transfers in	27,019	-	-	6,000
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>27,019</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
Net change in fund balances	(3,612)	25,398	(164,762)	5,882
Fund balance, January 1 (restated)	45,852	11,938	164,762	14,225
Increase in reserve for inventory	-	-	-	-
Fund balance (deficit), December 31	<u>\$42,240</u>	<u>\$37,336</u>	<u>\$0</u>	<u>\$20,107</u>

Juvenile Accountability Incentive Block Grant	Court Security Grant	Total
\$ -	\$ -	\$2,009,826
-	-	7,629
-	-	240,717
12,292	-	2,786,489
-	-	1,343
-	-	60,575
-	-	271,691
<u>12,292</u>	<u>-</u>	<u>5,378,270</u>
-	-	1,684,308
-	2,818	150,575
21,092	-	848,584
-	-	218,594
-	-	297,427
-	-	1,824,862
-	-	174,503
-	-	391,930
-	-	105,431
-	-	520
<u>21,092</u>	<u>2,818</u>	<u>5,696,734</u>
<u>(8,800)</u>	<u>(2,818)</u>	<u>(318,464)</u>
4,098	-	123,363
-	-	(31,382)
<u>4,098</u>	<u>-</u>	<u>91,981</u>
(4,702)	(2,818)	(226,483)
1,754	9,288	3,998,919
-	-	1,418
<u>(\$2,948)</u>	<u>\$6,470</u>	<u>\$3,773,854</u>

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2001

	General Obligation Bond Retirement	Debt Retirement	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ -	\$218,009	\$218,009
Total assets	<u>\$ -</u>	<u>\$218,009</u>	<u>\$218,009</u>
Fund balance:			
Unreserved, undesignated, reported in:			
Debt service fund	\$ -	\$218,009	\$218,009
Total fund balance	-	218,009	218,009
Total liabilities and fund balances	<u>\$ -</u>	<u>\$218,009</u>	<u>\$218,009</u>

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	General Obligation Bond Retirement	Debt Retirement	Total
Revenues:			
Rental income	\$ -	\$132,856	\$132,856
Total revenues	-	132,856	132,856
Expenditures:			
Current:			
Other	-	800	800
Debt service:			
Principal retirement	-	124,390	124,390
Interest and fiscal charges	-	76,813	76,813
Total expenditures	-	202,003	202,003
Excess (deficiency) of revenues over (under) expenditures	-	(69,147)	(69,147)
Other financing sources (uses):			
Operating transfers in	-	79,097	79,097
Operating transfers out	(79,439)	-	(79,439)
Total other financing sources (uses)	(79,439)	79,097	(342)
Net change in fund balances	(79,439)	9,950	(69,489)
Fund balance, January 1	79,439	208,059	287,498
Fund balance, December 31	\$0	\$218,009	\$218,009

WAYNE COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2001

	<u>Issue II</u>	<u>Justice Center Communications</u>	<u>Federal Bridge Project</u>	<u>Rails to Trails Project</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$96,496	\$ -	\$19,257
Cash in segregated accounts.	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Due from other governments.	-	-	86,577	77,027
Total assets	<u>\$ -</u>	<u>\$96,496</u>	<u>\$86,577</u>	<u>\$96,284</u>
Liabilities:				
Contracts payable	\$ -	\$ -	\$111,392	\$86,656
Retainage payable	-	-	-	9,628
Deferred revenue	-	-	47,576	-
Total liabilities	<u>-</u>	<u>-</u>	<u>158,968</u>	<u>96,284</u>
Fund balance:				
Reserved for encumbrances	-	1,275	246,720	-
Unreserved, undesignated, reported in:				
Capital projects funds.	-	95,221	(319,111)	-
Total fund balance	<u>-</u>	<u>96,496</u>	<u>(72,391)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$96,496</u>	<u>\$86,577</u>	<u>96,284</u>

Railroad Crossing Improvement	Airport Improvement	Total
\$ -	\$ -	\$115,753
-	312,292	312,292
-	-	163,604
<u>\$ -</u>	<u>\$312,292</u>	<u>\$591,649</u>
\$ -	\$ -	\$198,048
-	-	9,628
-	-	47,576
-	-	255,252
-	-	247,995
-	312,292	88,402
-	312,292	336,397
<u>\$ -</u>	<u>\$312,292</u>	<u>\$591,649</u>

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Issue II</u>	<u>Justice Center Communications</u>	<u>Federal Bridge Project</u>	<u>Rails to Trails Project</u>
Revenues:				
Charges for services.	\$ -	\$12,344	\$ -	\$ -
Intergovernmental	159,108	-	1,070,069	96,284
Investment income.	-	-	-	-
Total revenues.	<u>159,108</u>	<u>12,344</u>	<u>1,070,069</u>	<u>96,284</u>
Expenditures:				
Capital outlay.	<u>289,229</u>	<u>1,725</u>	<u>1,051,269</u>	<u>96,595</u>
Total expenditures.	<u>289,229</u>	<u>1,725</u>	<u>1,051,269</u>	<u>96,595</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(130,121)</u>	<u>10,619</u>	<u>18,800</u>	<u>(311)</u>
Other financing sources:				
Operating transfers in.	-	-	-	-
Operating transfers out.	-	-	-	(90,000)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(90,000)</u>
Net change in fund balances.	(130,121)	10,619	18,800	(90,311)
Fund balance (deficit), January 1 . . .	<u>130,121</u>	<u>85,877</u>	<u>(91,191)</u>	<u>90,311</u>
Fund balance (deficit), December 31 . .	<u><u>\$0</u></u>	<u><u>\$96,496</u></u>	<u><u>(\$72,391)</u></u>	<u><u>\$0</u></u>

Railroad Crossing Improvement	Airport Improvement	Total
\$ -	\$ -	12,344
-	-	1,325,461
-	5,910	5,910
-	5,910	1,343,715
4,700	-	1,443,518
4,700	-	1,443,518
(4,700)	5,910	(99,803)
2,510	25,000	27,510
(61,569)	-	(151,569)
(59,059)	25,000	(124,059)
(63,759)	30,910	(223,862)
63,759	281,382	560,259
\$0	\$312,292	\$336,397

WAYNE COUNTY, OHIO

COMBINING STATEMENTS - NONMAJOR FIDUCIARY FUNDS

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

Private Purpose Trust Funds

These funds are accounted for in essentially the same manner as governmental funds.

Care Center Resident Trust

To account for the money held in trust for the residents of the Wayne County Care Center.

Children Services Trust

To account for money held by Children Services Board for the children in the custody of the County.

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

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.

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.

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.

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.

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.

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.

WAYNE COUNTY, OHIO

COMBINING STATEMENTS - NONMAJOR FIDUCIARY FUNDS

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.

Other Agency Funds

Wayne County Library	Chippewa Watershed
Inmate Agency	Park District
Building Standards Fee Assessment	GOCJS Grant Boy's Village 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 STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2001

	Private Purpose Trust			
	Care Center Resident Trust	Children Services Trust	Agency	Totals
Assets:				
Equity in pooled cash and cash equivalents.	\$ -	152,119	\$11,667,373	\$11,819,492
Cash in segregated accounts	31,835	-	953,787	985,622
Receivables:				
Sales taxes.	-	-	32,834	32,834
Real and other taxes	-	-	75,061,002	75,061,002
Accounts.	-	-	1,520	1,520
Accrued interest	-	342	2,472	2,814
Due from other governments.	-	-	2,660,636	2,660,636
Prepayments.	-	-	1,990	1,990
	31,835	152,461	90,381,614	90,565,910
Total assets				
Liabilities:				
Due to other governments	\$ -	\$ -	\$89,428,948	\$89,428,948
Undistributed monies	-	-	952,666	952,666
Deferred revenue.	-	55	-	55
	-	55	\$90,381,614	90,381,669
Total liabilities.				
Net Assets:				
Held in trust for other purposes	31,835	152,406		184,241
	31,835	152,406		184,241
Total net assets.				
	\$31,835	\$152,406		\$184,241

WAYNE COUNTY, OHIO
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Care Center Resident Trust	Children Services Trust	Total
Additions:			
Interest	\$308	\$6,159	\$6,467
Gifts and contributions.	46,429	19,560	65,989
Total additions.	<u>46,737</u>	<u>25,719</u>	<u>72,456</u>
Deductions:			
Benefits	46,216	52,650	98,866
Change in net assets	521	(26,931)	(26,410)
Net assets at beginning of year.	<u>31,314</u>	<u>179,337</u>	<u>210,651</u>
Net assets at end of year	<u>\$31,835</u>	<u>\$152,406</u>	<u>\$184,241</u>

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2001

	<u>Restated Balance 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
District Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$412,895	\$1,858,715	\$1,783,807	\$487,803
Total assets.	<u>\$412,895</u>	<u>\$1,858,715</u>	<u>\$1,783,807</u>	<u>\$487,803</u>
Liabilities:				
Due to other governments	\$412,895	\$1,858,715	\$1,783,807	\$487,803
Total liabilities	<u>\$412,895</u>	<u>\$1,858,715</u>	<u>\$1,783,807</u>	<u>\$487,803</u>
Alimony and Child Support				
Assets:				
Cash in segregated accounts	\$187,643	\$24,701	\$187,643	\$24,701
Total assets	<u>\$187,643</u>	<u>\$24,701</u>	<u>\$187,643</u>	<u>\$24,701</u>
Liabilities:				
Undistributed monies	\$187,643	\$24,701	\$187,643	\$24,701
Total liabilities.	<u>\$187,643</u>	<u>\$24,701</u>	<u>\$187,643</u>	<u>\$24,701</u>
Undivided Taxes				
Assets:				
Equity in pooled cash and cash equivalents	\$2,729,289	\$80,590,697	\$77,357,266	\$5,962,720
Real and other taxes receivable	74,171,216	65,026,509	64,432,309	74,765,416
Total assets.	<u>\$76,900,505</u>	<u>\$145,617,206</u>	<u>\$141,789,575</u>	<u>\$80,728,136</u>
Liabilities:				
Due to other governments	\$76,900,505	\$145,617,206	\$141,789,575	\$80,728,136
Total liabilities.	<u>\$76,900,505</u>	<u>\$145,617,206</u>	<u>\$141,789,575</u>	<u>\$80,728,136</u>
Mental Health and Recovery Board				
Assets:				
Equity in pooled cash and cash equivalents	\$3,192,049	\$10,152,913	\$9,379,632	\$3,965,330
Total assets.	<u>\$3,192,049</u>	<u>\$10,152,913</u>	<u>\$9,379,632</u>	<u>\$3,965,330</u>
Liabilities:				
Due to other governments	\$3,192,049	\$10,152,913	\$9,379,632	\$3,965,330
Total liabilities.	<u>\$3,192,049</u>	<u>\$10,152,913</u>	<u>\$9,379,632</u>	<u>\$3,965,330</u>

- - - Continued

WAYNE COUNTY, OHIO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
DECEMBER 31, 2001

	Restated Balance 12/31/00	Additions	Reductions	Balance 12/31/01
Payroll Agency				
Assets:				
Equity in pooled cash and cash equivalents	\$569,943	\$40,143,704	\$40,339,148	\$374,499
Total assets	<u>\$569,943</u>	<u>\$40,143,704</u>	<u>\$40,339,148</u>	<u>\$374,499</u>
Liabilities:				
Due to other governments	\$507,726	\$40,143,704	\$40,276,931	\$374,499
Deposits held and due to others	62,217	-	62,217	0
Total liabilities	<u>\$569,943</u>	<u>\$40,143,704</u>	<u>\$40,339,148</u>	<u>\$374,499</u>
Undivided and Library Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$799	\$8,053,892	\$8,054,691	\$0
Due from other governments.	1,924,816	1,728,956	1,924,816	1,728,956
Total assets	<u>\$1,925,615</u>	<u>\$9,782,848</u>	<u>\$9,979,507</u>	<u>\$1,728,956</u>
Liabilities:				
Due to other governments	\$1,925,615	\$9,782,848	\$9,979,507	\$1,728,956
Total liabilities	<u>\$1,925,615</u>	<u>\$9,782,848</u>	<u>\$9,979,507</u>	<u>\$1,728,956</u>
Soil and Water Conservation				
Assets:				
Equity in pooled cash and cash equivalents	\$70,598	\$325,486	\$348,199	\$47,885
Total assets	<u>\$70,598</u>	<u>\$325,486</u>	<u>\$348,199</u>	<u>\$47,885</u>
Liabilities:				
Due to other governments	\$70,598	\$325,486	\$348,199	\$47,885
Total liabilities	<u>\$70,598</u>	<u>\$325,486</u>	<u>\$348,199</u>	<u>\$47,885</u>
Undivided Auto				
Assets:				
Equity in pooled cash and cash equivalents	\$400,879	\$2,169,584	\$2,188,492	\$381,971
Sales taxes receivable	32,086	32,834	32,086	32,834
Due from other governments.	921,466	916,907	921,466	916,907
Total assets	<u>\$1,354,431</u>	<u>\$3,119,325</u>	<u>\$3,142,044</u>	<u>\$1,331,712</u>
Liabilities:				
Due to other governments	\$1,354,431	\$3,119,325	\$3,142,044	\$1,331,712
Total liabilities	<u>\$1,354,431</u>	<u>\$3,119,325</u>	<u>\$3,142,044</u>	<u>\$1,331,712</u>

