

Wayne County, Ohio
Independent Auditor's Report
For The Year Ended December 31, 2002



**Auditor of State
Betty Montgomery**

Board of County Commissioners
Wayne County
Wooster, Ohio

We have reviewed the Independent Auditor's Report of Wayne County, prepared by Lennon & Company, for the audit period January 1, 2002 through December 31, 2002. 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.

Betty Montgomery

BETTY MONTGOMERY
Auditor of State

September 12, 2003

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Wayne County, Ohio
Compliance Section
For the year ended December 31, 2002

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**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, Ohio, as of and for the year ended December 31, 2002, and have issued our report thereon dated June 30, 2003. 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.

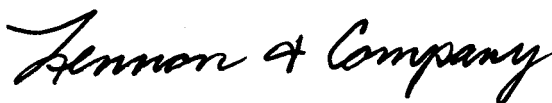
Compliance

As part of obtaining reasonable assurance about whether Wayne County, Ohio'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, Ohio'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 solely 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
June 30, 2003

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, Ohio, 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, 2002. Wayne County, Ohio'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, Ohio's management. Our responsibility is to express an opinion on Wayne County, Ohio'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, Ohio'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, Ohio's compliance with those requirements.

In our opinion, Wayne County, Ohio, 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, 2002.

Internal Control Over Compliance

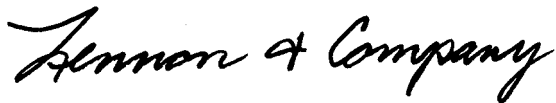
The management of Wayne County, Ohio, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Wayne County, Ohio's internal 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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of Wayne County, Ohio, as of and for the year ended December 31, 2002, and have issued our report thereon dated June 30, 2003. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Wayne County, Ohio basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements of Wayne County, Ohio. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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
June 30, 2003

Wayne County, Ohio

Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2002

| Federal Grantor/ Pass Through Grantor Program Title | Pass Through Entity Number | Federal CFDA Number | <u>Disbursements</u> |
|---|----------------------------------|---------------------------|----------------------|
| U.S. DEPARTMENT OF HOUSING <u>AND URBAN DEVELOPMENT</u> Passed Through Ohio Department of Development: | | | |
| Housing Programs: | | | |
| Community Housing Improvement - HOME | BC990782 | 14.239 | \$ 11,820 |
| | BC010782 | 14.239 | 115,294 |
| Community Housing Improvement | BC990781 | 14.239 | 10,105 |
| | BC010781 | 14.239 | 66,980 |
| Small Cities Programs: | | | |
| Community Development Block Grant | BF000781 | 14.228 | 269,515 |
| | BF000781 | 14.228 | 55,041 |
| Emergency Shelter | BL010781 | 14.228 | 131,500 |
| Total U.S. Department of Housing and Urban Development | | | 660,255 |
| <u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u> Passed Through Ohio Department of Public Safety Emergency Management Agency: | | | |
| Emergency Management Performance | H418/J236 | 83.552 | 34,643 |
| Total Federal Emergency Management Agency | | | 34,643 |
| <u>U.S. DEPARTMENT OF JUSTICE</u> Office of Justice Program: | | | |
| COPS Universal Hiring Program (Direct) | 98UMWX1755 | 16.710 | 10,940 |
| Passed Through Ohio Department of Public Safety Emergency Management Agency: | | | |
| Domestic Preparedness | J529 | 16.007 | - |
| Passed Through Ohio Office of Criminal Justice Services: | | | |
| Justice Programs/Drug Control Act: | | | |
| Narcotics Task Force | 2001DGA017050 | 16.579 | 41,228 |
| Passed Through Ohio Department of Youth Services: | | | |
| JAIBG Youth Accountability | 2001JB013A007 | 16.523 | 25,200 |
| Passed Through Ohio Attorney General: | | | |
| Crime Victims Services/Victims of Crime Act: | | | |
| Victim Witness Assistance | 03/02VAGENE254 | 16.575 | 85,529 |
| Volunteer Guardian Ad Litem Program | 2002VACHAE515 | 16.575 | 19,500 |
| Total U.S. Department of Justice | | | 182,397 |

(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, 2002 (Continued)

| Federal Grantor/ Pass Through Grantor Program Title | Pass Through Entity Number | Federal CFDA Number | <u>Disbursements</u> |
|---|----------------------------------|---------------------------|----------------------|
| <u>U.S. DEPARTMENT OF EDUCATION</u> | | | |
| Passed Through Ohio Department of Education: | | | |
| Special Education Cluster: | | | |
| Special Education Grant to States | | | |
| Title VI-B | 071191-6B-SF-01P | 84.027 | 20,795 |
| | 071191-6B-SF-02P | 84.027 | 51,086 |
| | 071191-6B-SF-03P | 84.027 | 9,308 |
| Special Education-Preschool | | | |
| Disabilities Grant | 071191-PG-S1-02P | 84.173 | 10,114 |
| | 071191-PG-S1-03P | 84.173 | 1,821 |
| | | | 93,124 |
| Total Special Education Cluster | | | |
| Title V Innovative Programs | 071191-C2-S1-03 | 84.298 | 3,225 |
| Total U.S. Department of Education | | | 96,349 |
| <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 | 74,851 |
| Total U.S. Department of Health and Human Services | | | 74,851 |
| <u>U.S. DEPARTMENT OF LABOR</u> | | | |
| Passed Through Ohio Department of Job and Family Services: | | | |
| Workforce Investment Act Cluster: | | | |
| Workforce Investment Act, Adult | 3VO | 17.258 | 180,010 |
| Workforce Investment Act, Adult Administrative | | 17.258 | 11,053 |
| Workforce Investment Act, Youth | 3VO | 17.259 | 520,989 |
| Workforce Investment Act, Youth Administrative | | 17.259 | 21,021 |
| Workforce Investment Act, Dislocated Worker | 3VO | 17.260 | 181,799 |
| Workforce Investment Act, Dislocated Worker Administrative | | 17.260 | 8,798 |
| Total U.S. Department of Labor - Workforce Investment Act Cluster | | | 923,670 |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | |
| Passed through Ohio Department of Transportation: | | | |
| Highway Planning and Construction - Bridges | N/A | 20.205 | 507,655 |
| Passed through Ohio Department of Natural Resources: | | | |
| Recreational Trails Program | N/A | 20.219 | 77,027 |
| Total U.S. Department of Transportation | | | 584,682 |
| TOTAL FEDERAL ASSISTANCE | | | \$ 2,556,847 |

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, 2002

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the “Schedule”) summarizes the activity of the County’s federal award programs. The Schedule has been prepared on the cash-basis of accounting.

NOTE B – SUBRECIPIENTS

The County passes through certain federal assistance received from the U.S. Department of Housing and Urban Development and the U.S. Department of Health and Human Services to other government entities or not-for-profit organizations (subrecipients). These subrecipients have certain compliance responsibilities related to administering these federal programs. Under OMB Circular A-133, the County is responsible for monitoring subrecipients in order to assure that federal awards are used for authorized purposes in compliance with applicable laws, regulations and provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C – 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. These grants are used to provide low-interest loans to businesses in the County. As of December 31, 2002, there were five outstanding loans with a total loan amount of \$690,000 and with a current loan balance of \$240,610. Payments were received for principal and interest in the amount of \$116,705 and \$10,811, respectively. Payments are received on a monthly or quarterly basis. These loans are collateralized by the assets of the businesses as provided in the “Legally Binding Documents” of the loan process.

NOTE D – MATCHING REQUIREMENTS

Certain Federal programs require that the County contribute non-Federal (matching) funds to support the federally funded programs. The County has complied with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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

**WAYNE COUNTY, OHIO
December 31, 2002**

| |
|--|
| 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): | Workforce Investment Act CFDA 17.258, 17.259, 17.260 Community Development Block Grant CFDA 14.228 |
| <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

Comprehensive Annual Financial Report



*For the fiscal year ended
December 31, 2002*

*Comprehensive
Annual Financial Report
of
Wayne County, Ohio*

For the year ended December 31, 2002



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



*428 West Liberty Street
Wooster, Ohio 44691*

WAYNE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2002
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WAYNE COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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WAYNE COUNTY, OHIO

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WAYNE COUNTY, OHIO

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Introductory Section





June 30, 2003

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 year ended December 31, 2002. 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 of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

The CAFR is presented in three sections: the Introductory Section, the Financial Section, and the Statistical Section. The Introductory Section contains a table of contents, this transmittal letter, a list of elected officials, an organization chart of the County, and the County’s 2001 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.

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 112,193 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 completed work on their Health Point project. The total project, including equipment and furnishings, cost \$8.6 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 serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the Board of Commissioners, the offices of 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 58,200 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2002. 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 2002 was certainly no exception. The economy of the County consists of a diversified mixture of agriculture, commercial, and industrial enterprises. During 2002, the County maintained an average labor force of 59,300 of which 56,700 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 2002. 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 benefited from healthy residential, commercial and industrial growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. 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.

Through the generosity of the Noble Foundation, in July of 2002, the Alice Noble Ice Arena opened on the Campus of Wooster High School. This project cost was \$4,000,000 and brought the first of its type to our area.

The Cleveland Clinic established a new medical facility with a total investment \$23,000,000.

The College of Wooster remains firm with commitment to higher education constructing three new centers and renovating an additional. The total investment for these projects exceeds \$16,000,000.

The Gault Family Learning Center opened in August. This major reconstruction of the former Beall Avenue Elementary School cost \$4,800,000. This facility will educate 3,500 adults each year.

J.M. Smucker Company began a 50,000 square foot expansion, with a total investment of \$9,000,000

Luk, Inc. will create 300 new jobs with its latest expansion and \$58,000,000 investment.

Frito Lay, Inc. installed a new system for corn cooling. The machinery and equipment investment was \$7,300,000.

Residential and agricultural development during 2002 added \$84,000,000 to the tax base in the county.

The total commercial and industrial development in the county exceeded \$29,000,000 in 2002.

The economic condition in 2002, although challenging, wasn't all bad news. More than 20 building and expansion projects were initiated or completed, accounting for nearly \$171,000,000 in investments creating over 550 jobs and retaining 110 positions.

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:

Seaman Corporation will create 20 new jobs and retain 55 with a \$6,400,000 coating line.

Wooster Brush is constructing new offices adding 26,000 square feet to their existing facility with a total investment of \$3,500,000.

Chesterland Productions latest project at Wooster's north-end, a 72,000 square foot plaza, is underway.

The new Lowe's building nears completion. In addition, there were several retail and eating establishments put into motion at the end of 2002.

Wooster Brush purchased the former Crown North America building to accommodate future expansions.

Wooster City Schools will invest \$1,500,000 in the renovation of the district office building. This project will add historic and economic value to downtown Wooster.

DEPARTMENTAL FOCUS

Auditor's Office

Improvements to County operations are an integral part of 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 was enhanced in 2002. The popular web site averages 2000 hits per week.

Software programming changes have been completed 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.

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 completed the reappraisal of the County's approximately 58,200 parcels. The County Auditor is responsible for a full reappraisal every six years, with an interim update every third year. The process of making a full reappraisal takes about two years and the new values were calculated as of January 1, 2002.

The Auditor's Office 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 judgments by management.

The County utilizes a fully-automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment 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 Highlights

Internal Service Fund - The only internal service fund of the County is the Health Care fund. The internal service fund has (\$388,510) in net assets at December 31, 2002. The deficit balance is the result of claims payable at year-end. The deficit will be eliminated by charging back the County funds and several governmental units within the County that participate 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 \$91,618,783 at December 31, 2002. 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 \$178,137 at December 31, 2002.

Cash Management

The County pools its cash for maximum efficiency and to simplify accountability. The County's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. During the year ended December 31, 2002, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements, federal agency securities and STAR Ohio (State Treasurer's Investment Pool). As shown in the Statement of Activities, interest income earned in 2002 totaled \$1,786,027.

A further discussion of the County's finances for 2002 and future outlook can be found in the management's discussion and analysis on pages F3-F12.

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 12 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, 2002, 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 a separate report.

Use of the Report

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

Use of this report by the various departments of the County is encouraged when furnishing information. Copies of this report are being placed for public inspection at the County Auditor's Office.

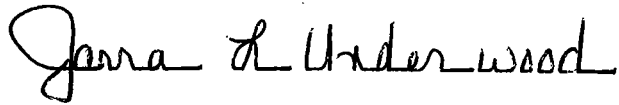
Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the year ended December 31, 2001. This was the seventh 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,

A handwritten signature in cursive script that reads "Jarra L. Underwood". The signature is written in black ink and is positioned above the printed name and title.

Jarra L. Underwood
Wayne County Auditor

WAYNE COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2002

Board of Commissioners

Mark Sheppard
Fred Cannon
Cheryl Noah

Auditor

Jarra Underwood

Clerk of Courts

Carol White Millhoan

Coroner

Dr. J.T. Questel

Court of Commons Pleas

Mark K. Weist
Robert Brown

County Court Judges

Stuart K. Miller
D. William Evans

Engineer

Roger Terrill

Probate Court

Raymond Leisy
(Interim Appointment)

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

Sheriff

Thomas Maurer

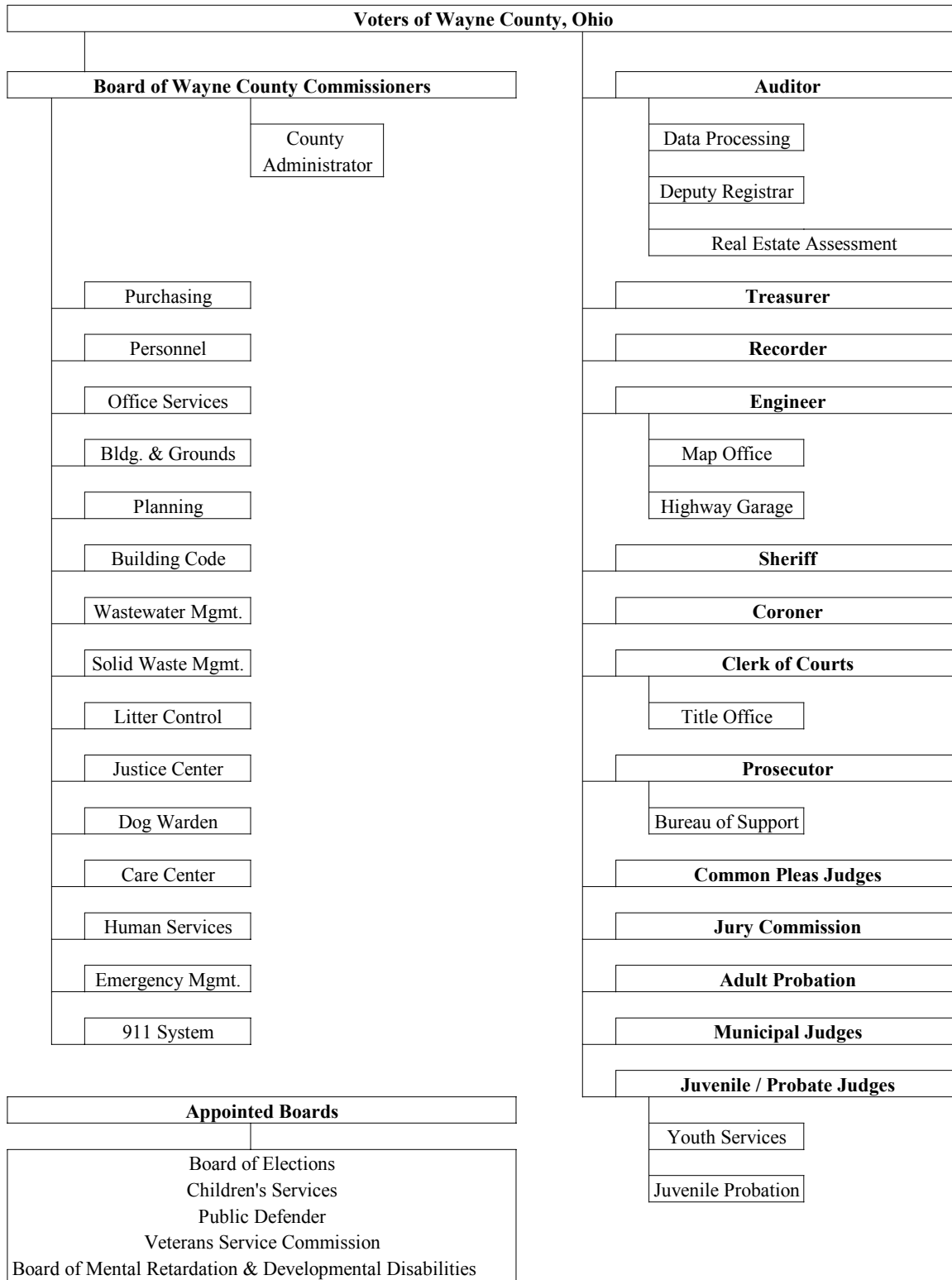
Treasurer

Beverly Shaw

WAYNE COUNTY, OHIO

ORGANIZATION CHART

DECEMBER 31, 2002



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, 2001

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.



President

Executive Director

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Financial Section



INDEPENDENT AUDITOR'S REPORT

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

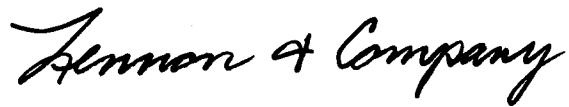
We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these 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 thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Nick Amster Sheltered Workshop, Inc., is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 opinions.

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 respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Wayne County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and budgetary comparison information on pages F3-F12 and pages F108-F170, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. 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 on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.



LENNON & COMPANY
Certified Public Accountant
June 30, 2003

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2002 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 year ended December 31, 2002. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2002 are as follows:

- The total net assets of the County increased \$807,273. Net assets of governmental activities increased \$268,872, which represents a 0.30% increase over fiscal year 2001. Net assets of business-type activities increased \$538,401 or 25.03% from fiscal year 2001.
- General revenues accounted for \$28,180,239 or 45.65% of total governmental activities revenue. Program specific revenues accounted for \$33,549,429 or 54.35% of total governmental activities revenue.
- Governmental activities capital assets increased \$9,027,682, primarily due to the completion of the Engineers Central Facility and several construction projects that were still in progress at December 31, 2002.
- The County had \$60,684,483 in expenses related to governmental activities; \$33,549,429 of these expenses were offset by program specific charges for services, grants or contributions. General revenues (primarily taxes) of \$28,180,239 were adequate to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$21,887,837 in 2002, a decrease of \$926,251 or 4.06% from 2001 revenues. The expenditures of the general fund, which totaled \$20,244,059 in 2002, increased \$1,199,257 or 6.30% from 2001. The increase in expenditures and decrease in revenues contributed to the net change in fund balance decrease of \$3,099,239 from 2001 to 2002.
- Net assets for the Sanitary Sewer District enterprise fund increased in 2002 by \$538,401 or 25.03%. The Sanitary Sewer District enterprise fund received transfers of \$130,000 from the general fund and capital contributions from other funds of \$646,313. Capital contributions are presented as transfers on the Statement of Activities.
- In the general fund, the actual revenues came in \$3,786,635 higher than they were originally budgeted and actual expenditures were \$2,493,583 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 eight major governmental funds. The general fund is the largest major fund.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2002 UNAUDITED

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

The Statement of Net Assets and the Statement of Activities answer the question, "How did we do financially during 2002?" 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 whether, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions and other factors.

In the Statement of Net 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, Debt Retirement and County Building Construction. The analysis of the County's major governmental and proprietary funds begins on page F9.

Governmental Funds

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

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2002 UNAUDITED

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 F16-F28 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 service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County. 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 F29-F31 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 pages F32-F33 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-F68 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 F69-F170 of this report.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2002
UNAUDITED

Government-Wide Financial Analysis

The Statement of Net Assets provides the perspective of the County as a whole. The table below provides a summary of the County's net assets for 2002 compared to 2001. Net assets were restated at December 31, 2001 in governmental activities (see Note 3.A. to the basic financial statements for detail).

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|---|--------------------------------|----------------------|---------------------------------|--------------------|----------------------|----------------------|
| | 2002 | 2001 | 2002 | 2001 | 2002 | 2001 |
| <u>Assets</u> | | | | | | |
| Current and other assets | \$ 60,197,061 | \$ 64,519,639 | \$ 307,794 | \$ 347,795 | \$ 60,504,855 | \$ 64,867,434 |
| Capital assets | <u>65,449,633</u> | <u>56,421,951</u> | <u>2,458,306</u> | <u>1,860,340</u> | <u>67,907,939</u> | <u>58,282,291</u> |
| Total assets | <u>125,646,694</u> | <u>120,941,590</u> | <u>2,766,100</u> | <u>2,208,135</u> | <u>128,412,794</u> | <u>123,149,725</u> |
| <u>Liabilities</u> | | | | | | |
| Long-term liabilities outstanding | 15,206,824 | 12,719,130 | 15,878 | 11,075 | 15,222,702 | 12,730,205 |
| Other liabilities | <u>19,337,350</u> | <u>17,388,812</u> | <u>60,846</u> | <u>46,085</u> | <u>19,398,196</u> | <u>17,434,897</u> |
| Total liabilities | <u>34,544,174</u> | <u>30,107,942</u> | <u>76,724</u> | <u>57,160</u> | <u>34,620,898</u> | <u>30,165,102</u> |
| <u>Net Assets</u> | | | | | | |
| Invested in capital assets, net of related debt | 52,304,665 | 45,775,452 | 2,458,306 | 1,860,340 | 54,762,971 | 47,635,792 |
| Restricted | 26,581,086 | 26,768,939 | - | - | 26,581,086 | 26,768,939 |
| Unrestricted | <u>12,216,769</u> | <u>18,289,257</u> | <u>231,070</u> | <u>290,635</u> | <u>12,447,839</u> | <u>18,579,892</u> |
| Total net assets | <u>\$ 91,102,520</u> | <u>\$ 90,833,648</u> | <u>\$2,689,376</u> | <u>\$2,150,975</u> | <u>\$ 93,791,896</u> | <u>\$ 92,984,623</u> |

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2002, the County's assets exceeded liabilities by \$93,791,896. This amounts to \$91,102,520 in governmental activities and \$2,689,376 in business-type activities. The County's finances remained strong during 2002, despite the decline in the economy.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 52.88% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress and infrastructure. Capital assets, net of related debt to acquire the assets at December 31, 2002, was \$54,762,971. 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, 2002, 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 YEAR ENDED DECEMBER 31, 2002
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A portion of the County's net assets, \$26,581,086 or 28.34%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of government-wide unrestricted net assets of \$12,447,839 may be used to meet the government's ongoing obligations to citizens and creditors.

The table below shows the changes in net assets for governmental activities and business-type activities for 2002 compared to 2001.

Change in Net Assets

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|--|--------------------------------|---------------------|---------------------------------|-------------------|-------------------|---------------------|
| | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 9,005,698 | \$ 9,045,624 | \$ 265,952 | \$ 239,577 | \$ 9,271,650 | \$ 9,285,201 |
| Operating grants and contributions | 23,659,116 | 23,491,076 | - | - | 23,659,116 | 23,491,076 |
| Capital grants and contributions | 884,615 | 1,288,502 | - | - | 884,615 | 1,288,502 |
| General revenues: | | | | | | |
| Property taxes | 11,990,376 | 11,839,530 | - | - | 11,990,376 | 11,839,530 |
| Sales tax | 8,798,061 | 8,568,618 | - | - | 8,798,061 | 8,568,618 |
| Unrestricted grants | 4,148,750 | 3,818,853 | - | - | 4,148,750 | 3,818,853 |
| Investment earnings | 1,786,027 | 3,200,565 | - | - | 1,786,027 | 3,200,565 |
| Other | <u>1,457,025</u> | <u>1,792,559</u> | <u>32,656</u> | <u>-</u> | <u>1,489,681</u> | <u>1,792,559</u> |
| Total revenues | <u>61,729,668</u> | <u>63,045,327</u> | <u>298,608</u> | <u>239,577</u> | <u>62,028,276</u> | <u>63,284,904</u> |
| Expenses | | | | | | |
| Program expenses: | | | | | | |
| General government | 12,718,847 | 12,048,432 | - | - | 12,718,847 | 12,048,432 |
| Public safety | 8,566,582 | 8,452,793 | - | - | 8,566,582 | 8,452,793 |
| Public works | 6,744,573 | 4,672,244 | - | - | 6,744,573 | 4,672,244 |
| Health | 406,749 | 388,429 | - | - | 406,749 | 388,429 |
| Human services | 30,023,950 | 30,608,536 | - | - | 30,023,950 | 30,608,536 |
| Conservation and recreation | 30,000 | 47,500 | - | - | 30,000 | 47,500 |
| Economic development | 572,357 | 174,503 | - | - | 572,357 | 174,503 |
| Urban redevelopment and housing | 215,062 | 391,930 | - | - | 215,062 | 391,930 |
| Other | 934,385 | 916,018 | - | - | 934,385 | 916,018 |
| Interest and fiscal charges | 471,978 | 336,265 | - | - | 471,978 | 336,265 |
| Sanitary Sewer District | <u>-</u> | <u>-</u> | <u>536,520</u> | <u>390,647</u> | <u>536,520</u> | <u>390,647</u> |
| Total expenses | <u>60,684,483</u> | <u>58,036,650</u> | <u>536,520</u> | <u>390,647</u> | <u>61,221,003</u> | <u>58,427,297</u> |
| Change in net assets before transfers | 1,045,185 | 5,008,677 | (237,912) | (151,070) | 807,273 | 4,857,607 |
| Transfers | <u>(776,313)</u> | <u>(296,000)</u> | <u>776,313</u> | <u>296,000</u> | <u>-</u> | <u>-</u> |
| Increase in net assets | <u>\$ 268,872</u> | <u>\$ 4,712,677</u> | <u>\$ 538,401</u> | <u>\$ 144,930</u> | <u>\$ 807,273</u> | <u>\$ 4,857,607</u> |

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2002 UNAUDITED

The 2001 governmental activities revenues were restated by \$4,544,379 to properly report motor vehicle and gas tax revenue as a component of operating grants and contributions program revenue rather than general revenues. This restatement in revenue had no effect on beginning net assets.

Governmental Activities

Governmental net assets increased by \$268,872 in 2002. This slight increase is due to declining revenues and increased expenditures in 2002 compared to 2001. In addition, the county spent approximately \$8,900,000 in building improvements and construction projects during 2002.

Human services, which includes supporting the operations of the Wayne County Care Center, County Board of MRDD, Job and Family Services, Child Support, and the Children Services Board, accounts for \$30,023,950 of expenses, or 49.48% of total governmental expenses of the County. These expenses were funded by \$17,197,001 in program revenues in 2002, compared to \$19,058,513 in 2001. General government expenses, which includes legislative and executive and judicial programs, totaled \$12,718,847 or 20.96% of total governmental expenses. General government expenses were covered by \$5,625,765 of direct charges to users in 2002 and \$4,060,255 in 2001.

The state and federal government contributed to the County revenues of \$23,659,116 in operating grants and contributions and \$884,615 in capital grants and contributions. These revenues are restricted to a particular program or purpose. Of the total operating grants and contributions, \$16,025,562 or 67.74%, subsidized human services programs.

General revenues totaled \$28,180,239, and amounted to 45.65% of total revenues. These revenues primarily consist of property and sales tax revenue of \$20,788,437, or 73.77% of total general revenues in 2002. Property taxes increased by 1.27% during 2002. Sales tax, which in prior years increased an average of approximately 5.00%, increased 2.68% in 2002, despite the decline in the economy. 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 \$2,550,778, or 61.48% of the total. In August 2002, the state placed a freeze on local government and local government revenue assistance to be distributed to local governments in 2003. The County has budgeted \$1,750,000 for this revenue in 2003. Interest earnings, which were \$1,786,027, decreased significantly by \$1,414,538 or 44.20% due to the economy.