- - - Continued

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 DECEMBER 31, 2001

	<u>Restated Balance 12/31/00</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/01</u>
Subdivision Agency				
Assets:				
Equity in pooled cash and cash equivalents	\$276,749	\$72,637,589	\$72,914,338	\$0
Total assets	<u>\$276,749</u>	<u>\$72,637,589</u>	<u>\$72,914,338</u>	<u>\$0</u>
Liabilities:				
Due to other governments	\$276,749	\$72,637,589	\$72,914,338	\$0
Total liabilities	<u>\$276,749</u>	<u>\$72,637,589</u>	<u>\$72,914,338</u>	<u>\$0</u>
Other Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$422,515	\$2,273,158	\$2,248,508	\$447,165
Cash in segregated accounts.	529,119	929,086	529,119	929,086
Real and other taxes receivable	296,074	295,586	296,074	295,586
Accounts receivable	2,878	1,520	2,878	1,520
Accrued interest	11	2,472	11	2,472
Due from other governments	0	14,773	-	14,773
Prepayments.	0	1,990	-	1,990
Total assets.	<u>\$1,250,597</u>	<u>\$3,518,585</u>	<u>\$3,076,590</u>	<u>\$1,692,592</u>
Liabilities:				
Accounts payable	\$790	\$ -	\$790	\$0
Due to other governments.	720,688	2,591,220	2,547,281	764,627
Undistributed monies	529,119	927,365	528,519	927,965
Total liabilities.	<u>\$1,250,597</u>	<u>\$3,518,585</u>	<u>\$3,076,590</u>	<u>\$1,692,592</u>
Total Agency Funds				
Assets:				
Equity in pooled cash and cash equivalents	\$8,075,716	\$218,205,738	\$214,614,081	\$11,667,373
Cash in segregated accounts.	716,762	953,787	716,762	953,787
Sales taxes receivable	32,086	32,834	32,086	32,834
Real and other taxes receivable	74,467,290	65,322,095	64,728,383	75,061,002
Accounts receivable.	2,878	1,520	2,878	1,520
Accrued interest.	11	2,472	11	2,472
Due from other governments	2,846,282	2,660,636	2,846,282	2,660,636
Prepayments.	0	1,990	-	1,990
Total assets.	<u>\$86,141,025</u>	<u>\$287,181,072</u>	<u>\$282,940,483</u>	<u>\$90,381,614</u>
Liabilities:				
Accounts payable	\$790	\$ -	\$790	\$0
Due to other governments.	85,361,256	286,229,006	282,161,314	89,428,948
Deposits held and due to others.	62,217	-	62,217	0
Undistributed monies	716,762	952,066	716,162	952,666
Total liabilities.	<u>\$86,141,025</u>	<u>\$287,181,072</u>	<u>\$282,940,483</u>	<u>\$90,381,614</u>

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

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$3,102,807	\$3,102,807	\$3,125,600	\$22,793
Sales taxes	5,641,654	6,814,000	7,481,303	667,303
Charges for services	3,245,981	3,920,502	4,229,231	308,729
Licenses and permits	174,698	211,000	259,743	48,743
Fines and forfeitures	244,245	295,000	321,739	26,739
Intergovernmental	2,889,631	3,097,093	3,328,260	231,167
Investment income	2,174,115	2,625,900	2,938,833	312,933
Other	588,784	742,631	940,914	198,283
Total revenues	<u>18,061,915</u>	<u>20,808,933</u>	<u>22,625,623</u>	<u>1,816,690</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Commissioners				
Personal services	495,000	498,864	492,376	6,488
Materials and supplies	4,480	4,480	3,166	1,314
Contractual services	12,123	12,123	1,800	10,323
Capital outlay	1,000	1,000	1,000	0
Other	37,927	37,927	23,629	14,298
Total Commissioners	<u>550,530</u>	<u>554,394</u>	<u>521,971</u>	<u>32,423</u>
Microfilm				
Personal services	133,600	122,440	120,573	1,867
Materials and supplies	101,524	101,524	99,545	1,979
Contractual services	15,138	15,138	12,866	2,272
Other	500	500	0	500
Capital outlay	1,000	1,000	655	345
Total Microfilm	<u>251,762</u>	<u>240,602</u>	<u>233,639</u>	<u>6,963</u>
Auditor				
Personal services	336,190	329,064	322,121	6,943
Materials and supplies	15,606	14,439	14,439	0
Contractual services	30,500	31,070	31,070	0
Other	28,158	31,493	31,472	21
Capital outlay	1,125	2,058	2,058	0
Total Auditor	<u>411,579</u>	<u>408,124</u>	<u>401,160</u>	<u>6,964</u>
Treasurer				
Personal services	144,030	161,223	153,721	7,502
Materials and supplies	39,916	31,687	31,687	0
Contractual services	6,290	24,746	24,596	150
Other	8,679	7,511	7,172	339
Capital outlay	2,600	1,543	1,543	0
Total Treasurer	<u>\$201,515</u>	<u>\$226,710</u>	<u>\$218,719</u>	<u>\$7,991</u>

- - - Continued

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Prosecutor				
Personal services	\$582,536	\$586,165	\$579,357	\$6,808
Materials and supplies	16,359	9,582	9,582	0
Other	54,110	58,110	57,860	250
Capital outlay.	6,509	9,286	9,286	0
Total Prosecutor.	<u>659,514</u>	<u>663,143</u>	<u>656,085</u>	<u>7,058</u>
Deputy Registrar				
Personal services	201,750	201,750	191,681	10,069
Materials and supplies	2,591	2,591	1,500	1,091
Contractual services	5,000	5,000	500	4,500
Other	70,442	70,442	35,760	34,682
Capital outlay.	728	728	500	228
Total Deputy Registrar	<u>280,511</u>	<u>280,511</u>	<u>229,941</u>	<u>50,570</u>
Data Processing				
Personal services	37,620	38,552	38,066	486
Materials and supplies	17,050	15,165	15,154	11
Contractual services	69,643	68,247	68,247	0
Other	5,435	5,400	5,388	12
Capital outlay.	7,145	10,460	10,449	11
Total Data Processing	<u>136,893</u>	<u>137,824</u>	<u>137,304</u>	<u>520</u>
Planning Commission				
Personal services	180,700	179,649	177,119	2,530
Materials and supplies	1,300	1,300	1,050	250
Contractual services	800	800	300	500
Other	35,344	36,044	35,896	148
Capital outlay.	600	600	431	169
Total Planning Commission.	<u>218,744</u>	<u>218,393</u>	<u>214,796</u>	<u>3,597</u>
Board of Elections				
Personal services	280,010	288,117	235,833	52,284
Materials and supplies	35,193	35,193	24,855	10,338
Contractual services	22,550	22,550	20,563	1,987
Other	16,950	16,950	11,706	5,244
Capital outlay.	1,000	1,000	989	11
Total Board of Elections	<u>355,703</u>	<u>363,810</u>	<u>293,946</u>	<u>69,864</u>
Recorder				
Personal services	159,200	155,775	148,963	6,812
Materials and supplies	5,253	5,253	2,027	3,226
Contractual services	5,732	5,732	4,200	1,532
Other	10,557	10,558	6,500	4,058
Total Recorder	<u>\$180,742</u>	<u>\$177,318</u>	<u>\$161,690</u>	<u>\$15,628</u>

- - - Continued

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Maintenance and Operations				
Personal services	\$164,800	\$170,470	\$169,250	\$1,220
Materials and supplies	160,308	160,309	132,261	28,048
Contractual services	1,056,938	1,056,937	974,291	82,646
Other	408,028	408,028	382,396	25,632
Capital outlay.	2,000	2,000	0	2,000
Total Maintenance and Operations	<u>1,792,074</u>	<u>1,797,744</u>	<u>1,658,198</u>	<u>139,546</u>
Board of Revisions				
Other	13,489	13,489	8,489	5,000
Total Board of Revisions	<u>13,489</u>	<u>13,489</u>	<u>8,489</u>	<u>5,000</u>
Buildings and Grounds				
Capital outlay.	1,384,205	1,495,655	835,769	659,886
Total Buildings and Grounds	<u>1,384,205</u>	<u>1,495,655</u>	<u>835,769</u>	<u>659,886</u>
Real Estate Property Taxes				
Other	100,000	100,000	22,483	77,517
Total Real Estate Property Taxes	<u>100,000</u>	<u>100,000</u>	<u>22,483</u>	<u>77,517</u>
Insurance and Pensions				
Personal services	870,000	1,020,000	966,994	53,006
Contractual services	603,162	603,162	416,874	186,288
Other	7,611	7,611	5,000	2,611
Total Insurance and Pensions	<u>1,480,773</u>	<u>1,630,773</u>	<u>1,388,868</u>	<u>241,905</u>
Professional Services				
Contractual services	85,000	85,000	70,260	14,740
Total Professional Services	<u>85,000</u>	<u>85,000</u>	<u>70,260</u>	<u>14,740</u>
Total general government - legislative and executive	<u>8,103,034</u>	<u>8,393,490</u>	<u>7,053,318</u>	<u>1,340,172</u>
General government:				
Judicial				
Common Pleas Court				
Personal services	357,781	358,823	351,759	7,064
Materials and supplies	4,036	4,036	3,009	1,027
Contractual services	102,067	102,067	79,656	22,411
Other	12,778	12,778	10,330	2,448
Capital outlay.	1,101	1,101	1,000	101
Total Common Pleas Court	<u>477,763</u>	<u>478,805</u>	<u>445,754</u>	<u>33,051</u>
Juvenile Court				
Personal services	311,230	312,356	308,464	3,892
Materials and supplies	7,240	7,040	7,000	40
Contractual services	93,453	95,967	94,691	1,276
Other	90,011	89,131	88,997	134
Capital outlay.	1,415	1,000	1,000	0
Total Juvenile Court.	<u>\$503,349</u>	<u>\$505,494</u>	<u>\$500,152</u>	<u>\$5,342</u>

- - - Continued

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Probate Court				
Personal services	\$130,600	\$130,586	\$129,032	\$1,554
Materials and supplies	29,850	29,850	28,585	1,265
Contractual services	4,312	4,312	1,500	2,812
Other	21,968	21,968	11,692	10,276
Capital outlay.	2,719	2,719	1,000	1,719
Total Probate Court	189,449	189,435	171,809	17,626
Clerk of Courts				
Personal services	621,676	629,833	622,508	7,325
Materials and supplies	23,425	23,425	23,190	235
Contractual services	13,721	10,321	9,856	465
Other	10,833	13,133	10,545	2,588
Capital outlay.	1,449	2,549	2,484	65
Total Clerk of Courts	671,104	679,261	668,583	10,678
Municipal Courts				
Personal services	696,000	691,897	685,487	6,410
Materials and supplies	11,996	11,996	5,016	6,980
Contractual services	26,500	26,500	17,637	8,863
Other	41,242	41,242	35,233	6,009
Capital outlay.	2,117	2,117	2,000	117
Total Municipal Courts	777,855	773,752	745,373	28,379
Public Defender				
Personal services	260,101	272,075	269,164	2,911
Materials and supplies	9,038	9,038	9,024	14
Contractual services	29,050	29,050	29,027	23
Other	26,200	26,200	26,005	195
Capital outlay.	1,329	1,329	1,200	129
Total Public Defender.	325,718	337,692	334,420	3,272
Law Library				
Personal services	26,010	25,456	23,128	2,328
Total Law Library.	26,010	25,456	23,128	2,328
District Court of Appeals				
Other	70,000	70,000	52,932	17,068
Total District Court of Appeals	70,000	70,000	52,932	17,068
Jury Commission				
Personal services	8,350	8,203	8,019	184
Materials and supplies	6,050	6,050	5,000	1,050
Total Jury Commission	14,400	14,253	13,019	1,234
Adult Probation				
Personal services	121,000	112,232	109,112	3,120
Materials and supplies	1,000	1,000	0	1,000
Contractual services	19,600	19,600	8,480	11,120
Other	5,068	5,068	2,392	2,676
Total Adult Probation.	\$146,668	\$137,900	\$119,984	\$17,916