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 for 2002 compared to 2001. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2002
UNAUDITED

Governmental Activities

| | <u>2002</u> | | <u>2001</u> | |
|-------------------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------------------|
| | <u>Total Cost of Services</u> | <u>Net Cost of Services</u> | <u>Total Cost of Services</u> | <u>Net Cost of Services</u> |
| Expenses: | | | | |
| General government | \$12,718,847 | \$ 6,913,747 | \$12,048,432 | \$ 7,814,559 |
| Public safety | 8,566,582 | 6,086,815 | 8,452,793 | 5,630,651 |
| Public works | 6,744,573 | 249,343 | 4,672,244 | (1,708,511) |
| Health | 406,749 | 209,618 | 388,429 | 138,704 |
| Human services | 30,023,950 | 12,826,949 | 30,608,536 | 11,550,023 |
| Conservation and recreation | 30,000 | 30,000 | 47,500 | 35,057 |
| Economic development and assistance | 572,357 | 44,239 | 174,503 | (307,431) |
| Urban redevelopment and housing | 215,062 | (397,731) | 391,930 | 255,308 |
| Other | 934,385 | 843,402 | 916,018 | 599,679 |
| Interest and fiscal charges | <u>471,978</u> | <u>328,672</u> | <u>336,265</u> | <u>203,409</u> |
| Total expenses | <u>\$60,684,483</u> | <u>\$27,135,054</u> | <u>\$58,036,650</u> | <u>\$24,211,448</u> |

The dependence upon general revenues for governmental activities is apparent, with 44.71% and 41.72% of expenses supported through taxes and other general revenues during 2002 and 2001, respectively.

The significant variances in the net cost of services were in public works, economic development and assistance and urban redevelopment and housing. The increase in the cost of services in public works is attributed to a decrease in the amount of infrastructure assets that were capitalized during 2002. Increased expenses related to the Community Development Block Grant program resulted in an increase in economic development and assistance net cost of services. Increased operating grants and contributions and a decrease in expenses in the Community Housing Improvement Program (CHIP) resulted in a decrease in urban redevelopment and housing net cost of services.

Business-Type Activities

The Sanitary Sewer District is the County's only enterprise fund. This program had revenues of \$298,608 and expenses of \$536,520 for fiscal year 2002. The Sanitary Sewer District fund received \$130,000 in transfers from the general fund and \$511,617 in capital contributions from other funds which were used for the construction of the wastewater treatment plant at the Kidron Sewer Plant and \$134,696 in capital contributions from other funds for equipment.

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.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2002
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The County's governmental funds (as presented on the balance sheet on pages F16-F17) reported a combined fund balance of \$33,484,562, which is \$6,384,429 under last year's total of \$39,868,991. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2002 for all major and nonmajor governmental funds.

| | <u>Fund Balance</u> <u>December 31, 2002</u> | <u>Fund Balance</u> <u>December 31, 2001</u> | <u>Increase</u> <u>(Decrease)</u> |
|-----------------------------------|---|---|--------------------------------------|
| Major Funds: | | | |
| General | \$ 8,201,068 | \$11,295,267 | \$(3,094,199) |
| Motor Vehicle and Gas Tax | 2,203,301 | 2,093,027 | 110,274 |
| County Board of MRDD | 6,557,453 | 6,617,668 | (60,215) |
| Job and Family Services | 227,952 | 1,040,300 | (812,348) |
| Children Services Board | 2,034,850 | 2,592,229 | (557,379) |
| Wayne County Care Center | 2,504,277 | 2,329,677 | 174,600 |
| Debt Retirement | 886,933 | 218,009 | 668,924 |
| County Building Construction | 6,242,431 | 9,572,563 | (3,330,132) |
| Other Nonmajor Governmental Funds | <u>4,626,297</u> | <u>4,110,251</u> | <u>516,046</u> |
| Total | <u>\$33,484,562</u> | <u>\$39,868,991</u> | <u>\$(6,384,429)</u> |

General Fund

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 \$8,201,068, a 27.39% decrease from 2001. The decrease of the general fund balance in 2002 was in part due to a decrease in revenues of 4.06% in 2002 compared to 2001 and an increase in expenditures of 6.30% in 2002 compared to 2001, caused by the economic challenges facing the nation. Interest revenue in the general fund decreased 39.79% or \$1,285,410. In addition, the general fund balance increased 26.26% in 2001 over 2000 due to \$4,500,000 in proceeds of notes received during 2001. Additional proceeds of notes were not received by the general fund during 2002. The general fund also made \$4,759,429 in transfers out to other funds.

County Building Construction

The County Building Construction capital projects fund accounts for the construction projects within the County. This fund had a \$3,330,132 decrease in fund balance primarily due to increased capital outlay expenditures of \$3,133,694 related to the construction projects discussed on page F11. The County Building Construction fund received transfers of \$2,989,306 during 2002 compared to \$5,457,939 in 2001.

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.

There were no significant changes between the original and final budget. Actual revenues of \$21,343,613 exceeded final budgeted revenues by \$3,792,922 or 21.61%. 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.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2002
UNAUDITED

There was a \$1,944,399 or 8.28% decrease in expenditures between the final budget and actual expenditures. This is also attributed to the County's conservative budgeting.

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

In the prior year, under GASB Statement No. 34, the County elected to "phase in" the retroactive reporting of infrastructure assets. During 2002, the County restated its governmental activities capital assets to include the retroactive reporting of infrastructure assets and to properly state equipment assets. See Note 3.A. to the basic financial statements for detail. At the end of 2002, the County had \$67,907,939 (net of accumulated depreciation) invested in land, buildings and improvements, equipment and infrastructure. Of this total, \$65,449,633 was reported in governmental activities and \$2,458,306 was reported in business-type activities. The following table shows 2002 balances compared to 2001:

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

| | <u>Governmental Activities</u> | | <u>Business-Type Activities</u> | | <u>Total</u> | |
|----------------------------|--------------------------------|---------------------|---------------------------------|--------------------|---------------------|---------------------|
| | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> | <u>2002</u> | <u>2001</u> |
| Land | \$ 3,774,888 | \$ 3,556,427 | \$ 535,468 | \$ 423,726 | \$ 4,310,356 | \$ 3,980,153 |
| Buildings and improvements | 15,186,190 | 11,661,775 | 672,076 | 702,295 | 15,858,266 | 12,364,070 |
| Equipment | 2,839,301 | 2,330,878 | 22,954 | - | 2,862,255 | 2,330,878 |
| Infrastructure | 33,682,803 | 33,675,350 | - | - | 33,682,803 | 33,675,350 |
| Sewer mains | - | - | 716,191 | 734,319 | 716,191 | 734,319 |
| Construction in progress | <u>9,966,451</u> | <u>5,197,521</u> | <u>511,617</u> | <u>-</u> | <u>10,478,068</u> | <u>5,197,521</u> |
| Total | <u>\$65,449,633</u> | <u>\$56,421,951</u> | <u>\$2,458,306</u> | <u>\$1,860,340</u> | <u>\$67,907,939</u> | <u>\$58,282,291</u> |

During 2002, the construction of the Engineers Building and renovations and improvements to the Administration Building Terrace were completed. Projects under construction at December 31, 2002, include renovations and improvements to the Justice Center, the Vanover Building and the Nick Amster Workshop Kitchen. See Note 8 to the basic financial statements for detail on governmental activities and business-type activities capital assets.

Debt Administration

At December 31, 2002 the County had \$12,630,000 in general obligation bonds and an Ohio Public Works Commission (OPWC) loan of \$54,448 outstanding. Of this total, \$319,390 is due within one year and \$12,365,058 is due in more than one year. In addition, the County had \$9,400,000 in bond anticipation notes outstanding at December 31, 2001, which were retired during 2002. The following table summarizes the bonds, notes and loan outstanding.

WAYNE COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2002
UNAUDITED

Outstanding Debt, at Year End

| | Governmental Activities <u>2002</u> | Governmental Activities <u>2001</u> |
|---|---|---|
| Long-Term Obligations: | | |
| General Obligation Bonds: | | |
| Sewer District Improvement Bonds | \$ 175,000 | \$ 210,000 |
| 1991 Human Services Building | 795,000 | 862,500 |
| 1992 Human Services Building | 160,000 | 176,000 |
| 2002 Engineering Facility Improvement | 3,600,000 | - |
| 2002 Justice Facility Improvement | 7,900,000 | - |
| Bond Anticipation Notes: | | |
| Engineer and Justice Facility Improvement | - | 4,900,000 |
| Justice Facility Improvement | - | 4,500,000 |
| OPWC Loan | <u>54,448</u> | <u>65,338</u> |
| Total | <u>\$12,684,448</u> | <u>\$10,713,838</u> |

In 1987, the County issued bonds to finance sewer improvements. These bonds are scheduled to mature in 2007 and bear an annual interest rate of 6.375%. In 1991 and 1992, the County issued bonds to improve 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% and 5.70%. During 2002, the County issued \$3,600,000 in bonds to finance the Engineering Facility Improvements and \$7,900,000 in bonds to finance the Justice Facility Improvements. These general obligation bonds are scheduled to mature in 2022 and bear an annual interest rate of 3.10%. See Note 11 to the basic financial statements for detail on the County's long-term debt obligations.

At December 31, 2002 the County's overall legal debt margin was \$31,697,133 with an unvoted debt margin of \$6,233,013. The County maintains an Aa-3 rating from Moody's Investors Service.

Economic Factors and Next Year's Budgets and Rates

The County's current population of 112,193 places it as the 27th most populous of the state's 88 counties.

The County's unemployment rate is currently 5.4%, compared to the 6.5% state average and the 6.2% national average.

These economic factors were considered in preparing the County's budget for fiscal year 2003. Budgeted revenues and other financing sources in the general fund for fiscal year 2003 budget are \$18,302,878, an increase of \$674,904 or 3.83% from 2002 final budgeted revenues and other financing sources of \$17,627,974. 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, 2002

| | Primary Government | | | Component Unit |
|---|-------------------------|------------------------|---------------|----------------|
| | Governmental Activities | Business-Type Activity | Total | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 35,992,760 | \$ 274,119 | \$ 36,266,879 | \$ - |
| Cash in segregated accounts | 491,059 | - | 491,059 | 59,631 |
| Investments in segregated accounts | - | - | - | 402,278 |
| Deposits | - | - | - | 1,000 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Sales taxes | 1,307,605 | - | 1,307,605 | - |
| Real estate and other taxes | 12,704,788 | - | 12,704,788 | - |
| Accounts | 468,096 | 31,271 | 499,367 | 133,774 |
| Due from other governments | 7,842,386 | - | 7,842,386 | - |
| Accrued interest | 378,160 | - | 378,160 | 3,918 |
| Prepayments | 437,602 | 2,404 | 440,006 | 8,548 |
| Materials and supplies inventory | 229,109 | - | 229,109 | - |
| Loans receivable | 240,610 | - | 240,610 | - |
| Deferred charges | 104,886 | - | 104,886 | - |
| Capital assets: | | | | |
| Land and construction in progress | 13,741,339 | 1,047,085 | 14,788,424 | - |
| Depreciable capital assets, net | 51,708,294 | 1,411,221 | 53,119,515 | 9,887 |
| Total capital assets | 65,449,633 | 2,458,306 | 67,907,939 | 9,887 |
| Total assets | 125,646,694 | 2,766,100 | 128,412,794 | 619,036 |
| Liabilities: | | | | |
| Accounts payable | 1,534,271 | 6,203 | 1,540,474 | 45,979 |
| Contracts payable | 803,354 | 45,242 | 848,596 | - |
| Accrued wages and benefits | 1,204,972 | 4,747 | 1,209,719 | 27,724 |
| Due to other governments | 1,903,038 | 4,654 | 1,907,692 | - |
| Due to component unit | 26,601 | - | 26,601 | - |
| Deferred revenue | 12,847,137 | - | 12,847,137 | - |
| Accrued interest payable | 296,319 | - | 296,319 | - |
| Amount to be repaid to claimants | 5,562 | - | 5,562 | - |
| Claims payable | 716,096 | - | 716,096 | - |
| Long-term liabilities: | | | | |
| Due within one year | 1,951,122 | 8,860 | 1,959,982 | - |
| Due in more than one year | 13,255,702 | 7,018 | 13,262,720 | - |
| Total liabilities | 34,544,174 | 76,724 | 34,620,898 | 73,703 |
| Net assets: | | | | |
| Invested in capital assets, net of related debt | 52,304,665 | 2,458,306 | 54,762,971 | 9,887 |
| Restricted for: | | | | |
| Capital projects | 5,886,951 | - | 5,886,951 | - |
| Debt service | 886,933 | - | 886,933 | - |
| Public works projects | 2,907,549 | - | 2,907,549 | - |
| Human services programs | 12,195,248 | - | 12,195,248 | - |
| Community development projects | 778,745 | - | 778,745 | - |
| Other purposes | 3,925,660 | - | 3,925,660 | - |
| Unrestricted | 12,216,769 | 231,070 | 12,447,839 | 535,446 |
| Total net assets | \$ 91,102,520 | \$ 2,689,376 | \$ 93,791,896 | \$ 545,333 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Program Revenues</u> | | | |
|---|-------------------------|---|---|---|
| | <u>Expenses</u> | <u>Charges for Services and Sales</u> | <u>Operating Grants and Contributions</u> | <u>Capital Grants and Contributions</u> |
| Governmental Activities: | | | | |
| General government: | | | | |
| Legislative and executive | \$ 8,690,203 | \$ 4,499,153 | \$ - | \$ - |
| Judicial | 4,028,644 | 1,126,612 | 179,335 | - |
| Public safety | 8,566,582 | 1,483,004 | 996,763 | - |
| Public works | 6,744,573 | 479,519 | 5,316,545 | 699,166 |
| Health | 406,749 | 197,131 | - | - |
| Human services | 30,023,950 | 985,990 | 16,025,562 | 185,449 |
| Conservation and recreation | 30,000 | - | - | - |
| Economic development and assistance | 572,357 | - | 528,118 | - |
| Urban redevelopment and housing | 215,062 | - | 612,793 | - |
| Other | 934,385 | 90,983 | - | - |
| Interest and fiscal charges | 471,978 | 143,306 | - | - |
| Total governmental activities | <u>60,684,483</u> | <u>9,005,698</u> | <u>23,659,116</u> | <u>884,615</u> |
| Business-Type Activities: | | | | |
| Sanitary Sewer District | <u>536,520</u> | <u>265,952</u> | <u>-</u> | <u>-</u> |
| Total business-type activities | <u>536,520</u> | <u>265,952</u> | <u>-</u> | <u>-</u> |
| Total primary government | <u>\$ 61,221,003</u> | <u>\$ 9,271,650</u> | <u>\$ 23,659,116</u> | <u>\$ 884,615</u> |
| Component Unit: | | | | |
| Nick Amster Sheltered Workshop, Inc | <u>\$ 4,699,590</u> | <u>\$ 752,273</u> | <u>\$ 3,862,017</u> | <u>\$ -</u> |

General Revenues:

Property taxes levied for:

| | |
|---|--|
| General fund | |
| Human services - County Board of MRDD | |
| Human services - Children Services Board | |
| Human services - Care Center | |
| Sales taxes | |
| Grants and entitlements not restricted to specific programs | |
| Investment earnings | |
| Miscellaneous | |

Total general revenues

Transfers

Change in net assets

Net assets at beginning of year (restated)

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 |
| \$ (4,191,050) | \$ - | \$ (4,191,050) | \$ - |
| (2,722,697) | - | (2,722,697) | - |
| (6,086,815) | - | (6,086,815) | - |
| (249,343) | - | (249,343) | - |
| (209,618) | - | (209,618) | - |
| (12,826,949) | - | (12,826,949) | - |
| (30,000) | - | (30,000) | - |
| (44,239) | - | (44,239) | - |
| 397,731 | - | 397,731 | - |
| (843,402) | - | (843,402) | - |
| (328,672) | - | (328,672) | - |
| <u>(27,135,054)</u> | <u>-</u> | <u>(27,135,054)</u> | <u>-</u> |
| - | (270,568) | (270,568) | - |
| - | (270,568) | (270,568) | - |
| <u>(27,135,054)</u> | <u>(270,568)</u> | <u>(27,405,622)</u> | <u>-</u> |
| - | - | - | (85,300) |
| 3,187,655 | - | 3,187,655 | - |
| 6,182,867 | - | 6,182,867 | - |
| 1,576,099 | - | 1,576,099 | - |
| 1,043,755 | - | 1,043,755 | - |
| 8,798,061 | - | 8,798,061 | - |
| 4,148,750 | - | 4,148,750 | - |
| 1,786,027 | - | 1,786,027 | - |
| 1,457,025 | 32,656 | 1,489,681 | 2,658 |
| <u>28,180,239</u> | <u>32,656</u> | <u>28,212,895</u> | <u>2,658</u> |
| <u>(776,313)</u> | <u>776,313</u> | <u>-</u> | <u>-</u> |
| 268,872 | 538,401 | 807,273 | (82,642) |
| <u>90,833,648</u> | <u>2,150,975</u> | <u>92,984,623</u> | <u>627,975</u> |
| <u>\$ 91,102,520</u> | <u>\$ 2,689,376</u> | <u>\$ 93,791,896</u> | <u>\$ 545,333</u> |

WAYNE COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2002

| | General | Motor Vehicle and Gas Tax | County Board of MRDD | Job and Family Services |
|---|----------------------|--------------------------------------|---------------------------------|------------------------------------|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 7,149,411 | \$ 2,385,014 | \$ 7,177,436 | \$ 1,032,886 |
| Cash in segregated accounts | 20,171 | - | - | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Sales taxes | 1,231,287 | 76,318 | - | - |
| Real estate and other taxes | 3,593,261 | - | 6,400,034 | - |
| Accounts | 245,731 | 39,169 | - | 481 |
| Due from other funds | 40,286 | - | - | 2,022 |
| Due from other governments | 1,668,202 | 2,769,623 | 799,762 | 490,950 |
| Accrued interest | 376,624 | - | 85 | - |
| Interfund loan receivable | 659,239 | - | - | - |
| Prepayments | 208,282 | 23,968 | 72,616 | 29,619 |
| Materials and supplies inventory | 127,541 | 44,818 | 19,405 | 9,753 |
| Loans receivable | - | - | - | - |
| Total assets | \$ 15,320,035 | \$ 5,338,910 | \$ 14,469,338 | \$ 1,565,711 |
| Liabilities: | | | | |
| Accounts payable | \$ 378,785 | \$ 425,138 | \$ 32,651 | \$ 275,402 |
| Contracts payable | - | - | - | - |
| Accrued wages and benefits | 443,908 | 97,657 | 262,830 | 95,939 |
| Compensated absences payable | 8,247 | 9,109 | - | - |
| Due to other funds | 3,314 | - | 4,480 | 146,496 |
| Due to other governments | 556,411 | 88,279 | 252,657 | 399,781 |
| Due to component unit | - | - | 26,601 | - |
| Interfund loan payable | - | - | - | - |
| Deferred revenue | 5,722,740 | 2,515,426 | 7,332,666 | 420,141 |
| Amount to be repaid to claimants | 5,562 | - | - | - |
| Total liabilities | 7,118,967 | 3,135,609 | 7,911,885 | 1,337,759 |
| Fund Balances: | | | | |
| Reserved for encumbrances | 773,967 | 473,165 | 789,041 | 168,913 |
| Reserved for prepayments | 208,282 | 23,968 | 72,616 | 29,619 |
| Reserved for materials and supplies inventory | 127,541 | 44,818 | 19,405 | 9,753 |
| Reserved for loans | - | - | - | - |
| Reserved for unclaimed monies | 90,631 | - | - | - |
| Unreserved, undesignated, reported in: | | | | |
| Designated for landfill contingencies | 550,000 | - | - | - |
| General fund | 6,450,647 | - | - | - |
| Special revenue funds | - | 1,661,350 | 5,676,391 | 19,667 |
| Debt service fund | - | - | - | - |
| Capital projects funds | - | - | - | - |
| Total fund balances | 8,201,068 | 2,203,301 | 6,557,453 | 227,952 |
| Total liabilities and fund balances | \$ 15,320,035 | \$ 5,338,910 | \$ 14,469,338 | \$ 1,565,711 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Children Services Board | Wayne County Care Center | Debt Retirement | County Building Construction | Other Governmental Funds | Total Governmental Funds |
|------------------------------------|-------------------------------------|----------------------------|---|---|---|
| \$ 2,261,377 4,609 | \$ 2,566,745 - | \$ 877,575 - | \$ 6,936,309 - | \$ 4,871,195 466,279 | \$ 35,257,948 491,059 |
| - | - | - | - | - | 1,307,605 |
| 1,630,911 | 1,080,582 | - | - | - | 12,704,788 |
| 83 | 3,718 | 9,358 | 35,053 | 123,860 | 457,453 |
| 150,146 | - | - | - | - | 192,454 |
| 762,612 | 336,040 | - | - | 1,012,071 | 7,839,260 |
| 60 | - | - | - | 686 | 377,455 |
| - | - | - | - | - | 659,239 |
| 40,189 | 32,100 | - | - | 30,828 | 437,602 |
| 2,765 | 14,180 | - | - | 10,647 | 229,109 |
| - | - | - | - | 240,610 | 240,610 |
| <u>\$ 4,852,752</u> | <u>\$ 4,033,365</u> | <u>\$ 886,933</u> | <u>\$ 6,971,362</u> | <u>\$ 6,756,176</u> | <u>\$ 60,194,582</u> |
| \$ 178,489 | \$ 37,914 | \$ - | \$ - | \$ 200,125 | \$ 1,528,504 |
| - | - | - | 728,931 | 74,423 | 803,354 |
| 102,006 | 103,155 | - | - | 99,477 | 1,204,972 |
| - | 1,911 | - | - | - | 19,267 |
| 7,520 | - | - | - | 30,644 | 192,454 |
| 138,587 | 109,136 | - | - | 161,190 | 1,706,041 |
| - | - | - | - | - | 26,601 |
| - | - | - | - | 659,239 | 659,239 |
| 2,391,300 | 1,276,972 | - | - | 904,781 | 20,564,026 |
| - | - | - | - | - | 5,562 |
| <u>2,817,902</u> | <u>1,529,088</u> | <u>-</u> | <u>728,931</u> | <u>2,129,879</u> | <u>26,710,020</u> |
| 108,211 | 75,108 | - | 2,997,360 | 908,369 | 6,294,134 |
| 40,189 | 32,100 | - | - | 30,828 | 437,602 |
| 2,765 | 14,180 | - | - | 10,647 | 229,109 |
| - | - | - | - | 240,610 | 240,610 |
| - | - | - | - | - | 90,631 |
| - | - | - | - | - | 550,000 |
| - | - | - | - | - | 6,450,647 |
| 1,883,685 | 2,382,889 | - | - | 3,840,786 | 15,464,768 |
| - | - | 886,933 | - | - | 886,933 |
| - | - | - | 3,245,071 | (404,943) | 2,840,128 |
| <u>2,034,850</u> | <u>2,504,277</u> | <u>886,933</u> | <u>6,242,431</u> | <u>4,626,297</u> | <u>33,484,562</u> |
| <u>\$ 4,852,752</u> | <u>\$ 4,033,365</u> | <u>\$ 886,933</u> | <u>\$ 6,971,362</u> | <u>\$ 6,756,176</u> | <u>\$ 60,194,582</u> |

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WAYNE COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2002

| | | |
|--|--------------|----------------------|
| Total governmental fund balances | | \$ 33,484,562 |
| <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. | | 65,449,633 |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. | | |
| Property taxes | \$ 614,999 | |
| Sales tax | 613,815 | |
| Intergovernmental revenues | 6,856,512 | |
| Charges for services | 47,496 | |
| Total | | 8,132,822 |
| An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. | | (388,510) |
| Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on a full accrual basis. | | 104,886 |
| 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 | (12,630,000) | |
| OPWC loan | (54,448) | |
| Compensated absences | (2,042,589) | |
| Capital leases payable | (460,520) | |
| Pension obligation payable | (196,997) | |
| Accrued interest payable | (296,319) | |
| Total | | (15,680,873) |
| Net assets of governmental activities | | \$ 91,102,520 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>General</u> | <u>Motor Vehicle and Gas Tax</u> | <u>County Board of MRDD</u> | <u>Job and Family Services</u> |
|--|---------------------|--------------------------------------|---------------------------------|------------------------------------|
| Revenues: | | | | |
| Property taxes | \$ 3,171,299 | \$ - | \$ 6,150,504 | \$ - |
| Sales taxes | 7,636,796 | 1,164,597 | - | - |
| Charges for services | 4,646,717 | 33,892 | 115,914 | - |
| Licenses and permits | 272,281 | - | - | - |
| Fines and forfeitures | 288,605 | 145,900 | - | - |
| Intergovernmental | 3,176,530 | 4,788,849 | 3,545,371 | 6,571,819 |
| Special assessments | - | - | - | - |
| Investment income | 1,944,812 | - | 871 | - |
| Rental income | - | - | - | - |
| Other | 750,797 | 56,934 | 75,231 | 482,654 |
| Total revenues | <u>21,887,837</u> | <u>6,190,172</u> | <u>9,887,891</u> | <u>7,054,473</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 6,902,939 | - | - | - |
| Judicial | 3,653,448 | - | - | - |
| Public safety | 7,625,305 | - | - | - |
| Public works | 155,616 | 6,094,230 | - | - |
| Health | 176,513 | - | - | - |
| Human services | 791,051 | - | 9,909,594 | 8,209,390 |
| Conservation and recreation | 30,000 | - | - | - |
| Economic development and assistance | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - |
| Other | 799,109 | - | - | - |
| Capital outlay | - | - | 444,768 | - |
| Debt service: | | | | |
| Principal retirement | 1,821 | - | - | - |
| Interest and fiscal charges | 492 | - | - | - |
| Bond issuance costs | 107,765 | - | - | - |
| Total expenditures | <u>20,244,059</u> | <u>6,094,230</u> | <u>10,354,362</u> | <u>8,209,390</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,643,778</u> | <u>95,942</u> | <u>(466,471)</u> | <u>(1,154,917)</u> |
| Other financing sources (uses): | | | | |
| Proceeds from sale of capital assets | 500 | - | - | - |
| Proceeds from sale of bonds | - | - | - | - |
| Accrued interest on bonds sold | - | - | - | - |
| Proceeds from capital lease transaction | - | - | 444,768 | - |
| Transfers in | 15,912 | - | - | 345,500 |
| Transfers out | (4,759,429) | (10,890) | (19,306) | - |
| Total other financing sources (uses) | <u>(4,743,017)</u> | <u>(10,890)</u> | <u>425,462</u> | <u>345,500</u> |
| Net change in fund balances | (3,099,239) | 85,052 | (41,009) | (809,417) |
| Fund balances at beginning of year | 11,295,267 | 2,093,027 | 6,617,668 | 1,040,300 |
| Increase (decrease) in reserve for inventory | 5,040 | 25,222 | (19,206) | (2,931) |
| Fund balances at end of year | <u>\$ 8,201,068</u> | <u>\$ 2,203,301</u> | <u>\$ 6,557,453</u> | <u>\$ 227,952</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