- - - Continued

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Juvenile Probation				
Personal services	\$379,102	\$378,768	\$373,080	\$5,688
Contractual services	1,643	1,171	1,171	0
Other	28,610	28,062	28,062	0
Total Juvenile Probation.	<u>409,355</u>	<u>408,001</u>	<u>402,313</u>	<u>5,688</u>
Total general government - judicial	<u>3,611,671</u>	<u>3,620,049</u>	<u>3,477,467</u>	<u>142,582</u>
Total general government	<u>11,714,705</u>	<u>12,013,539</u>	<u>10,530,785</u>	<u>1,482,754</u>
Public safety				
Justice Center				
Personal services	800,666	803,298	789,509	13,789
Materials and supplies	18,217	20,417	19,874	543
Contractual services	377,616	359,925	341,491	18,434
Other	17,672	15,191	13,678	1,513
Capital outlay.	42,709	49,209	49,209	0
Total Justice Center	<u>1,256,880</u>	<u>1,248,040</u>	<u>1,213,761</u>	<u>34,279</u>
Coroner				
Personal services	69,250	67,777	65,302	2,475
Materials and supplies	670	2,670	1,871	799
Contractual services	44,883	42,883	27,309	15,574
Other	4,929	4,929	4,247	682
Capital outlay.	800	800	300	500
Total Coroner	<u>120,532</u>	<u>119,059</u>	<u>99,029</u>	<u>20,030</u>
Home Arrest				
Personal services	78,700	79,944	79,574	370
Contractual services	203,352	238,352	227,137	11,215
Total Home Arrest	<u>282,052</u>	<u>318,296</u>	<u>306,711</u>	<u>11,585</u>
Sheriff				
Personal services	3,453,609	3,425,245	3,291,148	134,097
Materials and supplies	238,109	272,608	271,803	805
Contractual services	162,285	153,289	153,289	0
Other	209,788	211,785	211,504	281
Capital outlay.	500	500	500	0
Total Sheriff	<u>4,064,291</u>	<u>4,063,427</u>	<u>3,928,244</u>	<u>135,183</u>
Building Regulation				
Personal services	240,500	261,325	258,229	3,096
Materials and supplies	3,456	2,256	2,134	122
Contractual services	21,675	20,175	1,549	18,626
Other	25,564	28,263	25,631	2,632
Capital outlay.	1,000	1,000	0	1,000
Total Building Regulation	<u>\$292,195</u>	<u>\$313,019</u>	<u>\$287,543</u>	<u>\$25,476</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 (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Disaster Services				
Personal services	\$107,700	\$107,899	\$106,517	\$1,382
Materials and supplies	4,057	4,057	3,962	95
Contractual services	10,049	10,049	10,045	4
Other	27,667	27,667	20,916	6,751
Capital outlay.	1,034	1,034	1,000	34
Total Disaster Services.	<u>150,507</u>	<u>150,706</u>	<u>142,440</u>	<u>8,266</u>
Detention Home				
Contractual services	926,902	926,902	808,443	118,459
Total Detention Home	<u>926,902</u>	<u>926,902</u>	<u>808,443</u>	<u>118,459</u>
911 System				
Contractual services	162,385	162,384	108,648	53,736
Total 911 System.	<u>162,385</u>	<u>162,384</u>	<u>108,648</u>	<u>53,736</u>
Sheriff's Policing Rotary				
Personal services	196,079	244,205	204,120	40,085
Other	170,101	122,601	65,834	56,767
Capital outlay.	5,000	25,703	21,628	4,075
Total Sheriff's Policing Rotary	<u>371,180</u>	<u>392,509</u>	<u>291,582</u>	<u>100,927</u>
Pay to Stay Facility				
Personal services	114,700	118,730	114,133	4,597
Materials and supplies	10,384	7,384	5,643	1,741
Contractual services	293,160	293,528	288,573	4,955
Other	4,446	4,446	4,396	50
Capital outlay.	4,517	3,118	3,118	0
Total Pay to Stay Facility	<u>427,207</u>	<u>427,206</u>	<u>415,863</u>	<u>11,343</u>
Total public safety	<u>8,054,131</u>	<u>8,121,548</u>	<u>7,602,264</u>	<u>519,284</u>
Public works				
Engineer				
Personal services	154,550	153,416	146,445	6,971
Materials and supplies	6,423	6,422	4,009	2,413
Contractual services	6,446	6,446	3,000	3,446
Other	9,846	9,847	8,458	1,389
Capital outlay.	1,000	1,000	1,000	0
Total Engineer	<u>178,265</u>	<u>177,131</u>	<u>162,912</u>	<u>14,219</u>
Total public works.	<u>178,265</u>	<u>177,131</u>	<u>162,912</u>	<u>14,219</u>
Health				
TB Hospital				
Contractual services	7,035	7,035	5,543	1,492
Total TB Hospital	<u>7,035</u>	<u>7,035</u>	<u>5,543</u>	<u>1,492</u>
Vital Statistics				
Contractual services	3,000	3,000	2,496	504
Total Vital Statistics.	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$2,496</u>	<u>\$504</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 (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Other Health				
Other	\$156,810	\$157,422	\$157,422	\$0
Total Other Health	<u>156,810</u>	<u>157,422</u>	<u>157,422</u>	<u>0</u>
Total health	<u>166,845</u>	<u>167,457</u>	<u>165,461</u>	<u>1,996</u>
Human services				
Soilders Relief				
Personal services	76,540	76,540	74,250	2,290
Materials and supplies	8,048	8,048	7,364	684
Contractual services	10,617	10,616	9,750	866
Other	529,514	492,154	462,384	29,770
Capital outlay	12,000	49,396	39,040	10,356
Total Soilders Relief	<u>636,719</u>	<u>636,754</u>	<u>592,788</u>	<u>43,966</u>
Veterans Services				
Personal services	157,420	157,420	150,566	6,854
Other	66,430	66,429	51,461	14,968
Total Veterans Services	<u>223,850</u>	<u>223,849</u>	<u>202,027</u>	<u>21,822</u>
Other Charity				
Other	262	262	240	22
Total Other Charity	<u>262</u>	<u>262</u>	<u>240</u>	<u>22</u>
Total human services	<u>860,831</u>	<u>860,865</u>	<u>795,055</u>	<u>65,810</u>
Conservation and recreation				
Airport				
Contractual services	0	75,000	73,184	1,816
Capital outlay	28,506	28,505	10,316	18,189
Grants in aid	10,000	10,000	10,000	0
Total Airport	<u>38,506</u>	<u>113,505</u>	<u>93,500</u>	<u>20,005</u>
Historical Society				
Grants in aid	33,000	33,000	33,000	0
Total Historical Society	<u>33,000</u>	<u>33,000</u>	<u>33,000</u>	<u>0</u>
Total conservation and recreation	<u>71,506</u>	<u>146,505</u>	<u>126,500</u>	<u>20,005</u>
Other				
Agriculture				
Other	3,500	3,500	0	3,500
Grants in aid	456,550	456,550	379,050	77,500
Total Agriculture	<u>460,050</u>	<u>460,050</u>	<u>379,050</u>	<u>81,000</u>
Unclaimed Monies				
Other	119,355	119,355	35,644	83,711
Total Unclaimed Monies	<u>\$119,355</u>	<u>\$119,355</u>	<u>\$35,644</u>	<u>\$83,711</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 (CONTINUED)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Mt. Eaton Landfill Trust				
Other	\$550,000	\$550,000	\$0	\$550,000
Total Mt. Eaton Landfill Trust	<u>550,000</u>	<u>550,000</u>	<u>0</u>	<u>550,000</u>
Miscellaneous				
Personal services	2,000	2,000	400	1,600
Contractual services	316,437	341,437	291,215	50,222
Other	756,557	297,059	101,366	195,693
Total Miscellaneous	<u>1,074,994</u>	<u>640,496</u>	<u>392,981</u>	<u>247,515</u>
Total other	<u>2,204,399</u>	<u>1,769,901</u>	<u>807,675</u>	<u>962,226</u>
Total expenditures	<u>23,250,682</u>	<u>23,256,946</u>	<u>20,190,652</u>	<u>3,066,294</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,188,767)</u>	<u>(2,448,013)</u>	<u>2,434,971</u>	<u>4,882,984</u>
Other financing sources (uses):				
Proceeds from sale of fixed assets	414	500	3,226	2,726
Proceeds from sale of notes	0	0	4,500,000	4,500,000
Premium on notes sold	0	0	8,861	8,861
Operating transfers in	268,144	292,369	192,369	(100,000)
Operating transfers out	(3,586,170)	(6,351,235)	(6,105,694)	245,541
Advances out	(100,000)	(100,000)	0	100,000
Total other financing sources (uses)	<u>(3,417,612)</u>	<u>(6,158,366)</u>	<u>(1,401,238)</u>	<u>4,757,128</u>
Net change in fund balance	<u>(8,606,379)</u>	<u>(8,606,379)</u>	<u>1,033,733</u>	<u>9,640,112</u>
Fund balance at beginning of year (restated)	<u>7,617,009</u>	<u>7,617,009</u>	<u>7,617,009</u>	<u>0</u>
Prior year encumbrances appropriated	<u>1,189,370</u>	<u>1,189,370</u>	<u>1,189,370</u>	<u>0</u>
Fund balance at end of year	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$9,840,112</u>	<u>\$9,640,112</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Sales taxes.	\$1,130,820	\$1,125,000	\$1,142,074	\$17,074
Charges for services.	13,067	13,000	17,223	4,223
Fines and forfeitures.	175,905	175,000	165,813	(9,187)
Intergovernmental.	4,851,083	4,826,420	4,815,385	(11,035)
Other	29,125	28,675	69,294	40,619
Total revenues.	<u>6,200,000</u>	<u>6,168,095</u>	<u>6,209,789</u>	<u>41,694</u>
Expenditures:				
Current:				
Public works				
Personal services.	2,324,400	2,212,689	2,025,436	187,253
Contractual services	2,399,957	2,513,616	1,799,507	714,109
Materials and supplies	1,538,905	1,500,245	1,477,749	22,496
Capital outlay	439,106	459,106	457,095	2,011
Other.	715,866	700,673	613,737	86,936
Total expenditures.	<u>7,418,234</u>	<u>7,386,329</u>	<u>6,373,524</u>	<u>1,012,805</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,218,234)</u>	<u>(1,218,234)</u>	<u>(163,735)</u>	<u>1,054,499</u>
Other financing sources (uses):				
Operating transfers out	(15,000)	(15,000)	(10,890)	4,110
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(10,890)</u>	<u>4,110</u>
Net change in fund balance	(1,233,234)	(1,233,234)	(174,625)	1,058,609