| Children Services Board | Wayne County Care Center | Debt Retirement | County Building Construction | Other Governmental Funds | Total Governmental Funds |
|------------------------------------|-------------------------------------|----------------------------|---|---|---|
| \$ 1,568,118 | \$ 1,038,249 | \$ - | \$ - | \$ - | \$ 11,928,170 |
| - | - | - | - | - | 8,801,393 |
| 776,689 | 233,411 | - | 9,524 | 2,098,316 | 7,914,463 |
| - | - | - | - | 7,331 | 279,612 |
| - | - | - | - | 251,574 | 686,079 |
| 2,757,093 | 2,580,610 | - | 185,449 | 4,309,712 | 27,915,433 |
| - | - | - | - | 2,136 | 2,136 |
| 899 | - | 19,913 | - | 29,424 | 1,995,919 |
| - | - | 123,393 | 212,740 | - | 336,133 |
| 3,295 | 13,324 | - | 433 | 234,222 | 1,616,890 |
| <u>5,106,094</u> | <u>3,865,594</u> | <u>143,306</u> | <u>408,146</u> | <u>6,932,715</u> | <u>61,476,228</u> |
| - | - | - | - | 1,458,181 | 8,361,120 |
| - | - | - | - | 216,161 | 3,869,609 |
| - | - | - | - | 924,689 | 8,549,994 |
| - | - | - | - | 372,420 | 6,622,266 |
| - | - | - | - | 222,169 | 398,682 |
| 5,662,319 | 3,585,948 | - | - | 1,785,039 | 29,943,341 |
| - | - | - | - | - | 30,000 |
| - | - | - | - | 572,357 | 572,357 |
| - | - | - | - | 215,062 | 215,062 |
| - | - | 1,300 | - | 113,774 | 914,183 |
| - | - | - | 8,656,532 | 1,225,812 | 10,327,112 |
| - | 5,960 | 9,529,390 | - | - | 9,537,171 |
| - | 1,193 | 265,463 | - | - | 267,148 |
| - | - | - | - | - | 107,765 |
| <u>5,662,319</u> | <u>3,593,101</u> | <u>9,796,153</u> | <u>8,656,532</u> | <u>7,105,664</u> | <u>79,715,810</u> |
| <u>(556,225)</u> | <u>272,493</u> | <u>(9,652,847)</u> | <u>(8,248,386)</u> | <u>(172,949)</u> | <u>(18,239,582)</u> |
| - | - | - | - | - | 500 |
| - | - | 9,596,000 | 1,904,000 | - | 11,500,000 |
| - | - | - | 24,948 | - | 24,948 |
| - | - | - | - | - | 444,768 |
| - | - | 725,771 | 2,989,306 | 1,020,003 | 5,096,492 |
| - | (100,000) | - | - | (336,867) | (5,226,492) |
| - | (100,000) | 10,321,771 | 4,918,254 | 683,136 | 11,840,216 |
| (556,225) | 172,493 | 668,924 | (3,330,132) | 510,187 | (6,399,366) |
| 2,592,229 | 2,329,677 | 218,009 | 9,572,563 | 4,110,251 | 39,868,991 |
| (1,154) | 2,107 | - | - | 5,859 | 14,937 |
| <u>\$ 2,034,850</u> | <u>\$ 2,504,277</u> | <u>\$ 886,933</u> | <u>\$ 6,242,431</u> | <u>\$ 4,626,297</u> | <u>\$ 33,484,562</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 YEAR ENDED DECEMBER 31, 2002

| | |
|---|-----------------------|
| Net change in fund balances - total governmental funds | \$ (6,399,366) |
| <i>Amounts reported for governmental activities in the statement of activities are different because:</i> | |
| 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 (\$12,055,571) exceeded depreciation expense (\$2,910,969) in the current period. | 9,144,602 |
| 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. | (116,920) |
| Governmental funds report expenditures for inventory when purchased. However in the statement of activities, they are reported as an expense when consumed. | 14,937 |
| Proceeds of bonds and capital lease transactions are other financing sources in the governmental funds, but increase liabilities in governmental activities. | (11,944,768) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | 779,497 |
| Repayment of bond, loan, note principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. | 9,537,171 |
| In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. | (220,218) |
| Some expenses reported in the statement of activities, such as compensated absences, pension obligation and unamortized premium on bonds, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. | (242,439) |
| Governmental funds report the effect of issuance costs and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. | 104,886 |
| The internal service fund used by management to charge the cost 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. | (388,510) |
| Change in net assets of governmental activities | \$ 268,872 |

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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 3,088,464 | \$ 3,088,464 | \$ 3,167,894 | \$ 79,430 |
| Sales taxes | 6,500,000 | 6,500,000 | 7,696,455 | 1,196,455 |
| Charges for services | 3,548,878 | 3,542,591 | 4,502,647 | 960,056 |
| Licenses and permits | 246,000 | 246,000 | 281,496 | 35,496 |
| Fines and forfeitures | 292,000 | 292,000 | 283,900 | (8,100) |
| Intergovernmental | 2,593,836 | 2,593,836 | 3,173,908 | 580,072 |
| Investment income | 700,000 | 700,000 | 1,504,358 | 804,358 |
| Other | 587,800 | 587,800 | 732,955 | 145,155 |
| Total revenues | <u>17,556,978</u> | <u>17,550,691</u> | <u>21,343,613</u> | <u>3,792,922</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 8,386,737 | 8,092,814 | 7,729,017 | 363,797 |
| Judicial | 3,811,826 | 3,778,701 | 3,616,092 | 162,609 |
| Public safety | 8,205,950 | 8,245,757 | 7,894,553 | 351,204 |
| Public works | 166,429 | 163,430 | 156,645 | 6,785 |
| Health | 179,697 | 179,067 | 178,445 | 622 |
| Human services | 913,171 | 913,171 | 812,682 | 100,489 |
| Conservation and recreation | 133,190 | 179,446 | 114,500 | 64,946 |
| Other | 2,170,146 | 1,794,254 | 916,821 | 877,433 |
| Debt service: | | | | |
| Bond issuance costs | 52,957 | 124,279 | 107,765 | 16,514 |
| Total expenditures | <u>24,020,103</u> | <u>23,470,919</u> | <u>21,526,520</u> | <u>1,944,399</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(6,463,125)</u> | <u>(5,920,228)</u> | <u>(182,907)</u> | <u>5,737,321</u> |
| Other financing sources (uses): | | | | |
| Proceeds from the sale of capital assets | 1,000 | 1,000 | 500 | (500) |
| Transfers in | 58,500 | 76,283 | 92,195 | 15,912 |
| Transfers out | (3,662,543) | (4,763,982) | (4,751,212) | 12,770 |
| Advances out | (1,000,000) | (659,239) | (659,239) | - |
| Total other financing sources (uses) | <u>(4,603,043)</u> | <u>(5,345,938)</u> | <u>(5,317,756)</u> | <u>28,182</u> |
| Net change in fund balance | (11,066,168) | (11,266,166) | (5,500,663) | 5,765,503 |
| Fund balance at beginning of year | 9,840,112 | 9,840,112 | 9,840,112 | - |
| Prior year encumbrances appropriated | <u>1,514,919</u> | <u>1,514,919</u> | <u>1,514,919</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 288,863</u> | <u>\$ 88,865</u> | <u>\$ 5,854,368</u> | <u>\$ 5,765,503</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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|------------------|---------------------|---|
| | Original | Final | Actual | |
| Revenues: | | | | |
| Sales taxes | \$ 1,140,000 | \$ 1,140,000 | \$ 1,162,041 | \$ 22,041 |
| Charges for services | 13,000 | 13,000 | 7,773 | (5,227) |
| Fines and forfeitures | 175,000 | 175,000 | 145,294 | (29,706) |
| Intergovernmental | 4,600,000 | 4,600,000 | 4,779,420 | 179,420 |
| Other | 144,000 | 144,000 | 57,416 | (86,584) |
| Total revenues | 6,072,000 | 6,072,000 | 6,151,944 | 79,944 |
| Expenditures: | | | | |
| Current: | | | | |
| Public works | 7,751,784 | 7,751,784 | 6,649,202 | 1,102,582 |
| Total expenditures | 7,751,784 | 7,751,784 | 6,649,202 | 1,102,582 |
| Excess (deficiency) of revenues over (under) expenditures | (1,679,784) | (1,679,784) | (497,258) | 1,182,526 |
| Other financing sources (uses): | | | | |
| Transfers out | (315,000) | (315,000) | (10,890) | 304,110 |
| Total other financing sources (uses) | (315,000) | (315,000) | (10,890) | 304,110 |
| Net change in fund balance. | (1,994,784) | (1,994,784) | (508,148) | 1,486,636 |
| Fund balance at beginning of year | 1,058,609 | 1,058,609 | 1,058,609 | - |
| Prior year encumbrances appropriated | 936,175 | 936,175 | 936,175 | - |
| Fund balance at end of year | \$ - | \$ - | \$ 1,486,636 | \$ 1,486,636 |

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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 5,957,269 | \$ 5,957,269 | \$ 6,144,153 | \$ 186,884 |
| Charges for services | 75,000 | 75,000 | 124,943 | 49,943 |
| Intergovernmental | 3,139,101 | 3,125,548 | 3,755,507 | 629,959 |
| Investment income | 500 | 500 | 836 | 336 |
| Other | 35,000 | 35,000 | 75,087 | 40,087 |
| Total revenues | <u>9,206,870</u> | <u>9,193,317</u> | <u>10,100,526</u> | <u>907,209</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | <u>13,573,276</u> | <u>13,484,540</u> | <u>10,954,282</u> | <u>2,530,258</u> |
| Total expenditures | <u>13,573,276</u> | <u>13,484,540</u> | <u>10,954,282</u> | <u>2,530,258</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(4,366,406)</u> | <u>(4,291,223)</u> | <u>(853,756)</u> | <u>3,437,467</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 617,996 | 524,666 | 562,124 | 37,458 |
| Transfers out | <u>(810,803)</u> | <u>(793,124)</u> | <u>(581,430)</u> | <u>211,694</u> |
| Total other financing sources (uses) | <u>(192,807)</u> | <u>(268,458)</u> | <u>(19,306)</u> | <u>249,152</u> |
| Net change in fund balance | (4,559,213) | (4,559,681) | (873,062) | 3,686,619 |
| Fund balance at beginning of year | 6,426,794 | 6,426,794 | 6,426,794 | - |
| Prior year encumbrances appropriated | <u>582,419</u> | <u>582,419</u> | <u>582,419</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 2,450,000</u> | <u>\$ 2,449,532</u> | <u>\$ 6,136,151</u> | <u>\$ 3,686,619</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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|--------------|--------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Intergovernmental | \$ 8,930,385 | \$ 8,298,370 | \$ 7,597,895 | \$ (700,475) |
| Other | 629,554 | 585,000 | 480,712 | (104,288) |
| Total revenues | 9,559,939 | 8,883,370 | 8,078,607 | (804,763) |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | 8,185,312 | 8,978,432 | 8,831,188 | 147,244 |
| Total expenditures | 8,185,312 | 8,978,432 | 8,831,188 | 147,244 |
| Excess (deficiency) of revenues over (under) expenditures | 1,374,627 | (95,062) | (752,581) | (657,519) |
| Other financing sources (uses): | | | | |
| Transfers in | 354,109 | 329,048 | 345,500 | 16,452 |
| Transfers out | (294,570) | - | - | - |
| Total other financing sources (uses) | 59,539 | 329,048 | 345,500 | 16,452 |
| Net change in fund balance. | 1,434,166 | 233,986 | (407,081) | (641,067) |
| Fund balance at beginning of year | 78,522 | 78,522 | 78,522 | - |
| Prior year encumbrances appropriated | 487,312 | 487,312 | 487,312 | - |
| Fund balance at end of year | \$ 2,000,000 | \$ 799,820 | \$ 158,753 | \$ (641,067) |

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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 1,517,094 | \$ 1,517,094 | \$ 1,566,752 | \$ 49,658 |
| Charges for services | 660,000 | 660,000 | 785,940 | 125,940 |
| Intergovernmental | 2,951,654 | 2,665,722 | 2,689,929 | 24,207 |
| Investment income | - | - | 839 | 839 |
| Other | 20,000 | 20,000 | 3,379 | (16,621) |
| Total revenues | <u>5,148,748</u> | <u>4,862,816</u> | <u>5,046,839</u> | <u>184,023</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | 6,728,359 | 6,442,427 | 5,941,329 | 501,098 |
| Total expenditures | <u>6,728,359</u> | <u>6,442,427</u> | <u>5,941,329</u> | <u>501,098</u> |
| Net change in fund balance. | (1,579,611) | (1,579,611) | (894,490) | 685,121 |
| Fund balance at beginning of year | 2,470,271 | 2,470,271 | 2,470,271 | - |
| Prior year encumbrances appropriated | <u>309,340</u> | <u>309,340</u> | <u>309,340</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,200,000</u> | <u>\$ 1,200,000</u> | <u>\$ 1,885,121</u> | <u>\$ 685,121</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 1,006,223 | \$ 1,006,223 | \$ 1,037,110 | \$ 30,887 |
| Charges for services | 296,772 | 296,772 | 273,270 | (23,502) |
| Intergovernmental | 2,316,605 | 2,316,605 | 2,569,969 | 253,364 |
| Other | 3,000 | 3,000 | 13,324 | 10,324 |
| Total revenues | <u>3,622,600</u> | <u>3,622,600</u> | <u>3,893,673</u> | <u>271,073</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | 3,805,968 | 3,862,651 | 3,712,695 | 149,956 |
| Total expenditures | <u>3,805,968</u> | <u>3,862,651</u> | <u>3,712,695</u> | <u>149,956</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(183,368)</u> | <u>(240,051)</u> | <u>180,978</u> | <u>421,029</u> |
| Other financing sources (uses): | | | | |
| Transfers out | (363,085) | (306,402) | (100,000) | 206,402 |
| Total other financing sources (uses) | <u>(363,085)</u> | <u>(306,402)</u> | <u>(100,000)</u> | <u>206,402</u> |
| Net change in fund balance. | (546,453) | (546,453) | 80,978 | 627,431 |
| Fund balance at beginning of year | 2,252,517 | 2,252,517 | 2,252,517 | - |
| Prior year encumbrances appropriated | <u>93,936</u> | <u>93,936</u> | <u>93,936</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,800,000</u> | <u>\$ 1,800,000</u> | <u>\$ 2,427,431</u> | <u>\$ 627,431</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 DECEMBER 31, 2002

| | 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. | \$ 274,119 | \$ 734,812 |
| Receivables (net of allowance for uncollectibles): | | |
| Accounts | 31,271 | 10,643 |
| Accrued interest | - | 705 |
| Due from other governments | - | 3,126 |
| Prepayments. | <u>2,404</u> | <u>-</u> |
| Total current assets | <u>307,794</u> | <u>749,286</u> |
| Noncurrent assets: | | |
| Capital assets: | | |
| Land and construction in progress | 1,047,085 | - |
| Depreciable capital assets, net | <u>1,411,221</u> | <u>-</u> |
| Total noncurrent assets | <u>2,458,306</u> | <u>-</u> |
| Total assets | <u>2,766,100</u> | <u>749,286</u> |
| Liabilities: | | |
| Current liabilities: | | |
| Accounts payable. | 6,203 | 5,767 |
| Contracts payable. | 45,242 | - |
| Accrued wages and benefits | 4,747 | - |
| Due to other governments | 4,654 | - |
| Deferred revenue. | - | 415,933 |
| Claims payable. | <u>-</u> | <u>716,096</u> |
| Total current liabilities | <u>60,846</u> | <u>1,137,796</u> |
| Long-term liabilities: | | |
| Compensated absences | <u>15,878</u> | <u>-</u> |
| Total liabilities | <u>76,724</u> | <u>1,137,796</u> |
| Net assets: | | |
| Invested in capital assets. | 2,458,306 | - |
| Unrestricted | <u>231,070</u> | <u>(388,510)</u> |
| Total net assets | <u>\$ 2,689,376</u> | <u>\$ (388,510)</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | 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 | \$ 261,096 | \$ 5,965,616 |
| Cash received from other operating revenue | 32,000 | - |
| Cash payments for personal services | (128,780) | - |
| Cash payments for contract services | (309,512) | - |
| Cash payments for materials and supplies | (12,183) | - |
| Cash payments for claims | - | (5,133,088) |
| Cash payments for administrative costs | - | (417,075) |
| Cash payments for other expenses. | (21,499) | (47,977) |
| | <u>(178,878)</u> | <u>367,476</u> |
| Net cash provided by (used for) operating activities | | |
| Cash flows from capital and related financing activities: | | |
| Cash received from transfers in | 130,000 | - |
| | <u>130,000</u> | <u>-</u> |
| Net cash provided by capital and related financing activities | 130,000 | - |
| Cash flows from investing activities: | | |
| Cash received from interest. | - | 7,517 |
| | <u>-</u> | <u>7,517</u> |
| Net cash provided by investing activities | - | 7,517 |
| Net increase (decrease) in cash and cash equivalents | (48,878) | 374,993 |
| Cash and cash equivalents at beginning of year | <u>322,997</u> | <u>359,819</u> |
| Cash and cash equivalents at end of year. | <u>\$ 274,119</u> | <u>\$ 734,812</u> |
| Reconciliation of operating loss to net cash provided by (used for) operating activities: | | |
| Operating loss | \$ (237,912) | \$ (396,482) |
| Adjustments: | | |
| Depreciation | 48,347 | - |
| Changes in assets and liabilities: | | |
| Increase in accounts receivable. | (5,512) | (10,643) |
| Decrease in due from other funds. | - | 519,577 |
| Decrease in due from other governments. | - | 233,118 |
| Increase in prepayments | (1,338) | - |
| Increase in accounts payable | 2,209 | 5,767 |
| Increase in contracts payable | 9,045 | - |
| Increase in accrued wages and benefits. | 1,883 | - |
| Decrease in due to other funds | (2,027) | - |
| Increase in due to other governments. | 1,624 | - |
| Increase in compensated absences payable | 4,803 | - |
| Increase in deferred revenue | - | 54,875 |
| Decrease in claims payable | - | (38,736) |
| | <u>(178,878)</u> | <u>367,476</u> |
| Net cash provided by (used for) operating activities | <u>\$ (178,878)</u> | <u>\$ 367,476</u> |

Non-Cash Transactions:

During 2002, the Sanitary Sewer District fund received \$511,617 in capital contributions from other funds for the construction of the Kidron Sewer Plant and \$134,696 in capital contributions from other funds for equipment.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
DECEMBER 31, 2002

| | Private Purpose Trust | Agency |
|--|----------------------------------|-------------------|
| Assets: | | |
| Equity in pooled cash and cash equivalents | \$ 146,622 | \$ 7,939,918 |
| Cash in segregated accounts | 31,343 | 575,632 |
| Receivables: | | |
| Sales taxes | - | 34,130 |
| Real estate and other taxes | - | 80,325,591 |
| Accounts | - | 1,800 |
| Due from other governments | - | 2,739,447 |
| Accrued interest | 172 | 2 |
| Prepayments | - | 2,263 |
| Total assets | 178,137 | \$ 91,618,783 |
| Liabilities: | | |
| Due to other governments | \$ - | \$ 91,093,994 |
| Undistributed monies | - | 524,789 |
| Total liabilities | - | \$ 91,618,783 |
| Net assets: | | |
| Held in trust for other purposes | 178,137 | |
| Total net assets | \$ 178,137 | |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

WAYNE COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Private Purpose Trust</u> |
|--|----------------------------------|
| Additions: | |
| Interest | \$ 2,867 |
| Gifts and contributions. | <u>77,764</u> |
| Total additions. | <u>80,631</u> |
| Deductions: | |
| Benefits. | <u>86,735</u> |
| Change in net assets | (6,104) |
| Net assets at the beginning of the year. | <u>184,241</u> |
| Net assets at the end of the year | <u><u>\$ 178,137</u></u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2002

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 the 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 Mental Retardation and Developmental Disabilities (MRDD), 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 YEAR ENDED DECEMBER 31, 2002

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

BLENDED COMPONENT UNIT

Wayne County Airport Authority ("Authority") - The County Commissioners created the Authority, by resolution as required by Ohio statutes, for the purpose of acquiring, constructing, operating, and maintaining an airport and airport facility. The County Commissioners provide significant financial support from the County's general fund and have the ability to appoint and replace all Authority Board members. Although the Authority is a separate legal entity from the County, its operations are reported as part of the County since it provides services that almost exclusively benefit the County. The operations of the Authority are accounted for as separate special revenue and 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 2002, the County contributed \$135,534 to the Agency. Complete financial statements can be obtained from the Wayne County 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 government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. In 2002, the County did not contribute to the District. Complete financial statements can be obtained from the Tri-County Solid Waste Management District, Bolivar, Ohio.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2002

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 2002, 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 judges 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, the objective of which, 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 to the Agency. The County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds 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. The County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for the Library.

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 2002. The County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

WAYNE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

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 2002.

EXCLUDED OTHER GOVERNMENTS

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

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement 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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

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. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the county segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental 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 and 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 include a countywide property tax levy and federal and state grants.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

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

Debt Retirement - This fund accounts for the accumulation of resources and payment of principal and interest and related costs for the general obligation bonds, bond anticipation notes and an OPWC loan.

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

Other governmental funds of the County are used to account for (a) financial resources to be used for the acquisition, construction, or improvement of capital facilities other than those financed by proprietary and trust funds and (b) for grants and other resources, the use of which 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 a 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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and 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.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and 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.

Private-purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the full accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the full accrual basis of accounting. Differences in the full 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 full 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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

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 a full accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the 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, 2002, but which were levied to finance 2003 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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 full 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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

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 2002.

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. Appropriations 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 2002 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 2002, investments were limited to federal agency securities, repurchase agreements, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

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

The County has invested funds in STAR Ohio during fiscal year 2002. 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 Securities Exchange Commission (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, 2002.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2002 amounted to \$1,944,812 which includes \$1,570,357 assigned from other County funds.

The County has segregated bank accounts for monies held separately 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.

H. Inventories of Materials and Supplies

On the 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 a first-in, first-out basis. Costs of inventory items are recorded as expenditures in the governmental fund types when purchased.

I. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net 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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

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, culverts 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 capitalized. 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 replacements. 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 | 4 - 7 years | 5 years |
| Infrastructure | 20 - 50 years | 20 - 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 2002, the net interest expense incurred on proprietary fund construction projects was not material.

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, 2002, 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, 2002, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

WAYNE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

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.

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

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002, 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.

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 judgments, 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. Bond Issuance Costs

Bond issuance costs for governmental activities are deferred and amortized over the term of the bonds using the straight-line method since the results are not significantly different from the effective interest method. Bond issuance costs are recorded as deferred charges, which is included in other assets on the statement of net assets.

N. Interfund Transactions

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

WAYNE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

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

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.

O. Fund Balance Reserves and Designations

Reserved or designated fund balances indicate that a portion of fund equity 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 unclaimed monies 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 20 for details.

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

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

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

R. 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.

S. Estimates

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Prior Period Adjustment - Primary Government

In the prior year, the County elected to “phase in” the retroactive reporting of infrastructure capital assets. In the current year, a prior period adjustment is required in the governmental activities to report the retroactive infrastructure capital assets and to properly state equipment. This prior period adjustment had the following effect on net assets as previously reported:

| | <u>Governmental Activities</u> |
|---|------------------------------------|
| Net assets as previously reported | \$ 59,570,073 |
| Adjustment for retroactive infrastructure | 31,436,261 |
| Adjustment for equipment | <u>(172,686)</u> |
| Restated net assets as of January 1, 2002 | <u>\$ 90,833,648</u> |

Prior Period Adjustment - Component Unit

In the current year, an error resulting in the understatement of previously reported management expense and corresponding liability in the Workshop was discovered. Accordingly, an adjustment was made in 2002 to correct accounts payable at the beginning of the year. This prior period adjustment had the following effect on net assets of the Workshop as previously reported:

| | <u>Component Unit</u> |
|---|-----------------------|
| Net assets as previously reported | \$ 656,520 |
| Adjustment for accounts payable | <u>(28,545)</u> |
| Restated net assets as of January 1, 2002 | <u>\$ 627,975</u> |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE – (Continued)

B. Deficit Fund Balances

| | <u>Deficit</u> |
|------------------------------------|----------------|
| <u>Nonmajor Governmental Funds</u> | |
| Burbank Sewer Construction | \$497,156 |
| CHIP Program | 27,478 |
| Health Care Internal Service Fund | 388,510 |

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;
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;

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

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 \$9,033 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 \$29,198,022 and the bank balance, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$31,118,165. Of the bank balance:

1. \$2,256,741 was covered by federal depository insurance, covered by collateral held in the pledging bank's trust department in the County's name, or surety company bonds deposited with the County; and
2. \$28,861,424 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 YEAR ENDED DECEMBER 31, 2002

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 <u>1</u> | Category <u>2</u> | Category <u>3</u> | Fair <u>Value</u> |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| Federal agency securities | \$ - | \$13,011,400 | \$ - | \$13,011,400 |
| Repurchase agreement | <u>-</u> | <u>-</u> | <u>674,000</u> | 674,000 |
| Investment in STAR Ohio | <u>\$ -</u> | <u>\$13,011,400</u> | <u>\$674,000</u> | <u>2,558,998</u> |
| Total investments | | | | <u>\$16,244,398</u> |

The federal agency securities have maturity dates ranging from February 2003 to December 2004.

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/ <u>Deposits</u> | <u>Investments</u> |
|--|--|----------------------|
| GASB Statement No. 9 | \$ 45,451,453 | \$ - |
| Investments of the cash management pool: | | |
| Federal agency securities | (13,011,400) | 13,011,400 |
| Repurchase agreement | (674,000) | 674,000 |
| Investment in STAR Ohio | (2,558,998) | 2,558,998 |
| Cash on hand | <u>(9,033)</u> | <u>-</u> |
| GASB Statement No. 3 | <u>\$ 29,198,022</u> | <u>\$ 16,244,398</u> |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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

B. Component Unit

At June 30, 2002, the carrying amount of the Workshop's deposits was \$35,141 and the bank balance was \$35,141. 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 \$24,089 and \$400, respectively. These amounts have been included on the basic financial statements as a component of "Cash in Segregated Accounts". At June 30, 2002, the Workshop had investments in corporate stock and U.S. Treasury Notes in the amount of \$187,072 and \$215,206, 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 \$400 in deposits on hand at June 30, 2002.

NOTE 5 - INTERFUND TRANSACTIONS

- A.** Interfund transfers for the year ended December 31, 2002, consisted of the following, as reported on the fund financial statements:

| | |
|--|------------------|
| Transfers to General Fund from: | |
| Nonmajor Governmental Funds | \$ 15,912 |
| Transfers to Job and Family Services Fund from: | |
| General Fund | 345,500 |
| Transfers to Debt Retirement Fund from: | |
| General Fund | 714,881 |
| Nonmajor Special Revenue Funds | <u>10,890</u> |
| Total Transfers to Debt Retirement Fund | <u>725,771</u> |
| Transfers to County Building Construction Fund from: | |
| General Fund | 2,620,000 |
| County Board of MRDD | 19,306 |
| Wayne County Career Center | 100,000 |
| Nonmajor Governmental Funds | <u>250,000</u> |
| Total Transfers to County Building Construction Fund | <u>2,989,306</u> |
| Transfers to Nonmajor Governmental Funds from: | |
| General Fund | 949,048 |
| Nonmajor Governmental Fund | <u>70,955</u> |
| Total Transfers to Nonmajor Governmental Funds | <u>1,020,003</u> |
| Transfers to Sanitary Sewer District Fund from: | |
| General Fund | 130,000 |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 5 - INTERFUND TRANSACTIONS - (Continued)

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.

- B.** Due from/to other funds consisted of the following at December 31, 2002, as reported on the fund financial statements:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-------------------------|---|----------------|
| General | Nonmajor governmental funds | \$ 30,644 |
| | Job and Family Services | 2,122 |
| | Children Services Board | <u>7,520</u> |
| | Total due to General Fund | <u>40,286</u> |
| Job and Family Services | General | 2,022 |
| Children Services Board | General | 1,292 |
| | Job and Family Services | 144,374 |
| | County Board of MRDD | <u>4,480</u> |
| | Total due to Children Services Board Fund | <u>150,146</u> |

The balances resulted from the time lag between the dates that payments between the funds are made.

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 2002 taxes were collected was \$1,797,608,015. The full tax rate for all County operations applied to real property for fiscal year ended December 31, 2002, was \$8.75 per \$1,000 of assessed valuation.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 6 - PROPERTY TAXES - (Continued)

The assessed values of real and tangible personal property upon which 2002 property tax receipts were based are as follows:

| | |
|-------------------------------|------------------------|
| <u>Real Property</u> | |
| Agricultural | \$ 140,566,600 |
| Residential | 1,028,324,590 |
| Commercial/Industrial/Mineral | 273,951,900 |
| Tangible Personal Property | 283,734,165 |
| <u>Public Utility</u> | |
| Real | 572,980 |
| Personal | <u>70,457,780</u> |
| Total Assessed Value | <u>\$1,797,608,015</u> |

Real property taxes are payable annually or semi-annually. If paid annually, payment is due March 1. If paid semi-annually, the first payment is due March 1 and the remainder payable July 15. 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 May 10 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 estate and other taxes" receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 (net of allowances for estimated uncollectibles) and real and public utility taxes which were measurable as of the year end.