Fund balance at beginning of year	510,578	510,578	510,578	0
Prior year encumbrances appropriated.	722,656	722,656	722,656	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$1,058,609</u>	<u>\$1,058,609</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
Revenues:				
Property taxes	\$6,148,270	\$6,148,270	\$6,111,276	(\$36,994)
Charges for services.	48,704	57,000	139,109	82,109
Intergovernmental.	3,290,055	3,088,668	4,461,696	1,373,028
Investment income	427	500	1,071	571
Other	35,081	41,057	44,845	3,788
Total revenues.	<u>9,522,537</u>	<u>9,335,495</u>	<u>10,757,997</u>	<u>1,422,502</u>
Expenditures:				
Current:				
Human services				
Personal services.	6,696,351	6,633,283	6,180,067	453,216
Contractual services	2,901,375	3,140,864	1,995,113	1,145,751
Materials and supplies	224,609	264,609	249,673	14,936
Capital outlay	478,064	488,064	417,802	70,262
Other.	1,892,219	1,780,373	1,143,172	637,201
Total expenditures.	<u>12,192,618</u>	<u>12,307,193</u>	<u>9,985,827</u>	<u>2,321,366</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,670,081)</u>	<u>(2,971,698)</u>	<u>772,170</u>	<u>3,743,868</u>
Other financing sources (uses):				
Operating transfers in	952,714	1,115,000	1,092,073	(22,927)
Operating transfers out	<u>(2,089,256)</u>	<u>(1,887,945)</u>	<u>(1,317,073)</u>	<u>570,872</u>
Total other financing sources (uses)	<u>(1,136,542)</u>	<u>(772,945)</u>	<u>(225,000)</u>	<u>547,945</u>
Net change in fund balance	(3,806,623)	(3,744,643)	547,170	4,291,813
Fund balance at beginning of year	5,595,229	5,595,229	5,595,229	0
Prior year encumbrances appropriated.	284,395	284,395	284,395	0
Fund balance at end of year	<u>\$2,073,001</u>	<u>\$2,134,981</u>	<u>\$6,426,794</u>	<u>\$4,291,813</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$8,313,572	\$7,064,525	\$6,929,134	(\$135,391)
Other	529,563	450,000	576,060	126,060
Total revenues.	<u>8,843,135</u>	<u>7,514,525</u>	<u>7,505,194</u>	<u>(9,331)</u>
Expenditures:				
Current:				
Human services				
Personal services.	2,229,000	2,240,530	2,210,932	29,598
Contractual services	7,227,978	6,702,077	6,669,213	32,864
Materials and supplies	85,507	59,830	57,827	2,003
Capital outlay	125,501	113,474	112,744	730
Other.	904,503	1,354,286	1,345,824	8,462
Total expenditures.	<u>10,572,489</u>	<u>10,470,197</u>	<u>10,396,540</u>	<u>73,657</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,729,354)</u>	<u>(2,955,672)</u>	<u>(2,891,346)</u>	<u>64,326</u>
Other financing sources (uses):				
Operating transfers in	370,694	315,000	329,196	14,196
Operating transfers out.	<u>(1,282,012)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total other financing sources (uses)	<u>(911,318)</u>	<u>315,000</u>	<u>329,196</u>	<u>14,196</u>
Net change in fund balance	(2,640,672)	(2,640,672)	(2,562,150)	78,522
Fund balance at beginning of year	981,904	981,904	981,904	0
Prior year encumbrances appropriated.	<u>1,658,768</u>	<u>1,658,768</u>	<u>1,658,768</u>	<u>0</u>
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$78,522</u>	<u>\$78,522</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$1,542,960	\$1,542,960	\$1,564,964	\$22,004
Charges for services.	516,227	530,146	858,966	328,820
Intergovernmental.	2,170,097	2,118,647	2,138,930	20,283
Other	18,796	20,000	4,917	(15,083)
Total revenues.	<u>4,248,080</u>	<u>4,211,753</u>	<u>4,567,777</u>	<u>356,024</u>
Expenditures:				
Current:				
Human services				
Personal services.	2,509,844	2,494,804	2,480,263	14,541
Contractual services	1,870,690	1,566,284	1,332,903	233,381
Materials and supplies	61,268	61,268	61,545	(277)
Capital outlay	116,371	115,180	115,180	0
Other.	597,103	1,163,192	1,162,975	217
Total expenditures.	<u>5,155,276</u>	<u>5,400,728</u>	<u>5,152,866</u>	<u>247,862</u>
Net change in fund balance	(907,196)	(1,188,975)	(585,089)	603,886
Fund balance at beginning of year (restated).	2,753,440	2,753,440	2,753,440	0
Prior year encumbrances appropriated. . . .	301,920	301,920	301,920	0
Fund balance at end of year	<u>\$2,148,164</u>	<u>\$1,866,385</u>	<u>\$2,470,271</u>	<u>\$603,886</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$1,008,993	\$1,008,993	\$1,028,650	\$19,657
Charges for services.	362,915	508,601	383,785	(124,816)
Intergovernmental.	1,950,791	1,804,106	2,262,257	458,151
Other	22,001	23,000	37,581	14,581
Total revenues.	<u>3,344,700</u>	<u>3,344,700</u>	<u>3,712,273</u>	<u>367,573</u>
Expenditures:				
Current:				
Human services				
Personal services.	2,623,928	2,722,129	2,682,364	39,765
Contractual services	256,949	258,448	249,328	9,120
Materials and supplies	491,761	507,761	505,402	2,359
Capital outlay	33,761	33,760	33,760	0
Other.	43,364	43,364	3,293	40,071
Total expenditures.	<u>3,449,763</u>	<u>3,565,462</u>	<u>3,474,147</u>	<u>91,315</u>
Excess (deficiency) of revenues over (under) expenditures	(105,063)	(220,762)	238,126	458,888
Other financing sources (uses):				
Operating transfers out	(309,328)	(193,629)	(100,000)	93,629
Total other financing sources (uses)	<u>(309,328)</u>	<u>(193,629)</u>	<u>(100,000)</u>	<u>93,629</u>
Net change in fund balance	(414,391)	(414,391)	138,126	552,517
Fund balance at beginning of year	2,019,545	2,019,545	2,019,545	0
Prior year encumbrances appropriated.	94,846	94,846	94,846	0
Fund balance at end of year	<u>\$1,700,000</u>	<u>\$1,700,000</u>	<u>\$2,252,517</u>	<u>\$552,517</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$1,107	\$8,649	\$8,863	\$214
Rental income	9,451	73,846	75,670	1,824
Other	15,808	123,511	126,561	3,050
Total revenues	<u>26,366</u>	<u>206,006</u>	<u>211,094</u>	<u>5,088</u>
Expenditures:				
Capital outlay				
Capital outlay	7,995,078	12,799,424	11,093,605	1,705,819
Debt service:				
Principal retirement	0	4,500,000	4,500,000	0
Interest and fiscal charges	0	193,500	193,500	0
Total expenditures	<u>7,995,078</u>	<u>17,492,924</u>	<u>15,787,105</u>	<u>1,705,819</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,968,712)</u>	<u>(17,286,918)</u>	<u>(15,576,011)</u>	<u>1,710,907</u>
Other financing sources (uses):				
Proceeds from sale of notes	612,025	4,781,908	4,900,000	118,092
Premium on notes sold	1,573	12,290	12,593	303
Operating transfers in	681,713	5,326,401	5,457,939	131,538
Operating transfers out	(2,000,000)	(1,750,000)	0	1,750,000
Total other financing sources (uses)	<u>(704,689)</u>	<u>8,370,599</u>	<u>10,370,532</u>	<u>1,999,933</u>
Net change in fund balance	(8,673,401)	(8,916,319)	(5,205,479)	3,710,840
Fund balance at beginning of year	8,852,992	8,852,992	8,852,992	0
Prior year encumbrances appropriated.	470,409	470,409	470,409	0
Fund balance at end of year	<u>\$650,000</u>	<u>\$407,082</u>	<u>\$4,117,922</u>	<u>\$3,710,840</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$120,000	\$104,960	\$104,960	\$0
Other	0	0	260	260
Total revenues	<u>120,000</u>	<u>104,960</u>	<u>105,220</u>	<u>260</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Personal services	87,100	84,184	62,607	21,577
Contractual services	6,500	10,500	10,500	0
Materials and supplies	20,000	17,300	7,300	10,000
Capital outlay	26,722	19,202	8,468	10,734
Other	73,125	74,741	67,385	7,356
Total expenditures	<u>213,447</u>	<u>205,927</u>	<u>156,260</u>	<u>49,667</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,447)</u>	<u>(100,967)</u>	<u>(51,040)</u>	<u>49,927</u>
Other financing sources (uses):				
Operating transfers out	<u>(191,282)</u>	<u>(183,762)</u>	<u>0</u>	<u>183,762</u>
Total other financing sources (uses)	<u>(191,282)</u>	<u>(183,762)</u>	<u>0</u>	<u>183,762</u>
Net change in fund balance	(284,729)	(284,729)	(51,040)	233,689
Fund balance at beginning of year	259,239	259,239	259,239	0
Prior year encumbrances appropriated.	<u>25,490</u>	<u>25,490</u>	<u>25,490</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$233,689</u></u>	<u><u>\$233,689</u></u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$800,000	\$800,000	\$826,349	\$26,349
License and permits.	200	200	7,569	7,369
Other	7,200	7,200	6,726	(474)
Total revenues.	<u>807,400</u>	<u>807,400</u>	<u>840,644</u>	<u>33,244</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Personal services.	439,820	462,820	444,772	18,048
Contractual services	994,232	994,232	944,145	50,087
Materials and supplies	20,801	20,801	10,070	10,731
Other	142,625	119,625	63,850	55,775
Total expenditures.	<u>1,597,478</u>	<u>1,597,478</u>	<u>1,462,837</u>	<u>134,641</u>
Net change in fund balance	(790,078)	(790,078)	(622,193)	167,885
Fund balance at beginning of year	218,268	218,268	218,268	0
Prior year encumbrances appropriated.	571,810	571,810	571,810	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$167,885</u>	<u>\$167,885</u>