Since the current levy is not intended to finance 2002 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 2003 are shown as 2002 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.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 7 - RECEIVABLES

Receivables at December 31, 2002 consisted of taxes, accounts (billings for user charged services including unbilled utility services) intergovernmental grants and entitlements, accrued interest and Community Development Block Grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items of receivables reported on the Statement of Net Assets follows:

A summary of the principal items of receivables follows:

Governmental Activities:

| | |
|-----------------------------|--------------|
| Permissive sales tax | \$ 1,307,605 |
| Real estate and other taxes | 12,704,788 |
| Accounts | 468,096 |
| Due from other governments | 7,842,386 |
| Accrued interest | 378,160 |
| Loans | 240,610 |

Business-Type Activities:

| | |
|----------|--------|
| Accounts | 31,271 |
|----------|--------|

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 beginning capital asset balances of the governmental activities have been restated to include the retroactive reporting of infrastructure assets and to properly state equipment at December 31, 2001.

| | Balance | | Restated |
|---------------------------------|----------------------|----------------------|----------------------|
| Governmental Activities: | <u>12/31/01</u> | <u>Adjustments</u> | <u>1/1/02</u> |
| Land | \$ 3,556,427 | \$ - | \$ 3,556,427 |
| Buildings and improvements | 24,325,263 | - | 24,325,263 |
| Equipment | 8,659,143 | (308,486) | 8,350,657 |
| Construction in progress | 5,197,521 | - | 5,197,521 |
| Infrastructure | 2,239,089 | 43,904,753 | 46,143,842 |
| Less: accumulated depreciation | <u>(18,819,067)</u> | <u>(12,332,692)</u> | <u>(31,151,759)</u> |
| Total | <u>\$ 25,158,376</u> | <u>\$ 31,263,575</u> | <u>\$ 56,421,951</u> |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 8 - CAPITAL ASSETS - (Continued)

B. Capital asset activity for the fiscal year ended December 31, 2002, was as follows:

| Governmental Activities: | Restated Balance <u>01/01/02</u> | <u>Additions</u> | <u>Disposals</u> | Balance <u>12/31/02</u> |
|---|--|----------------------|-----------------------|----------------------------|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 3,556,427 | \$ 218,461 | \$ - | \$ 3,774,888 |
| Construction in progress | <u>5,197,521</u> | <u>7,692,967</u> | <u>(2,924,037)</u> | <u>9,966,451</u> |
| Total capital assets, not being depreciated | <u>8,753,948</u> | <u>7,911,428</u> | <u>(2,924,037)</u> | <u>13,741,339</u> |
| <i>Capital assets, being depreciated:</i> | | | | |
| Buildings and improvements | 24,325,263 | 4,062,403 | (46,600) | 28,341,066 |
| Equipment | 8,350,657 | 1,422,262 | (1,114,443) | 8,658,476 |
| Infrastructure | <u>46,143,842</u> | <u>1,583,515</u> | <u>-</u> | <u>47,727,357</u> |
| Total capital assets, being depreciated | <u>78,819,762</u> | <u>7,068,180</u> | <u>(1,161,043)</u> | <u>84,726,899</u> |
| <i>Less: accumulated depreciation</i> | | | | |
| Buildings and improvements | (12,663,488) | (496,436) | 5,048 | (13,154,876) |
| Equipment | (6,019,779) | (838,471) | 1,039,075 | (5,819,175) |
| Infrastructure | <u>(12,468,492)</u> | <u>(1,576,062)</u> | <u>-</u> | <u>(14,044,554)</u> |
| Total accumulated depreciation | <u>(31,151,759)</u> | <u>(2,910,969)</u> | <u>1,044,123</u> | <u>(33,018,605)</u> |
| Total capital assets being depreciated, net | <u>47,668,003</u> | <u>4,157,211</u> | <u>(116,920)</u> | <u>51,708,294</u> |
| Governmental activities capital assets, net | <u>\$ 56,421,951</u> | <u>\$ 12,068,639</u> | <u>\$ (3,040,957)</u> | <u>\$ 65,449,633</u> |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 8 - CAPITAL ASSETS - (Continued)

| Business-Type Activities: | <u>Balance</u> <u>1/1/02</u> | <u>Additions</u> | <u>Disposals</u> | <u>Balance</u> <u>12/31/02</u> |
|---|---------------------------------|-------------------|------------------|-----------------------------------|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 423,726 | \$ 111,742 | \$ - | \$ 535,468 |
| Construction in progress | <u>-</u> | <u>511,617</u> | <u>-</u> | <u>511,617</u> |
| Total capital assets, not being depreciated | <u>423,726</u> | <u>623,359</u> | <u>-</u> | <u>1,047,085</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>22,954</u> | <u>-</u> | <u>99,846</u> |
| Total capital assets, being depreciated | <u>2,155,476</u> | <u>22,954</u> | <u>-</u> | <u>2,178,430</u> |
| <i>Less: accumulated depreciation:</i> | | | | |
| Buildings and improvements | (469,876) | (30,219) | - | (500,095) |
| Sewer mains | (172,094) | (18,128) | - | (190,222) |
| Equipment | <u>(76,892)</u> | <u>-</u> | <u>-</u> | <u>(76,892)</u> |
| Total accumulated depreciation | <u>(718,862)</u> | <u>(48,347)</u> | <u>-</u> | <u>(767,209)</u> |
| Total capital assets being depreciated, net | <u>1,436,614</u> | <u>(25,393)</u> | <u>-</u> | <u>1,411,221</u> |
| Business-type activities capital assets, net | <u>\$1,860,340</u> | <u>\$ 597,966</u> | <u>\$ -</u> | <u>\$2,458,306</u> |

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

| | |
|--|--------------------|
| Governmental activities: | |
| Legislative and executive | \$ 142,892 |
| Judicial | 146,680 |
| Public safety | 258,835 |
| Public works | 1,865,674 |
| Health | 7,974 |
| Human services | 471,591 |
| Other | <u>17,323</u> |
| Total depreciation expense - governmental activities | <u>\$2,910,969</u> |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 9 - CAPITAL LEASES - LESSEE DISCLOSURE

During 2002, the County entered into a capitalized lease for the acquisition of eight buses. 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 \$484,283. 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 2002 totaled \$1,821 in the general fund and \$5,960 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, 2002:

| <u>Year Ending December 31,</u> | <u>Amount</u> |
|---|-------------------|
| 2003 | \$ 170,620 |
| 2004 | 168,833 |
| 2005 | <u>161,154</u> |
| Total | 500,607 |
| Less: amount representing interest | <u>(40,087)</u> |
| Present value of net minimum lease payments | <u>\$ 460,520</u> |

NOTE 10 - COMPENSATED ABSENCES

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

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Mental Retardation and Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25% of his or her accumulated unused sick leave, up to a maximum of 360 hours upon retirement from the County.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 10 - COMPENSATED ABSENCES - (Continued)

At December 31, 2002, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$1,405,786 and vested benefits for sick leave totaled \$152,653. 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 \$8,860 and \$3,087 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 \$503,417 for governmental activities employees and \$3,931 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 OBLIGATIONS

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

| Governmental Activities: | <u>Interest Rate</u> | <u>Balance 1/1/02</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/02</u> | <u>Amounts Due in One Year</u> |
|--|--------------------------|---------------------------|----------------------|-----------------------|-----------------------------|--|
| <u>General obligation bonds</u> | | | | | | |
| Sewer District Improvement bonds | 6.375% | \$ 210,000 | \$ - | \$ (35,000) | \$ 175,000 | \$ 35,000 |
| 1991 Human Services Building bonds | 5.500% | 862,500 | - | (67,500) | 795,000 | 72,500 |
| 1992 Human Services Building bonds | 5.700% | 176,000 | - | (16,000) | 160,000 | 16,000 |
| 2002 Engineering Facility Improvement bonds | 3.100% | - | 3,600,000 | - | 3,600,000 | 60,000 |
| 2002 Justice Facility Improvement bonds | 3.100% | - | 7,900,000 | - | 7,900,000 | 125,000 |
| Total general obligation bonds | | <u>1,248,500</u> | <u>11,500,000</u> | <u>(118,500)</u> | <u>12,630,000</u> | <u>308,500</u> |
| <u>Bond anticipation notes</u> | | | | | | |
| Engineer/Justice Facility Improvement | 3.00% | 4,900,000 | - | (4,900,000) | - | - |
| Justice Facility Improvement | 1.63% | 4,500,000 | - | (4,500,000) | - | - |
| Total bond anticipation notes | | <u>9,400,000</u> | <u>-</u> | <u>(9,400,000)</u> | <u>-</u> | <u>-</u> |
| <u>Other long-term obligations</u> | | | | | | |
| OPWC loan | | 65,338 | - | (10,890) | 54,448 | 10,890 |
| Compensated absences | | 1,981,759 | 80,097 | - | 2,061,856 | 1,481,233 |
| Capital lease obligation | | 23,533 | 444,768 | (7,781) | 460,520 | 150,499 |
| Total other long-term obligations | | <u>2,070,630</u> | <u>524,865</u> | <u>(18,671)</u> | <u>2,576,824</u> | <u>1,642,622</u> |
| Total governmental activities, long-term obligations | | <u>\$ 12,719,130</u> | <u>\$ 12,024,865</u> | <u>\$ (9,537,171)</u> | <u>\$ 15,206,824</u> | <u>\$ 1,951,122</u> |
| Business-Type Activities: | | | | | | |
| Compensated absences | | <u>\$ 11,075</u> | <u>\$ 4,803</u> | <u>\$ -</u> | <u>\$ 15,878</u> | <u>\$ 8,860</u> |
| Total business-type activities, long-term obligations | | <u>\$ 11,075</u> | <u>\$ 4,803</u> | <u>\$ -</u> | <u>\$ 15,878</u> | <u>\$ 8,860</u> |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

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. On June 19, 2002, the County issued bonds in the amount of \$3,600,000 for Engineering Facility improvements and \$7,900,000 to finance the Justice Facility improvements. These bonds mature in fiscal year 2022. 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 Debt Retirement debt service 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 debt service 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. These bond anticipation notes matured on July 11, 2002 and the bond anticipation notes were retired with the proceeds of the June 19, 2002 bond issuance.

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 special revenue fund. The resources are transferred to, and the repayment of the loan is accounted, for in the Debt Retirement debt service 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, 2002, are as follows:

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 11 - LONG-TERM DEBT - (Continued)

| Year Ended | G.O. Bonds | | OPWC Loan | | Total |
|---------------|---------------------|---------------------|------------------|-------------|----------------------|
| | Principal | Interest | Principal | Interest | |
| 2003 | \$ 308,500 | \$ 731,448 | \$ 10,890 | \$ - | \$ 1,050,838 |
| 2004 | 541,000 | 545,033 | 10,890 | - | 1,096,923 |
| 2005 | 553,500 | 524,474 | 10,890 | - | 1,088,864 |
| 2006 | 573,500 | 502,525 | 10,890 | - | 1,086,915 |
| 2007 | 586,000 | 479,167 | 10,888 | - | 1,076,055 |
| 2008 - 2012 | 3,007,500 | 2,021,938 | - | - | 5,029,438 |
| 2013 - 2017 | 3,115,000 | 1,361,620 | - | - | 4,476,620 |
| 2018 - 2022 | 3,945,000 | 544,082 | - | - | 4,489,082 |
| | <u>\$12,630,000</u> | <u>\$ 6,710,287</u> | <u>\$ 54,448</u> | <u>\$ -</u> | <u>\$ 19,394,735</u> |

- B.** The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1% 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 3% of the first \$100,000,000 of the assessed valuation, plus 1 ½% of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 ½% of such valuation in excess of \$300,000,000. Based on this calculation, the County's legal debt margin was \$31,697,133 as of December 31, 2002.

NOTE 12 - 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 YEAR ENDED DECEMBER 31, 2002

NOTE 12 - 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 Health Care 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 2002 at the corresponding monthly premiums:

| | <u>Family</u> | <u>Single</u> |
|--------------------|---------------|---------------|
| Plan No. 1 | \$3,079.20 | \$1,231.68 |
| Plan No. 2 | 660.00 | 307.00 |
| Engineer Plan | 660.00 | 307.00 |
| Sheriff Union Plan | 660.00 | 307.00 |
| Medway Plan | 660.00 | 307.00 |

An excess coverage insurance policy covers individual claims in excess of \$70,000 up to a maximum of \$1,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$716,096 reported in the Health Care internal service fund at December 31, 2002, 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 \$307.00 to \$1,231.68 and \$660.00 to \$3,079.20, respectively.

Changes in the fund's liability amount in 2002 and 2001 were:

| <u>Year</u> | <u>Beginning of Year Liability</u> | <u>Current Year Claims and Changes in Estimates</u> | <u>Claims Payments</u> | <u>End of Year Liability</u> |
|-------------|------------------------------------|---|------------------------|------------------------------|
| 2002 | \$ 754,832 | \$ 5,094,352 | \$ (5,133,088) | \$ 716,096 |
| 2001 | 717,813 | 4,884,655 | (4,847,636) | 754,832 |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer public employee retirement system created by the State of Ohio. OPERS 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. OPERS 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 2002 was 8.5 percent for employees other than law enforcement. The law enforcement classification consisted of sheriffs, deputy sheriffs, and township police with an employee contribution rate of 10.1%. Public safety division members contribute at 9%. The employer contribution rate for employees other than law enforcement and public safety division was 13.55% of covered payroll and 8.55% was the portion used to fund pension obligations for 2002. The employer contribution rate for law enforcement and public safety divisions was 16.70% of covered payroll and 11.70% was the portion used to fund pension obligations for 2002. Required employer contributions are equal to 100% of the dollar amount billed to each employer and must be extracted from the employer's records. The County's contributions to OPERS for the years ended December 31, 2002, 2001, and 2000 were \$3,716,656, \$3,475,563, and \$2,600,440, respectively; 74.09% has been contributed for 2002 and 100 percent for 2001 and 2000. \$963,027, representing the unpaid contribution for 2002, is recorded as a liability within the respective funds.