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INDIGENT GUARDIANSHIP
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$14,000	\$14,000	\$16,150	\$2,150
Total revenues.	<u>14,000</u>	<u>14,000</u>	<u>16,150</u>	<u>2,150</u>
Expenditures:				
Current:				
General government:				
Judicial				
Other	77,731	77,731	22,004	55,727
Total expenditures.	<u>77,731</u>	<u>77,731</u>	<u>22,004</u>	<u>55,727</u>
Net change in fund balance	(63,731)	(63,731)	(5,854)	57,877
Fund balance at beginning of year	59,225	59,225	59,225	0
Prior year encumbrances appropriated.	4,506	4,506	4,506	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$57,877</u>	<u>\$57,877</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$3,500	\$3,500	\$4,092	\$592
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>4,092</u>	<u>592</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,500</u>	<u>3,500</u>	<u>4,092</u>	<u>592</u>
Other financing sources (uses):				
Operating transfers out	(11,084)	(11,084)	0	11,084
Total other financing sources (uses)	<u>(11,084)</u>	<u>(11,084)</u>	<u>0</u>	<u>11,084</u>
Net change in fund balance	(7,584)	(7,584)	4,092	11,676
Fund balance at beginning of year	7,584	7,584	7,584	0
Prior year encumbrances appropriated.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$11,676</u></u>	<u><u>\$11,676</u></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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$183,017	\$183,017	\$183,017	\$0
Total revenues	<u>183,017</u>	<u>183,017</u>	<u>183,017</u>	<u>0</u>
Expenditures:				
Current:				
Public safety				
Contractual services	97,696	278,713	187,631	91,082
Materials and supplies	3,176	5,176	3,352	1,824
Other	19,507	19,507	0	19,507
Total expenditures	<u>120,379</u>	<u>303,396</u>	<u>190,983</u>	<u>112,413</u>
Net change in fund balance	62,638	(120,379)	(7,966)	112,413
Fund balance at beginning of year	107,046	107,046	107,046	0
Prior year encumbrances appropriated.	13,333	13,333	13,333	0
Fund balance at end of year	<u>\$183,017</u>	<u>\$0</u>	<u>\$112,413</u>	<u>\$112,413</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$194,136	\$181,341	\$190,993	\$9,652
Fines and forfeitures	803	750	551	(199)
Other	12,311	11,500	13,560	2,060
Total revenues	<u>207,250</u>	<u>193,591</u>	<u>205,104</u>	<u>11,513</u>
Expenditures:				
Current:				
Health				
Personal services	59,400	82,500	81,414	1,086
Contractual services	126,931	126,931	120,437	6,494
Materials and supplies	21,535	21,535	17,705	3,830
Capital outlay	8,000	8,000	2,767	5,233
Other	26,071	26,071	23,308	2,763
Total expenditures	<u>241,937</u>	<u>265,037</u>	<u>245,631</u>	<u>19,406</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,687)</u>	<u>(71,446)</u>	<u>(40,527)</u>	<u>30,919</u>
Other financing sources (uses):				
Operating transfers out	<u>(101,602)</u>	<u>(64,843)</u>	<u>0</u>	<u>64,843</u>
Total other financing sources (uses)	<u>(101,602)</u>	<u>(64,843)</u>	<u>0</u>	<u>64,843</u>
Net change in fund balance	(136,289)	(136,289)	(40,527)	95,762
Fund balance at beginning of year	122,752	122,752	122,752	0
Prior year encumbrances appropriated.	<u>13,537</u>	<u>13,537</u>	<u>13,537</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$95,762</u></u>	<u><u>\$95,762</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$255,600	\$250,000	\$300,496	\$50,496
Intergovernmental	1,294,288	1,265,931	1,187,883	(78,048)
Other	5,112	5,000	34,322	29,322
Total revenues	<u>1,555,000</u>	<u>1,520,931</u>	<u>1,522,701</u>	<u>1,770</u>
Expenditures:				
Current:				
Human services				
Personal services	1,039,500	1,101,500	1,074,650	26,850
Contractual services	593,241	619,840	519,256	100,584
Materials and supplies	121,964	121,964	55,085	66,879
Capital outlay	23,400	73,400	61,869	11,531
Other	200,176	250,176	241,401	8,775
Total expenditures	<u>1,978,281</u>	<u>2,166,880</u>	<u>1,952,261</u>	<u>214,619</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(423,281)</u>	<u>(645,949)</u>	<u>(429,560)</u>	<u>216,389</u>
Other financing sources (uses):				
Operating transfers out	<u>(303,301)</u>	<u>(80,633)</u>	<u>0</u>	<u>80,633</u>
Total other financing sources (uses)	<u>(303,301)</u>	<u>(80,633)</u>	<u>0</u>	<u>80,633</u>
Net change in fund balance	(726,582)	(726,582)	(429,560)	297,022
Fund balance at beginning of year	548,302	548,302	548,302	0
Prior year encumbrances appropriated.	<u>178,280</u>	<u>178,280</u>	<u>178,280</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$297,022</u></u>	<u><u>\$297,022</u></u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HAZARDOUS MATERIALS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$10,777	\$38,916	\$39,066	\$150
Total revenues.	<u>10,777</u>	<u>38,916</u>	<u>39,066</u>	<u>150</u>
Expenditures:				
Current:				
Health				
Personal services.	6,818	6,868	6,601	267
Contractual services	37,714	70,405	65,001	5,404
Total expenditures.	<u>44,532</u>	<u>77,273</u>	<u>71,602</u>	<u>5,671</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,755)</u>	<u>(38,357)</u>	<u>(32,536)</u>	<u>5,821</u>
Other financing sources (uses):				
Operating transfers in	1,763	6,365	16,382	10,017
Total other financing sources (uses)	<u>1,763</u>	<u>6,365</u>	<u>16,382</u>	<u>10,017</u>
Net change in fund balance	(31,992)	(31,992)	(16,154)	15,838
Fund balance at beginning of year	25,424	25,424	25,424	0
Prior year encumbrances appropriated.	6,568	6,568	6,568	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$15,838</u>	<u>\$15,838</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MT. EATON LANDFILL
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$50,000	\$50,000	\$55,069	\$5,069
Total revenues.	<u>50,000</u>	<u>50,000</u>	<u>55,069</u>	<u>5,069</u>
Expenditures:				
Current:				
Public works				
Contractual services	33,579	33,579	0	33,579
Other.	25,000	25,000	0	25,000
Total expenditures.	<u>58,579</u>	<u>58,579</u>	<u>0</u>	<u>58,579</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,579)</u>	<u>(8,579)</u>	<u>55,069</u>	<u>63,648</u>
Other financing sources (uses):				
Operating transfers out	(221,589)	(221,589)	0	221,589
Total other financing sources (uses)	<u>(221,589)</u>	<u>(221,589)</u>	<u>0</u>	<u>221,589</u>
Net change in fund balance	(230,168)	(230,168)	55,069	285,237
Fund balance at beginning of year (restated).	221,589	221,589	221,589	0
Prior year encumbrances appropriated.	8,579	8,579	8,579	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$285,237</u>	<u>\$285,237</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$812,916	\$814,344	\$547,024	(\$267,320)
Investment income	9,982	10,000	20,155	10,155
Other	104,337	104,520	103,322	(1,198)
Total revenues.	<u>927,235</u>	<u>928,864</u>	<u>670,501</u>	<u>(258,363)</u>
Expenditures:				
Current:				
Economic development and assistance				
Capital outlay	1,261,753	1,260,587	722,773	537,814
Other	139,162	141,957	141,957	0
Total expenditures.	<u>1,400,915</u>	<u>1,402,544</u>	<u>864,730</u>	<u>537,814</u>
Net change in fund balance	(473,680)	(473,680)	(194,229)	279,451
Fund balance at beginning of year	988	988	988	0
Prior year encumbrances appropriated.	472,692	472,692	472,692	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$279,451</u>	<u>\$279,451</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH MAINTENANCE
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Special assessments	\$412	\$306	\$1,343	\$1,037
Total revenues.	<u>412</u>	<u>306</u>	<u>1,343</u>	<u>1,037</u>
Expenditures:				
Current:				
Capital outlay	41,643	41,537	520	41,017
Total expenditures.	<u>41,643</u>	<u>41,537</u>	<u>520</u>	<u>41,017</u>
Net change in fund balance	(41,231)	(41,231)	823	42,054
Fund balance at beginning of year	41,231	41,231	41,231	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$42,054</u>	<u>\$42,054</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Fines and forfeitures	\$2,000	\$1,381	\$1,406	\$25
Total revenues	<u>2,000</u>	<u>1,381</u>	<u>1,406</u>	<u>25</u>
Expenditures:				
Current:				
Public safety				
Other	6,572	5,953	0	5,953
Total expenditures	<u>6,572</u>	<u>5,953</u>	<u>0</u>	<u>5,953</u>
Net change in fund balance	(4,572)	(4,572)	1,406	5,978
Fund balance at beginning of year	4,572	4,572	4,572	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$5,978</u></u>	<u><u>\$5,978</u></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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$269	\$250	\$250	\$0
Fines and forfeitures.	40,081	37,316	39,619	2,303
Total revenues.	<u>40,350</u>	<u>37,566</u>	<u>39,869</u>	<u>2,303</u>
Expenditures:				
Current:				
Public safety				
Other	136,922	134,138	0	134,138
Total expenditures.	<u>136,922</u>	<u>134,138</u>	<u>0</u>	<u>134,138</u>
Net change in fund balance	(96,572)	(96,572)	39,869	136,441
Fund balance at beginning of year	96,572	96,572	96,572	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$136,441</u>	<u>\$136,441</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$12,540	\$17,464	\$17,464	\$0
Total revenues	<u>12,540</u>	<u>17,464</u>	<u>17,464</u>	<u>0</u>
Expenditures:				
Current:				
Public safety				
Other	2,000	3,082	1,082	2,000
Total expenditures	<u>2,000</u>	<u>3,082</u>	<u>1,082</u>	<u>2,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,540</u>	<u>14,382</u>	<u>16,382</u>	<u>2,000</u>
Other financing sources (uses):				
Operating transfers out	(12,540)	(16,382)	(16,382)	0
Total other financing sources (uses)	<u>(12,540)</u>	<u>(16,382)</u>	<u>(16,382)</u>	<u>0</u>
Net change in fund balance	(2,000)	(2,000)	0	2,000
Fund balance at beginning of year	2,000	2,000	2,000	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u>\$0</u>	<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)
 CERTIFICATE OF TITLE ADMINISTRATION
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$390,000	\$390,000	\$401,504	\$11,504
Investment income	0	0	20,625	20,625
Total revenues.	<u>390,000</u>	<u>390,000</u>	<u>422,129</u>	<u>32,129</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Personal services.	220,694	220,695	185,535	35,160
Contractual services	6,785	6,785	4,662	2,123
Materials and supplies	8,641	8,641	8,419	222
Capital outlay	11,907	11,907	8,614	3,293
Other	38,441	38,440	34,608	3,832
Total expenditures.	<u>286,468</u>	<u>286,468</u>	<u>241,838</u>	<u>44,630</u>
Excess (deficiency) of revenues over (under) expenditures	<u>103,532</u>	<u>103,532</u>	<u>180,291</u>	<u>76,759</u>
Other financing sources (uses):				
Operating transfers out	(31,640)	(31,640)	0	31,640
Total other financing sources (uses)	<u>(31,640)</u>	<u>(31,640)</u>	<u>0</u>	<u>31,640</u>
Net change in fund balance	71,892	71,892	180,291	108,399
Fund balance at beginning of year	56,270	56,270	56,270	0
Prior year encumbrances appropriated.	21,838	21,838	21,838	0
Fund balance at end of year	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$258,399</u>	<u>\$108,399</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHIP PROGRAM
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$357,585	\$355,569	\$324,309	(\$31,260)
Other	127,984	127,984	127,984	0
Total revenues.	<u>485,569</u>	<u>483,553</u>	<u>452,293</u>	<u>(31,260)</u>
Expenditures:				
Current:				
Urban redevelopment and housing				
Capital outlay	464,771	462,755	453,755	9,000
Other	20,798	20,798	20,798	0
Total expenditures.	<u>485,569</u>	<u>483,553</u>	<u>474,553</u>	<u>9,000</u>
Net change in fund balance	0	0	(22,260)	(22,260)
Fund balance (deficit) at beginning of year. .	(24,380)	(24,380)	(24,380)	0
Prior year encumbrances appropriated. . . .	24,380	24,380	24,380	0
Fund balance (deficit) at end of year	<u>\$0</u>	<u>\$0</u>	<u>(\$22,260)</u>	<u>(\$22,260)</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures.	\$199,942	\$186,699	\$198,489	\$11,790
Total revenues.	<u>199,942</u>	<u>186,699</u>	<u>198,489</u>	<u>11,790</u>
Expenditures:				
Current:				
General government:				
Judicial				
Contractual services	74,350	36,349	30,812	5,537
Other	155,274	193,275	134,127	59,148
Total expenditures.	<u>229,624</u>	<u>229,624</u>	<u>164,939</u>	<u>64,685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(29,682)</u>	<u>(42,925)</u>	<u>33,550</u>	<u>76,475</u>
Other financing sources (uses):				
Operating transfers in	182,058	170,000	180,810	10,810
Operating transfers out	(225,287)	(224,986)	(180,810)	44,176
Total other financing sources (uses)	<u>(43,229)</u>	<u>(54,986)</u>	<u>0</u>	<u>54,986</u>
Net change in fund balance	(72,911)	(97,911)	33,550	131,461
Fund balance at beginning of year	148,252	148,252	148,252	0
Prior year encumbrances appropriated.	24,659	24,659	24,659	0
Fund balance at end of year	<u><u>\$100,000</u></u>	<u><u>\$75,000</u></u>	<u><u>\$206,461</u></u>	<u><u>\$131,461</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$0	\$0	\$425	\$425
Total revenues.	<u>0</u>	<u>0</u>	<u>425</u>	<u>425</u>
Expenditures:				
Current:				
Public safety				
Other	395	395	221	174
Total expenditures.	<u>395</u>	<u>395</u>	<u>221</u>	<u>174</u>
Net change in fund balance	(395)	(395)	204	599
Fund balance at beginning of year	174	174	174	0
Prior year encumbrances appropriated.	<u>221</u>	<u>221</u>	<u>221</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$599</u></u>	<u><u>\$599</u></u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HIGHWAY SAFETY GRANT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$29,010	\$23,055	\$23,055	\$0
Total revenues	<u>29,010</u>	<u>23,055</u>	<u>23,055</u>	<u>0</u>
Expenditures:				
Current:				
Public safety				
Other	67,560	61,605	61,605	0
Total expenditures	<u>67,560</u>	<u>61,605</u>	<u>61,605</u>	<u>0</u>
Net change in fund balance	(38,550)	(38,550)	(38,550)	0
Fund balance at beginning of year	38,550	38,550	38,550	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u><u>\$0</u></u>	<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)
 COPS PROGRAM
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$28,514	\$27,371	\$26,507	(\$864)
Total revenues	<u>28,514</u>	<u>27,371</u>	<u>26,507</u>	<u>(864)</u>
Expenditures:				
Current:				
Public safety				
Personal services	28,016	26,873	26,868	5
Other	742	742	9	733
Total expenditures	<u>28,758</u>	<u>27,615</u>	<u>26,877</u>	<u>738</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(244)</u>	<u>(244)</u>	<u>(370)</u>	<u>(126)</u>
Other financing sources (uses):				
Operating transfers in	0	0	864	864
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>864</u>	<u>864</u>
Net change in fund balance	(244)	(244)	494	738
Fund balance at beginning of year	244	244	244	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$738</u>	<u>\$738</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Fines and forfeitures.	\$1,000	\$1,000	\$5,890	\$4,890
Total revenues.	<u>1,000</u>	<u>1,000</u>	<u>5,890</u>	<u>4,890</u>
Expenditures:				
Current:				
Public safety				
Other.	19,708	19,708	9,464	10,244
Total expenditures.	<u>19,708</u>	<u>19,708</u>	<u>9,464</u>	<u>10,244</u>
Net change in fund balance	(18,708)	(18,708)	(3,574)	15,134
Fund balance at beginning of year	18,708	18,708	18,708	0
Prior year encumbrances appropriated.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$15,134</u>	<u>\$15,134</u>

WAYNE COUNTY, OHIO
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LITTER CONTROL
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$252,221	\$126,570	\$127,780	\$1,210
Other	8,639	4,335	3,427	(908)
Total revenues.	<u>260,860</u>	<u>130,905</u>	<u>131,207</u>	<u>302</u>
Expenditures:				
Current:				
Public works				
Personal services.	52,364	51,891	50,013	1,878
Contractual services	115,996	85,657	85,599	58
Materials and supplies	3,894	3,894	3,889	5
Other	42,235	16,505	12,537	3,968
Capital outlay	35,000			
Total expenditures.	<u>249,489</u>	<u>157,947</u>	<u>152,038</u>	<u>5,909</u>
Other financing sources (uses):				
Operating transfers out.	(38,413)	0	0	0
Total other financing sources (uses)	<u>(38,413)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balance	(27,042)	(27,042)	(20,831)	6,211
Fund balance at beginning of year	7,505	7,505	7,505	0
Prior year encumbrances appropriated.	19,537	19,537	19,537	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$6,211</u>	<u>\$6,211</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATION SERVICES
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$5,000	\$5,000	\$6,857	\$1,857
Total revenues.	<u>5,000</u>	<u>5,000</u>	<u>6,857</u>	<u>1,857</u>
Expenditures:				
Current:				
Public safety				
Other.	14,722	14,722	9,375	5,347
Total expenditures.	<u>14,722</u>	<u>14,722</u>	<u>9,375</u>	<u>5,347</u>
Net change in fund balance	(9,722)	(9,722)	(2,518)	7,204
Fund balance at beginning of year	9,313	9,313	9,313	0
Prior year encumbrances appropriated.	409	409	409	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$7,204</u>	<u>\$7,204</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$40,000	\$90,873	\$90,873	\$0
Total revenues	<u>40,000</u>	<u>90,873</u>	<u>90,873</u>	<u>0</u>
Expenditures:				
Current:				
Public safety				
Contractual services	107,150	198,023	101,595	96,428
Total expenditures	<u>107,150</u>	<u>198,023</u>	<u>101,595</u>	<u>96,428</u>
Other financing sources (uses):				
Operating transfers out	(40,000)	0	0	0
Total other financing sources (uses)	<u>(40,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Net change in fund balance	 (107,150)	 (107,150)	 (10,722)	 96,428
Fund balance at beginning of year	74,934	74,934	74,934	0
Prior year encumbrances appropriated.	32,216	32,216	32,216	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$96,428</u>	<u>\$96,428</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$70,000	\$70,000	\$93,208	\$23,208
Total revenues.	<u>70,000</u>	<u>70,000</u>	<u>93,208</u>	<u>23,208</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Contractual services	163,260	163,260	123,806	39,454
Total expenditures.	<u>163,260</u>	<u>163,260</u>	<u>123,806</u>	<u>39,454</u>
Net change in fund balance	(93,260)	(93,260)	(30,598)	62,662
Fund balance at beginning of year	54,955	54,955	54,955	0
Prior year encumbrances appropriated.	<u>38,305</u>	<u>38,305</u>	<u>38,305</u>	<u>0</u>
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$62,662</u>	<u>\$62,662</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$74,131	\$73,131	\$73,131	\$0
Total revenues	<u>74,131</u>	<u>73,131</u>	<u>73,131</u>	<u>0</u>
Expenditures:				
Current:				
Public works				
Personal services	61,195	60,296	50,830	9,466
Materials and supplies	643	643	627	16
Capital outlay	3,923	3,923	3,923	0
Contractual services	6,159	6,159	6,159	0
Other	28,802	28,701	22,177	6,524
Total expenditures	<u>100,722</u>	<u>99,722</u>	<u>83,716</u>	<u>16,006</u>
Net change in fund balance	(26,591)	(26,591)	(10,585)	16,006
Fund balance at beginning of year	19,972	19,972	19,972	0
Prior year encumbrances appropriated.	6,619	6,619	6,619	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$16,006</u>	<u>\$16,006</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$41,288	\$41,288	\$41,288	\$0
Total revenues	<u>41,288</u>	<u>41,288</u>	<u>41,288</u>	<u>0</u>
Expenditures:				
Current:				
Public safety				
Personal services	38,461	36,369	36,359	10
Other	<u>17,505</u>	<u>7,695</u>	<u>7,693</u>	<u>2</u>
Total expenditures	<u>55,966</u>	<u>44,064</u>	<u>44,052</u>	<u>12</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,678)</u>	<u>(2,776)</u>	<u>(2,764)</u>	<u>12</u>
Other financing sources (uses):				
Operating transfers in	13,763	13,763	13,763	0
Operating transfers out	<u>0</u>	<u>(11,902)</u>	<u>(11,902)</u>	<u>0</u>
Total other financing sources (uses)	<u>13,763</u>	<u>1,861</u>	<u>1,861</u>	<u>0</u>
Net change in fund balance	(915)	(915)	(903)	12
Fund balance at beginning of year	915	915	915	0
Prior year encumbrances appropriated.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$12</u></u>	<u><u>\$12</u></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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$78,682	\$230,357	\$154,834	(\$75,523)
Total revenues	<u>78,682</u>	<u>230,357</u>	<u>154,834</u>	<u>(75,523)</u>
Expenditures:				
Current:				
Public safety				
Personal services	59,237	170,257	113,713	56,544
Contractual services	36,466	67,557	46,053	21,504
Materials and supplies	1,074	2,474	1,960	514
Capital outlay	1,692	7,056	4,255	2,801
Other	43,602	46,402	12,807	33,595
Total expenditures	<u>142,071</u>	<u>293,746</u>	<u>178,788</u>	<u>114,958</u>
Net change in fund balance	(63,389)	(63,389)	(23,954)	39,435
Fund balance at beginning of year	46,175	46,175	46,175	0
Prior year encumbrances appropriated.	<u>17,214</u>	<u>17,214</u>	<u>17,214</u>	<u>0</u>
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$39,435</u>	<u>\$39,435</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Intergovernmental	\$62,316	\$169,797	\$94,914	(\$74,883)
Total revenues	<u>62,316</u>	<u>169,797</u>	<u>94,914</u>	<u>(74,883)</u>
Expenditures:				
Current:				
Public safety				
Personal services	78,215	185,997	100,492	85,505
Contractual services	11,861	29,084	20,780	8,304
Materials and supplies	296	296	296	0
Capital outlay	1,676	3,176	3,176	0
Other	7,637	10,087	9,889	198
Total expenditures	<u>99,685</u>	<u>228,640</u>	<u>134,633</u>	<u>94,007</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(37,369)</u>	<u>(58,843)</u>	<u>(39,719)</u>	<u>19,124</u>
Other financing sources (uses):				
Operating transfers in	9,916	27,019	27,019	0
Advances out	(17,063)	(17,063)	0	17,063
Total other financing sources (uses)	<u>(7,147)</u>	<u>9,956</u>	<u>27,019</u>	<u>17,063</u>
Net change in fund balance	(44,516)	(48,887)	(12,700)	36,187
Fund balance at beginning of year	30,546	30,546	30,546	0
Prior year encumbrances appropriated.	13,970	13,970	13,970	0
Fund balance at end of year	<u>\$0</u>	<u>(\$4,371)</u>	<u>\$31,816</u>	<u>\$36,187</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$47,034	\$139,220	\$93,126	(\$46,094)
Total revenues	<u>47,034</u>	<u>139,220</u>	<u>93,126</u>	<u>(46,094)</u>
Expenditures:				
Current:				
Public safety				
Personal services	45,381	128,207	80,668	47,539
Contractual services	610	1,810	1,790	20
Materials and supplies	1,439	3,449	2,551	898
Capital outlay	393	1,093	700	393
Other	15,118	20,568	8,152	12,416
Total expenditures	<u>62,941</u>	<u>155,127</u>	<u>93,861</u>	<u>61,266</u>
Net change in fund balance	(15,907)	(15,907)	(735)	15,172
Fund balance at beginning of year	9,003	9,003	9,003	0
Prior year encumbrances appropriated.	6,904	6,904	6,904	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$15,172</u>	<u>\$15,172</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GEODETIC GROUND CONTROL
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$0	\$3,037	\$3,037	\$0
Total revenues	<u>0</u>	<u>3,037</u>	<u>3,037</u>	<u>0</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
Contractual services	164,762	164,762	164,762	\$0
Other	<u>0</u>	<u>3,037</u>	<u>3,037</u>	<u>\$0</u>
Total expenditures	<u>164,762</u>	<u>167,799</u>	<u>167,799</u>	<u>0</u>
Net change in fund balance	(164,762)	(164,762)	(164,762)	0
Fund balance at beginning of year	0	0	0	0
Prior year encumbrances appropriated.	164,762	164,762	164,762	0
Fund balance at end of year	<u>\$0</u>	<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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental.	\$13,500	\$13,500	\$20,274	\$6,774
Total revenues.	<u>13,500</u>	<u>13,500</u>	<u>20,274</u>	<u>6,774</u>
Expenditures:				
Current:				
Public safety				
Contractual services	24,000	24,000	24,000	0
Materials and supplies	1,139	1,139	0	1,139
Capital outlay	1,000	1,000	500	500
Other	<u>1,586</u>	<u>1,586</u>	<u>1,586</u>	<u>0</u>
Total expenditures.	<u>27,725</u>	<u>27,725</u>	<u>26,086</u>	<u>1,639</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,225)</u>	<u>(14,225)</u>	<u>(5,812)</u>	<u>8,413</u>
Other financing sources (uses):				
Operating transfers in	0	0	6,000	6,000
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>
Net change in fund balance	(14,225)	(14,225)	188	14,413
Fund balance at beginning of year	12,138	12,138	12,138	0
Prior year encumbrances appropriated.	<u>2,087</u>	<u>2,087</u>	<u>2,087</u>	<u>0</u>
Fund balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$14,413</u></u>	<u><u>\$14,413</u></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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$24,582	\$24,582	\$12,292	(\$12,290)
Total revenues.	<u>24,582</u>	<u>24,582</u>	<u>12,292</u>	<u>(12,290)</u>
Expenditures:				
Current:				
Public safety				
Contractual services	25,200	25,200	25,200	0
Materials and supplies	2,066	2,066	1,941	125
Capital outlay	1,000	1,000	940	60
Other.	802	802	726	76
Total expenditures.	<u>29,068</u>	<u>29,068</u>	<u>28,807</u>	<u>261</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,486)</u>	<u>(4,486)</u>	<u>(16,515)</u>	<u>(12,029)</u>
Other financing sources (uses):				
Operating transfers in	2,732	2,732	4,098	1,366
Total other financing sources (uses)	<u>2,732</u>	<u>2,732</u>	<u>4,098</u>	<u>1,366</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,754)</u>	<u>(1,754)</u>	<u>(12,417)</u>	<u>(10,663)</u>
Fund balance, January 1.	0	0	0	0
Prior year encumbrances appropriated.	<u>1,754</u>	<u>1,754</u>	<u>1,754</u>	<u>0</u>
Fund balance (deficit) at end of year	<u>\$0</u>	<u>\$0</u>	<u>(\$10,663)</u>	<u>(\$10,663)</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government:				
Judicial				
Contractual services	\$9,288	\$9,288	\$9,288	\$0
Total expenditures	<u>9,288</u>	<u>9,288</u>	<u>9,288</u>	<u>0</u>
Net change in fund balance	(9,288)	(9,288)	(9,288)	0
Fund balance at beginning of year	0	0	0	0
Prior year encumbrances appropriated.	9,288	9,288	9,288	0
Fund balance at end of year	<u><u>\$0</u></u>	<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)
 GENERAL OBLIGATION BOND RETIREMENT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Other financing sources (uses):				
Operating transfers out	(\$79,439)	(\$79,439)	(\$79,439)	\$0
Total other financing sources (uses)	<u>(79,439)</u>	<u>(79,439)</u>	<u>(79,439)</u>	<u>0</u>
Net change in fund balance	(79,439)	(79,439)	(79,439)	0
Fund balance at beginning of year	79,439	79,439	79,439	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u>\$0</u>	<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)
 DEBT RETIREMENT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Rental income	\$5,564	\$132,856	\$132,856	\$0
Total revenues.	<u>5,564</u>	<u>132,856</u>	<u>132,856</u>	<u>0</u>
Expenditures:				
Current:				
Other				
Other	82,509	82,509	800	81,709
Debt service:				
Principal retirement	124,390	124,390	124,390	0
Interest and fiscal charges.	76,613	83,113	76,813	6,300
Total expenditures	<u>283,512</u>	<u>290,012</u>	<u>202,003</u>	<u>88,009</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(277,948)</u>	<u>(157,156)</u>	<u>(69,147)</u>	<u>88,009</u>
Other financing sources (uses):				
Operating transfers in.	199,889	79,097	79,097	0
Total other financing sources (uses)	<u>199,889</u>	<u>79,097</u>	<u>79,097</u>	<u>0</u>
Net change in fund balance	(78,059)	(78,059)	9,950	88,009
Fund balance at beginning of year	208,059	208,059	208,059	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u><u>\$130,000</u></u>	<u><u>\$130,000</u></u>	<u><u>\$218,009</u></u>	<u><u>\$88,009</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$146,708	\$159,108	\$159,108	\$0
Total revenues	<u>146,708</u>	<u>159,108</u>	<u>159,108</u>	<u>0</u>
Expenditures:				
Capital outlay				
Capital outlay	285,977	298,377	298,377	0
Total expenditures	<u>285,977</u>	<u>298,377</u>	<u>298,377</u>	<u>0</u>
Net change in fund balance	(139,269)	(139,269)	(139,269)	0
Fund balance (deficit) at beginning of year . .	(146,707)	(146,707)	(146,707)	0
Prior year encumbrances appropriated. . . .	285,976	285,976	285,976	0
Fund balance at end of year	<u>\$0</u>	<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)
 JUSTICE CENTER COMMUNICATIONS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for services	\$11,000	\$11,000	\$12,344	\$1,344
Total revenues	11,000	11,000	12,344	1,344
Expenditures:				
Capital outlay				
Capital outlay	60,000	60,000	0	60,000
Other	36,877	36,877	3,000	33,877
Total expenditures	96,877	96,877	3,000	93,877
Net change in fund balance	(85,877)	(85,877)	9,344	95,221
Fund balance at beginning of year	82,257	82,257	82,257	0
Prior year encumbrances appropriated.	3,620	3,620	3,620	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$95,221</u>	<u>\$95,221</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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$172,493	\$1,413,002	\$1,054,890	(\$358,112)
Total revenues	<u>172,493</u>	<u>1,413,002</u>	<u>1,054,890</u>	<u>(358,112)</u>
Expenditures:				
Capital outlay				
Capital outlay	172,493	1,413,002	1,413,002	0
Total expenditures	<u>172,493</u>	<u>1,413,002</u>	<u>1,413,002</u>	<u>0</u>
Net change in fund balance	0	0	(358,112)	(358,112)
Fund balance at beginning of year	(172,493)	(172,493)	(172,493)	0
Prior year encumbrances appropriated.	<u>172,493</u>	<u>172,493</u>	<u>172,493</u>	<u>0</u>
Fund balance (deficit) at end of year	<u>\$0</u>	<u>\$0</u>	<u>(\$358,112)</u>	<u>(\$358,112)</u>

WAYNE COUNTY, OHIO
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RAILS TO TRAILS PROJECT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$70,000	\$167,632	\$89,257	(\$78,375)
Total revenues	<u>70,000</u>	<u>167,632</u>	<u>89,257</u>	<u>(78,375)</u>
Expenditures:				
Capital outlay				
Capital outlay	311	97,943	96,595	1,348
Total expenditures	<u>311</u>	<u>97,943</u>	<u>96,595</u>	<u>1,348</u>
Excess (deficiency) of revenues over (under) expenditures	<u>69,689</u>	<u>69,689</u>	<u>(7,338)</u>	<u>(77,027)</u>
Other financing sources (uses):				
Operating transfers out	(90,000)	(90,000)	(90,000)	0
Total other financing sources (uses)	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>0</u>
Net change in fund balance	(20,311)	(20,311)	(97,338)	(77,027)
Fund balance at beginning of year	20,311	20,311	20,311	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance (deficit) at end of year	<u>\$0</u>	<u>\$0</u>	<u>(\$77,027)</u>	<u>(\$77,027)</u>

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RAILROAD CROSSING IMPROVEMENT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$61,569	\$61,569	\$61,569	\$0
Total revenues	<u>61,569</u>	<u>61,569</u>	<u>61,569</u>	<u>0</u>
Expenditures:				
Capital outlay				
Capital outlay	2,190	4,700	4,700	0
Total expenditures	<u>2,190</u>	<u>4,700</u>	<u>4,700</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>59,379</u>	<u>56,869</u>	<u>56,869</u>	<u>0</u>
Other financing sources (uses):				
Operating transfers in	0	2,510	2,510	0
Operating transfers out	(61,569)	(61,569)	(61,569)	0
Total other financing sources (uses)	<u>(61,569)</u>	<u>(59,059)</u>	<u>(59,059)</u>	<u>0</u>
Net change in fund balance	(2,190)	(2,190)	(2,190)	0
Fund balance at beginning of year	2,190	2,190	2,190	0
Prior year encumbrances appropriated.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund balance at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></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 FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		<u>(Under)</u>
Operating revenues:				
Charges for services	\$283,732	\$283,732	\$241,204	(\$42,528)
Total operating revenues	<u>283,732</u>	<u>283,732</u>	<u>241,204</u>	<u>(42,528)</u>
Operating expenses:				
Personal services	101,700	96,700	93,865	2,835
Contractual services	204,070	484,572	352,559	132,013
Materials and supplies	13,494	14,493	14,186	307
Capital outlay	4,125	2,125	1,807	318
Other	21,185	24,185	20,201	3,984
Total operating expenses	<u>344,573</u>	<u>622,075</u>	<u>482,618</u>	<u>139,457</u>
Net loss before operating transfers	<u>(60,841)</u>	<u>(338,343)</u>	<u>(241,414)</u>	<u>96,929</u>
Operating transfers in	51,168	347,168	347,168	0
Operating transfers out	<u>(51,169)</u>	<u>(51,169)</u>	<u>(51,168)</u>	<u>1</u>
Net income (loss)	(60,842)	(42,344)	54,586	96,930
Retained earnings at beginning of year (restated)	71,912	71,912	71,912	0
Prior year encumbrances appropriated . . .	<u>18,930</u>	<u>18,930</u>	<u>18,930</u>	<u>0</u>
Retained earnings at end of year	<u><u>\$30,000</u></u>	<u><u>\$48,498</u></u>	<u><u>\$145,428</u></u>	<u><u>\$96,930</u></u>

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HEALTH CARE
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Operating revenues:				
Charges for services	\$4,888,414	\$5,111,648	\$5,129,995	\$18,347
Total operating revenues	<u>4,888,414</u>	<u>5,111,648</u>	<u>5,129,995</u>	<u>18,347</u>
Operating expenses:				
Claims	4,782,682	5,115,076	4,847,637	267,439
Administrative costs	465,469	465,469	423,090	42,379
Other operating expenses	30,000	30,000	17,125	12,875
Total operating expenses	<u>5,278,151</u>	<u>5,610,545</u>	<u>5,287,852</u>	<u>322,693</u>
Operating loss	<u>(389,737)</u>	<u>(498,897)</u>	<u>(157,857)</u>	<u>341,040</u>
Nonoperating revenues:				
Interest revenue	10,004	10,461	10,499	38
Total nonoperating revenues	<u>10,004</u>	<u>10,461</u>	<u>10,499</u>	<u>38</u>
Net loss before operating transfers	(379,733)	(488,436)	(147,358)	341,078
Operating transfers in	190,582	199,285	200,000	715
Operating transfers out	<u>(100,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net income (loss)	(289,151)	(289,151)	52,642	341,793
Retained earnings at beginning of year	249,922	249,922	249,922	0
Prior year encumbrances appropriated	<u>39,229</u>	<u>39,229</u>	<u>39,229</u>	<u>0</u>
Retained earnings at end of year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$341,793</u></u>	<u><u>\$341,793</u></u>

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES TRUST
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$5,000	\$5,000	\$7,574	\$2,574
Other	5,000	5,000	19,560	14,560
Total revenues.	<u>10,000</u>	<u>10,000</u>	<u>27,134</u>	<u>17,134</u>
Expenditures:				
Current:				
Human services				
Contractual services	187,635	187,635	68,501	119,134
Total expenditures.	<u>187,635</u>	<u>187,635</u>	<u>68,501</u>	<u>119,134</u>
Net change in fund balance	(177,635)	(177,635)	(41,367)	136,268
Fund balance at beginning of year	177,635	177,635	177,635	0
Prior year encumbrances appropriated.	0	0	0	0
Fund balance at end of year	<u>\$0</u>	<u>\$0</u>	<u>\$136,268</u>	<u>\$136,268</u>

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Statistical Section



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WAYNE COUNTY, OHIO
GENERAL GOVERNMENT EXPENDITURES BY FUNCTION (1)
LAST TEN FISCAL YEARS

Fiscal Year	General Government						Conservation and Recreation	Economic Development and Assistance
	Legislative and Executive	Judicial	Public Safety	Public Works	Health	Human Services		
2001	\$7,936,692	\$3,624,358	\$8,328,452	\$5,807,045	\$377,873	\$30,382,169	\$47,500	\$174,503
2000	6,940,490	3,193,346	7,642,891	6,950,475	430,812	26,250,203	45,770	953,692
1999	6,443,001	2,987,531	8,083,315	6,246,740	364,903	21,526,776	20,000	546,976
1998	6,443,540	2,680,115	6,791,688	6,155,016	305,795	19,990,435	27,500	403,683
1997	5,507,429	2,809,534	6,151,127	5,637,692	327,387	19,353,811	27,224	84,444
1996	5,438,713	2,707,808	5,782,478	5,897,291	301,818	17,545,540	20,276	297,973
1995	4,984,427	2,807,915	5,300,454	5,451,995	252,318	16,033,825	20,000	1,441,125
1994	3,851,580	3,690,969	5,555,831	5,386,641	238,906	14,024,532	-	-
1993	3,453,810	3,302,004	5,545,271	4,933,131	214,278	13,785,433	320,863	1,200
1992	3,140,064	3,121,121	5,147,256	5,177,799	208,559	13,144,155	-	-

(1) Includes general, special revenue, and capital projects funds for fiscal year 2001. Fiscal years 1992-2000 includes general, special revenue, capital projects and expendable trust funds.

Note: Governmental activities are not presented on a full accrual basis due to only one year of data.

Urban Redevelopment and Housing	Intergovernmental	Other	Capital Outlay	Principal Retirement	Interest and Fiscal Charges	Total Expenditures
\$391,930	\$ -	\$901,769	\$6,966,876	\$131,574	\$272,595	\$65,343,336
364,025	-	670,818	4,000,960	225,492	91,170	57,760,144
365,345	-	645,249	3,662,644	214,390	100,355	51,207,225
315,390	-	673,227	3,686,161	216,067	111,986	47,800,603
60,000	-	667,068	1,640,897	209,390	129,128	42,605,131
320,070	-	718,018	1,822,054	206,890	157,697	41,216,626
-	-	625,443	1,382,903	250,897	165,160	38,716,462
-	371,287	995,175	1,967,769	263,523	190,436	36,536,649
-	35,053	687,662	1,630,995	264,764	192,651	34,367,115
-	-	1,140,366	3,094,138	145,361	165,934	34,484,753

WAYNE COUNTY, OHIO
GENERAL GOVERNMENT REVENUES BY SOURCE (1)
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Charges for Services	Licenses and Permits	Fines and Forfeitures	Intergovernmental	Special Assessments
2001	\$20,581,248	\$7,568,641	\$276,346	\$720,043	\$28,920,845	\$1,343
2000	20,059,032	7,032,594	231,348	784,441	30,969,872	2,547
1999	18,144,132	5,938,695	234,092	836,565	24,623,132	2,544
1998	17,902,546	7,213,431	239,531	681,380	19,079,409	3,317
1997	17,157,052	7,064,639	245,736	632,862	18,873,405	1,180
1996	16,124,678	5,996,034	222,711	573,282	16,631,502	27,758
1995	15,762,560	5,877,502	222,529	613,931	14,453,467	8,041
1994	13,333,345	4,869,213	14,785	681,375	16,798,407	29,785
1993	12,656,891	5,326,401	13,887	541,211	15,833,717	57,735
1992	11,339,460	4,815,310	16,511	545,727	15,411,092	25,443

(1) Includes general, special revenue, and capital projects funds for fiscal year 2001. Fiscal years 1992-2000 includes general, special revenue, capital projects and expendable trust funds.

Note: Governmental activities are not presented on a full accrual basis due to only one year of data.

Interest	Rental Income	Other	Total Revenues
\$3,297,736	\$208,526	\$1,997,337	\$63,572,065
2,722,554	200,220	1,891,177	63,893,785
1,922,061	234,756	1,255,921	53,191,898
2,343,753	221,759	1,230,175	48,915,301
2,110,701	117,198	1,668,756	47,871,529
1,736,518	132,715	2,928,829	44,374,027
1,621,749	86,952	3,348,705	41,995,436
816,154	-	2,579,347	39,122,411
777,784	-	810,630	36,018,256
857,163	-	702,498	33,713,204

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
2001	\$8,596,374	\$8,274,967	96.26%	\$197,929	\$8,472,896
2000	8,589,914	8,317,456	96.83%	232,197	8,549,653
1999	7,909,060	7,668,444	96.96%	179,084	7,847,528
1998	7,398,203	7,296,537	98.63%	164,877	7,461,414
1997	7,054,774	7,105,327	100.72%	144,892	7,250,219
1996	6,353,815	6,464,155	101.74%	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

- (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
98.56%	\$308,044	3.58%
99.53%	258,409	3.01%
99.22%	235,961	2.98%
100.85%	241,277	3.26%
102.77%	185,301	2.63%
104.38%	147,706	2.32%
100.73%	100,149	1.85%
100.45%	156,430	2.93%
100.36%	115,565	2.12%
101.17%	127,099	2.10%

WAYNE COUNTY, OHIO
PROPERTY TAX RATE - DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
<u>County Units</u>						
General fund	2.00	2.00	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.00	4.00	4.00
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	-	-	-	0.10	0.10	0.10
Total	<u>8.75</u>	<u>8.75</u>	<u>8.75</u>	<u>8.35</u>	<u>8.35</u>	<u>8.35</u>
<u>School Districts Within the County</u>						
Chippewa Local	41.00	41.00	41.10	41.90	41.90	41.90
Dalton Local	43.60	43.60	43.60	43.60	43.60	43.60
Greene Local	50.85	50.85	50.45	51.35	51.35	44.45
North Central Local	31.60	31.60	32.00	34.80	35.10	35.10
Northwestern Local	31.50	31.50	31.70	31.70	31.70	31.70
Orrville Local	46.60	46.60	46.60	46.66	48.06	46.80
Rittman Exempt Village	54.80	54.80	54.80	54.80	54.80	54.80
Southeast Local	46.65	46.65	47.25	48.50	48.50	41.80
Triway Local	45.20	45.20	42.20	42.20	42.20	42.20
Wooster City	65.20	65.20	65.20	59.15	62.15	62.15
<u>Overlapping School Districts</u>						
East Holmes Local	27.55	27.55	26.40	26.70	27.45	27.75
West Holmes Local	35.60	35.60	36.10	36.30	37.60	37.70
Hillsdale Local	49.40	49.40	49.40	41.50	41.50	41.50
Northwest Local	54.20	54.20	55.10	55.60	57.40	57.80
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	2.80
Stark Area	3.20	3.20	3.30	3.30	3.50	3.50
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	11.80	11.80	5.80
Congress	13.40	13.40	13.40	13.40	7.40	7.40
Creston	13.00	13.00	13.00	13.00	13.00	13.00
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	7.50	7.50	7.10	7.10	7.10
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	3.40	3.40	6.20
Wooster	4.20	4.20	4.20	4.20	4.20	4.20

1995	1994	1993	1992
2.00	2.00	2.00	2.00
4.00	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	1.30
0.10	0.10	0.10	0.20
8.35	7.35	7.35	7.45

40.20	41.80	43.80	41.70
43.60	43.60	43.60	43.60
44.45	44.45	38.55	38.55
36.50	37.00	37.20	37.20
33.30	33.30	26.40	26.40
42.00	42.00	42.00	37.20
46.20	46.20	46.20	46.20
42.10	40.20	45.10	42.10
42.20	42.20	36.30	36.30
62.15	62.15	55.20	52.90

28.65	25.45	25.95	24.95
32.60	28.00	28.00	28.40
41.50	41.50	41.50	41.50
57.90	59.90	60.10	47.60
53.90	53.90	46.40	46.40

4.10	4.10	4.10	3.10
2.80	1.80	1.80	1.80
2.00	3.20	3.20	3.20
4.10	4.10	4.10	4.10

2.60	2.60	2.60	2.60
11.80	11.78	11.80	11.80
10.40	10.40	5.40	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	12.10	12.10	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
7.10	6.90	7.50	7.10
2.80	2.80	2.80	2.80
4.10	4.10	4.10	4.10
6.20	6.20	3.20	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) - CONTINUED
LAST TEN FISCAL YEARS

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</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	5.00	5.00
Greene	3.10	3.10	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60	6.60	6.60
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	5.90	5.90	6.90	6.90	6.90
<u>Other Districts</u>						
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30	3.30	3.30
Wayne County Library	1.00	1.00	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

1995	1994	1993	1992
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	6.70
4.50	4.50	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
6.60	5.10	5.10	5.10
6.00	6.00	6.00	6.00
4.10	4.10	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
6.90	7.40	7.40	7.40
1.00	1.00	1.00	1.00
3.00	2.30	2.30	2.30
1.00	1.00	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
2001	\$1,406,109,740	\$4,017,456,400	\$280,414,983	\$1,121,659,932
2000	1,379,474,900	3,941,356,857	274,633,551	1,098,534,204
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

(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	
\$97,685,490	\$97,685,490	\$1,784,210,213	\$5,236,801,822	34.07%
92,090,220	92,090,220	1,746,198,671	5,131,981,281	34.03%
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%

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

<u>Fiscal Year</u>	<u>Amount Billed</u>	<u>Amount Collected</u>	<u>Percent Collected</u>
2001	\$877,140	\$17,094	1.95%
2000	806,114	23,296	2.89%
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%

Source: Wayne County Auditor

WAYNE COUNTY, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2001

	Total Debt Limit (1)	Total Voted Debt Limit (2)
Assessed Valuation of the County	\$1,784,210,213	\$1,784,210,213
Debt Limitation	43,105,255	17,842,102
Total Outstanding Debt:		
General Obligation Bonds and Notes	1,248,500	1,248,500
Exemptions:		
Debt Service Fund Balance	218,009	218,009
Net General Obligation Debt	1,030,491	1,030,491
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$42,074,764	\$16,811,611

(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
2001	111,045	\$1,784,210,213	\$1,248,500	\$218,009	\$1,030,491
2000	111,564	1,746,198,671	1,362,000	287,498	1,074,502
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

Source: Wayne County Auditor

<u>Ratio of Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
0.06%	9.28
0.06%	9.63
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

WAYNE COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
DECEMBER 31, 2001

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding</u>	<u>Percentage Applicable To County (1)</u>	<u>Amount Applicable to County</u>
Direct:			
Wayne County	\$1,248,500	100.00%	\$1,248,500
All subdivisions wholly within the County	51,771,071	100.00%	51,771,071
Total Direct			<u>53,019,571</u>
Overlapping:			
City of Norton	3,800,000	0.05%	1,900
City of Rittman	2,451,432	97.85%	2,398,726
East Holmes Local School District	4,111,000	0.24%	9,866
North Central Local School District	510,000	89.34%	455,634
Northwestern Local School District	8,558,000	95.17%	8,144,649
Southeast Local School District	450,000	81.63%	367,335
West Holmes Local School District	14,754,935	2.52%	371,824
Ashland West-Holmes Career Center	395,000	1.03%	4,069
Total Overlapping			<u>11,754,003</u>
Grand Total Direct and Overlapping			<u>\$64,773,574</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 (1)	Ratio of Debt Service to General Governmental Expenditures
2001	\$124,390	\$76,813	\$201,203	\$65,343,336	0.31%
2000	216,890	88,519	305,409	57,760,144	0.53%
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	36,536,649	1.15%
1993	264,764	177,348	442,112	34,367,115	1.29%
1992	145,361	132,698	278,059	34,484,753	0.81%

Source: Wayne County Auditor

(1) Includes general, special revenue, and capital projects funds for fiscal year 2001. Fiscal years 1992-2000 includes general, special revenue, capital projects and expendable trust funds.

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

Fiscal Year	Real Property Values			New Construction		Total
	Agriculture/ Residential	Commercial/ Industrial	Tax Exempt	Agriculture/ Residential	Commercial/ Industrial	
2001	\$1,168,891,190	\$267,865,410	\$244,062,470	\$24,490,910	\$10,614,170	\$35,105,080
2000	1,138,361,020	261,192,590	131,078,870	21,746,090	9,388,430	31,134,520
1999	1,114,549,530	256,538,860	131,078,870	21,941,450	11,112,480	33,053,930
1998	962,335,730	234,329,880	159,326,290	27,485,070	9,377,890	36,862,960
1997	934,098,030	240,859,850	188,744,760	23,274,570	20,222,790	43,497,360
1996	763,325,620	221,112,880	133,288,250	14,701,220	16,779,310	31,480,530
1995	720,519,810	197,177,340	131,078,870	18,600,530	9,300,990	27,901,520
1994	701,121,350	189,699,880	127,261,150	15,688,720	11,440,380	27,129,100
1993	716,820,070	196,159,390	123,005,980	15,698,720	11,440,380	27,139,100
1992	660,523,490	185,020,690	123,066,500	14,078,880	9,350,180	23,429,060

Source: Wayne County Auditor

WAYNE COUNTY, OHIO
DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population (1)	School Enrollment (2)	Unemployment Rate (3)
2001	111,045	23,811	3.90%
2000	111,564	26,642	3.80%
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%

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, 2001

<u>Taxpayer</u>	<u>Type of Entity</u>	<u>Total Assessed Valuation (1)</u>	<u>Percent of Total Assessed Valuation</u>
Ohio Power	Electric	\$18,327,950	1.03%
United Telephone Co	Phone	11,714,640	0.66%
Newell-Rubbermaid	Manufacturer	7,494,150	0.42%
Ohio Edison	Electric	5,929,430	0.33%
East Ohio Gas	Natural Gas	5,437,450	0.30%
Pennsylvania Lines LLC	Railroad	3,861,380	0.22%
Wooster Brush	Manufacturer	3,774,850	0.21%
LuK Incorporated	Manufacturer	3,584,560	0.20%
Columbia Gas	Natural Gas	3,540,950	0.20%
Gerstenslager Co.	Manufacturer	2,827,490	0.16%
Total, Top Ten Principal Taxpayers		<u>\$66,492,850</u>	<u>3.73%</u>
Total County Assessed Valuation		<u>\$1,784,210,213</u>	

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

Source: Wayne County Auditor

WAYNE COUNTY, OHIO
TEN LARGEST EMPLOYERS
DECEMBER 31, 2001

Employer	Location	Industry	Number of Employees
Newell-Rubbermaid (1)	Wooster	Manufacture plastics	1,250
Gerstenslager Company	Wooster	Automotive stampings	1,050
Wayne County	Wooster	Government	835
College of Wooster	Wooster	Education	800
J.M. Smucker Company (1)	Orrville	Jams, jellies and preserves	800
LuK Incorporated	Wooster	Manufacturing	733
D+S Distribution	Wooster	Warehousing	700
Bosch Rexroth Corp.	Wooster	Mobile Hydraulics	650
City of Wooster	Wooster	Government/Hospital	600
Wooster City Schools	Wooster	Education	600
Buehler's Foods (1)	Wooster	Regional Grocery Chain	590
Wooster Brush	Wooster	Paint brushes and rollers	550
WalMart Stores/Wooster Assoc.	Wooster	Retail	425

(1) Headquarters is located within the county

Sources: 2002 Harris Ohio Industrial Directory, Ohio Department of Development, Wayne Development Council Industrial Data Base, and inquires of employers.

WAYNE COUNTY, OHIO
MISCELLANEOUS STATISTICS
DECEMBER 31, 2001

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 - 252 miles
County Roads - 495 miles
Township Roads - 564 miles
County Bridges - 514
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, 2001, and have issued our report thereon dated July 26, 2002. 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.

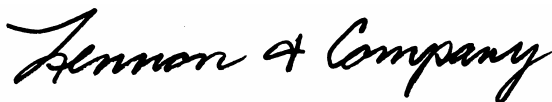
Compliance

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 and use 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
July 26, 2002

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, 2001. 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 auditing standards generally accepted in the United States of America; 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, 2001.

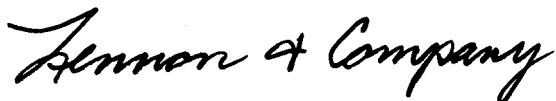
Internal Control Over Compliance

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.

The accompanying schedule of federal awards expenditures replaces the schedule in Wayne County's original report for the year ended December 31, 2001. The schedule was revised to include the Workforce Investment Act Program, which was previously omitted from the schedule, initially reported on July 26, 2002.

This report is intended for the information and use 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

July 26, 2002, except for schedule of federal awards expenditures, which is dated September 15, 2003.

Wayne County Ohio

Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2001

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 (Direct)	M96SG390179	14.239	\$ 189,502	\$ 189,502
Passed Through Ohio Department of Development:				
Housing Programs:				
Community Housing Improvement	BC990782	14.239	12,340	12,340
Community Housing Improvement	BC970781	14.228	114,009	114,009
Small Cities Program:				
Community Development Block Grant	BF97/98/99/00781	14.228	434,323	427,417
Total U.S. Department of Housing and Urban Development			750,174	743,268
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
Passed Through Ohio Department of Public Safety Emergency Management Agency:				
Emergency Management Performance	J236	83.552	37,050	40,185
Total Federal Emergency Management Agency			37,050	40,185
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Office of Justice Programs:				
COPS Universal Hiring Program	98UMWX1755	16.710	26,507	26,507
Bullet Proof Vest Program	1008451	16.607	2,085	2,085
Passed Through Ohio Office of Criminal Justice Services:				
Justice Programs/Drug Control Act:				
Narcotics Task Force	200DGA01750	16.579	41,288	53,190
Juvenile Justice and Delinquency Prevention Allocation to the States:				
JAIBG Youth Accountability	99/00JB013A007	16.523	12,292	12,186
Return of Grant Funding			(1,552)	-
Total JAIBG Youth Accountability			10,740	12,186
Passed Through Ohio Attorney General:				
Crime Victims Services/Victims of Crime Act:				
Victim Witness Assistance	01/02VAGENE254	16.575	78,901	83,444
Volunteer Guardian Ad Litem Program	2001VACHAE515	16.575	18,000	16,500
Total U.S. Department of Justice			\$ 177,521	\$ 193,912

(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, 2001 (Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Disbursements
<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-01P 071191-6B-SF-02P	84.027 84.027	\$ 20,795 14,894	\$ 29,855 -
Special Education-Preschool Disabilities Grant	071191PG2001P 071191PG2002P	84.173 84.173	- 10,114	9,218 -
Total U.S. Department of Education			<u>45,803</u>	<u>39,073</u>
<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	<u>73,608</u>	<u>73,608</u>
Total U.S. Department of Health and Human Services			<u>73,608</u>	<u>73,608</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
Passed Through Ohio Department of Job and Family Services:				
Workforce Investment Act Cluster:				
Workforce Investment Act, Adult Workforce Investment Act, Adult Administrative	3VO		182,235 16,500	218,453 12,648
Workforce Investment Act, Youth Workforce Investment Act, Youth Administrative	3VO		161,445 14,617	821 11,205
Workforce Investment Act, Dislocated Worker Workforce Investment Act, Dislocated Worker Administrative	3VO		91,516 8,286	160,699 6,352
Total U.S. Department of Labor - Workforce Investment Act Cluster			<u>474,599</u>	<u>410,178</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Passed Through the Ohio Department of Transportation:				
Highway Planning and Construction - Bridges	NA	20.205	1,044,366	1,044,366
Passed through the Ohio Department of Natural Resources:				
Recreational Trails Program	NA	20.219	<u>70,000</u>	<u>70,000</u>
Total U.S. Department of Transportation			<u>1,114,366</u>	<u>1,114,366</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 2,673,121</u>	<u>\$ 2,614,590</u>

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, 2001

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, 2001, there were four outstanding loans with a total loan amount of \$749,000 and with a total loan balance of \$259,437. Payments were received for principal in the amount of \$89,879 and for interest in the amount of \$13,443. 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, OHIO
December 31, 2001**

1. SUMMARY OF AUDITOR'S RESULTS		
<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):	Highway Planning and Construction CFDA 20.205 Workforce Investment Act CFDA 17.258, 17.259, 17.260
<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

None

Wayne County, Ohio

ELECTED OFFICIALS - DECEMBER 31, 2001

Board of Commissioners

Mark Sheppard
Fred Cannon
Cheryl Noah

Engineer

Roger Terrill

Probate Court

K. William Bailey

Auditor

Jarra Underwood

Prosecutor

Martin Frantz

Clerk of Courts

Carol White Millhoan

Recorder

Jane Carmichael

Coroner

Dr. J.T. Questel

Sheriff

Thomas Maurer

Court of Common

Pleas

Mark K. Wiest
Robert J. Brown

Treasurer

Beverly Shaw

County Court Judges

Stuart K. Miller
D. William Evans



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
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
OCTOBER 14, 2003