B. State Teachers Retirement System

Certified teachers employed by the school for the Mentally 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, 2002, 2001, and 2000 were \$142,905, \$129,204, and \$113,884, respectively; 100% has been contributed for the years 2002, 2001 and 2000.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

OPERS provides postretirement health care coverage to age and service retirants with 10 or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor 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 OPERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The OPERS law enforcement program is separated into two divisions, law enforcement and public safety, with separate employee contribution rates and benefits. The 2002 employer contribution rate for local government employers was 13.55% of covered payroll and 5.00% was the portion that was used to fund health care. For both the public safety and law enforcement divisions the 2002 employer rate was 16.70% of covered payroll and 5.00% 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 OPERS. The County's contribution actually made to fund postemployment benefits was \$1,338,878.

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. OPEB's are advance funded on an actuarially determined basis.

As of December 31, 2001 (the latest information available), the actuarial value of the Retirement System's net assets available for future OPEB payments were \$11.6 billion. The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$16.4 billion and \$4.8 billion, respectively, at December 31, 2001 (the latest information available). The number of benefit recipients eligible for OPEB at December 31, 2001 (the latest information available) was 402,041.

In December 2001, the OPERS Board adopted the Health Care "Choices" Plan in its continuing effort to respond to the rise in the cost of health care. The Choices Plan will be offered to all persons newly hired under OPERS after January 1, 2003, with no prior service credit accumulated toward health care coverage. Choices, as the name suggests, will incorporate a cafeteria approach, offering a more broad range of health care options. The Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Plan will also offer a spending account feature, enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a Medical Spending Account.

Additional information on the OPERS, including historical trend information showing the progress in accumulating sufficient assets to pay benefits when due is available in the OPERS December 31, 2002, Comprehensive Annual Financial Report.

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 14 - POSTEMPLOYMENT BENEFITS - (Continued)

In January 2001, House Bill 416 divided the OPERS 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 OPERS 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 OPERS members not covered under this division.

Additional information on the OPERS, including historical trend information showing the progress in accumulating sufficient assets to pay benefits when due, is available in the OPERS December 31, 2002, Comprehensive Annual Financial Report.

B. State Teachers Retirement System of Ohio

Comprehensive health care benefits are provided to retired teachers and their dependents through the STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligations to contribute are established by the State Teachers Retirement Board 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 Stabilization Fund equal to 4.5% of covered payroll for the fiscal year ended June 30, 2002. Effective July 1, 2002, 1% of covered payroll was allocated to the Health Care Stabilization Fund. For the County, this amount equaled \$45,934 during calendar year 2002. As of June 30, 2002, the balance in the Health Care Stabilization Fund was \$3.011 billion and eligible benefit recipients totaled 105,300 for STRS Ohio as a whole. For the fiscal year ended June 30, 2002, net health care costs paid by STRS Ohio were \$354.697 million.

NOTE 15 - 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 and Actual (Non-GAAP Budgetary Basis) presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

- (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);

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

- (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 payables (GAAP basis).

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

| | <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> | <u>Wayne County Care Center</u> |
|--|-----------------------|--|-------------------------------------|--|--|---|
| Budget basis | \$ (5,500,663) | \$ (508,148) | \$ (873,062) | \$ (407,081) | \$ (894,490) | \$ 80,978 |
| Net adjustment for revenue accruals | 544,224 | 38,228 | (212,635) | (1,024,134) | 59,255 | (28,079) |
| Net adjustment for expenditure accruals | 213,862 | (343,406) | (264,417) | (252,335) | (52,125) | 10,148 |
| Net adjustment for other sources/(uses) | 574,739 | - | 444,768 | - | - | - |
| Adjustment for encumbrances | <u>1,068,599</u> | <u>898,378</u> | <u>864,337</u> | <u>874,133</u> | <u>331,135</u> | <u>109,446</u> |
| GAAP basis | <u>\$ (3,099,239)</u> | <u>\$ 85,052</u> | <u>\$ (41,009)</u> | <u>\$ (809,417)</u> | <u>\$ (556,225)</u> | <u>\$172,493</u> |

WAYNE COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002

NOTE 16 - CONTRACTUAL COMMITMENTS

As of December 31, 2002, the County has entered into various contracts for the construction of the Justice Facility Building, the Vanover Project and the Nick Amster Workshop Kitchen. A summary of the significant contractual commitments outstanding at December 31, 2002, follows:

| | <u>Contractual Cost Estimate</u> | <u>Costs Incurred by 12/31/02</u> | <u>Remaining Contractual Commitment</u> |
|-------------------------------------|--|---|---|
| <u>Justice Facility Building</u> | | | |
| Bogner Construction | \$ 5,350,811 | \$4,897,473 | \$ 453,338 |
| Central Fire Protection, Inc. | 113,870 | 103,040 | 10,830 |
| McClintock Electric, Inc. | 848,794 | 796,267 | 52,527 |
| Schmid Plumbing & Heating, Inc. | <u>1,317,460</u> | <u>1,239,547</u> | <u>77,913</u> |
| Total Municipal Court Building | <u>7,630,935</u> | <u>7,036,327</u> | <u>594,608</u> |
| <u>Vanover Project</u> | | | |
| CMC Corporation | 1,850,740 | 163,359 | 1,687,381 |
| McClintock Electric, Inc. | 304,032 | 13,399 | 290,633 |
| MW Robinson Plumbing Co. | 108,500 | 11,919 | 96,581 |
| Schmid Mechanical, Inc. | <u>380,517</u> | <u>23,383</u> | <u>357,134</u> |
| Total Vanover Project | <u>2,643,789</u> | <u>212,060</u> | <u>2,431,729</u> |
| <u>Nick Amster Workshop Kitchen</u> | | | |
| Ben D. Imhoff, Inc. | 221,069 | 180,660 | 40,409 |
| Hilscher-Clarke Electric Co. | 34,510 | 25,009 | 9,501 |
| Schmid Plumbing & Heating, Inc. | <u>90,409</u> | <u>86,816</u> | <u>3,593</u> |
| Total Nick Amster Workshop Kitchen | <u>345,988</u> | <u>292,485</u> | <u>53,503</u> |
| Total contractual commitments | <u>\$ 10,620,712</u> | <u>\$7,540,872</u> | <u>\$3,079,840</u> |

These contractual commitments outstanding will be paid from the County Building Construction capital project funds with proceeds of the bonds issued in June 2002.

NOTE 17 - CONTINGENT LIABILITIES

A. Grants

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

WAYNE COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

NOTE 17 - CONTINGENT LIABILITIES - (Continued)

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 18 - RELATED PARTY TRANSACTION

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2002, the County's contributions totaled \$3,862,017.

NOTE 19 - CONDUIT DEBT OBLIGATIONS

The County has served as the issuer of two industrial revenue bonds totaling \$7,440,000, with an outstanding principal of \$3,735,000 as of December 31, 2002. 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, nor is the full faith and credit or taxing power of the County pledged to make repayment.

NOTE 20 - LANDFILL

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

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. Royalties are expected to be received for a period of 5 to 8 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, 2002, the balance of the designation for landfill contingencies was \$550,000.

NOTE 21 - SIGNIFICANT SUBSEQUENT EVENTS

In May 2003, the voters of the County passed a ten year, 1.6 mill operating levy for the benefit of the Children Services Board. The first collection year is in 2004 and it is estimated to generate \$3,091,000 each year for the next 10 years to finance operating expenditures.

In January 2003, the Board of Commissioners obtained a loan in the amount of \$895,000 as local match for a United States Department of Agriculture Rural Development grant. The purpose of the loan and grant is to help finance the construction of the Burbank Sanitary Sewer Project. This loan has an interest rate of 4.75% and is payable annually over a period not to exceed 40 years from the date of loan closing. Principal payments are deferred for 24 months after loan closing.

COMBINING STATEMENTS

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 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 programs 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 the sale 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 monies loaned to businesses, institutions and organizations in the County.

Ditch Maintenance

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

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 the 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

To account for monies and transactions between the County and 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

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 | Siren Project |
| Highway Safety Grant | Victim Witness Assistance Program |
| COPS Program | Home Arrest Grant |
| Law Enforcement | Law Enforcement Block Grant |
| Litter Control | VOCA Grant |
| Probation Services | Juvenile Accountability Incentive Block Grant |
| Felony Delinquent Care and Custody | Court Security Grant |
| Recorder's Equipment | Mediation Services |
| Solid Waste District Litter Grant | Municipal Court Probation |
| Narcotics Task Force | Department of Justice Special Projects |
| Pilot Probation Program | Employee Benefit Liability |

WAYNE COUNTY, OHIO

COMBINING STATEMENTS - NONMAJOR GOVERNMENTAL FUNDS

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

Federal Bridge Project

To account for federal grants 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.

Airport Improvement

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

Burbank Sewer Construction

To account for revenue received to finance the Burbank Sewer Construction project.

WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2002

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|---|--------------------------------------|---------------------------------------|---|
| Assets: | | | |
| Equity in pooled cash and cash equivalents | \$ 4,596,682 | \$ 274,513 | \$ 4,871,195 |
| Cash in segregated accounts | 150,672 | 315,607 | 466,279 |
| Receivables (net of allowances of uncollectibles): | | | |
| Accounts | 123,860 | - | 123,860 |
| Due from other governments | 983,895 | 28,176 | 1,012,071 |
| Accrued interest | 686 | - | 686 |
| Prepayments | 30,828 | - | 30,828 |
| Materials and supplies inventory | 10,647 | - | 10,647 |
| Loans receivable | 240,610 | - | 240,610 |
| Total assets | <u>\$ 6,137,880</u> | <u>\$ 618,296</u> | <u>\$ 6,756,176</u> |
| Liabilities: | | | |
| Accounts payable | \$ 200,125 | \$ - | \$ 200,125 |
| Contracts payable | 27,680 | 46,743 | 74,423 |
| Accrued wages and benefits | 99,477 | - | 99,477 |
| Due to other funds | 30,644 | - | 30,644 |
| Due to other governments | 161,190 | - | 161,190 |
| Interfund loans payable | - | 659,239 | 659,239 |
| Deferred revenue | 904,781 | - | 904,781 |
| Total liabilities | <u>1,423,897</u> | <u>705,982</u> | <u>2,129,879</u> |
| Fund Balances: | | | |
| Reserved for encumbrances | 591,112 | 317,257 | 908,369 |
| Reserved for prepayments | 30,828 | - | 30,828 |
| Reserved for materials and supplies inventory | 10,647 | - | 10,647 |
| Reserved for loans | 240,610 | - | 240,610 |
| Unreserved, undesignated, reported in: | | | |
| Special revenue funds | 3,840,786 | - | 3,840,786 |
| Capital projects funds | - | (404,943) | (404,943) |
| Total fund balances | <u>4,713,983</u> | <u>(87,686)</u> | <u>4,626,297</u> |
| Total liabilities and fund balances | <u>\$ 6,137,880</u> | <u>\$ 618,296</u> | <u>\$ 6,756,176</u> |

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

| | Nonmajor Special Revenue Funds | Nonmajor Capital Projects Funds | Total Nonmajor Governmental Funds |
|--|---|--|--|
| Revenues: | | | |
| Charges for services | \$ 2,086,534 | \$ 11,782 | \$ 2,098,316 |
| Licenses and permits | 7,331 | - | 7,331 |
| Fines and forfeitures | 251,574 | - | 251,574 |
| Intergovernmental | 3,566,285 | 743,427 | 4,309,712 |
| Special assessments | 2,136 | - | 2,136 |
| Investment income | 26,109 | 3,315 | 29,424 |
| Other | 219,761 | 14,461 | 234,222 |
| Total revenues | 6,159,730 | 772,985 | 6,932,715 |
| Expenditures: | | | |
| Current: | | | |
| General government: | | | |
| Legislative and executive | 1,458,181 | - | 1,458,181 |
| Judicial | 216,161 | - | 216,161 |
| Public safety | 924,689 | - | 924,689 |
| Public works | 372,420 | - | 372,420 |
| Health | 222,169 | - | 222,169 |
| Human services | 1,785,039 | - | 1,785,039 |
| Economic development and assistance | 572,357 | - | 572,357 |
| Urban redevelopment and housing | 215,062 | - | 215,062 |
| Other | 113,774 | - | 113,774 |
| Capital outlay | 25,000 | 1,200,812 | 1,225,812 |
| Total expenditures | 5,904,852 | 1,200,812 | 7,105,664 |
| Excess (deficiency) of revenues over (under) expenditures | 254,878 | (427,827) | (172,949) |
| Other financing sources (uses): | | | |
| Transfers in | 1,016,259 | 3,744 | 1,020,003 |
| Transfers out | (336,867) | - | (336,867) |
| Total other financing sources (uses) | 679,392 | 3,744 | 683,136 |
| Net change in fund balances | 934,270 | (424,083) | 510,187 |
| Fund balances at beginning of year | 3,773,854 | 336,397 | 4,110,251 |
| Increase in reserve for inventory | 5,859 | - | 5,859 |
| Fund balances (deficits) at end of year | \$ 4,713,983 | \$ (87,686) | \$ 4,626,297 |

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WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2002

| | Delinquent Real Estate Tax Assessment Collection | Real Estate Assessment | Indigent Guardianship | Computerized Legal Research |
|---|---|-----------------------------------|----------------------------------|--|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents. | \$ 321,913 | \$ 464,979 | \$ 70,807 | \$ 3,762 |
| Cash in segregated accounts | - | - | - | - |
| Receivables (net of allowances of uncollectibles): | | | | |
| Accounts. | - | 192 | 1,120 | 310 |
| Due from other governments | - | - | - | - |
| Accrued interest | - | - | - | - |
| Prepayments. | 1,208 | 5,932 | - | - |
| Materials and supplies inventory | - | - | - | - |
| Loans receivable | - | - | - | - |
| | | | | |
| Total assets. | \$ 323,121 | \$ 471,103 | \$ 71,927 | \$ 4,072 |
| Liabilities: | | | | |
| Accounts payable. | \$ 4,878 | \$ 6,296 | \$ 2,768 | \$ - |
| Contracts payable. | - | - | - | - |
| Accrued wages and benefits | 2,888 | 19,261 | - | - |
| Due to other funds | - | - | - | - |
| Due to other governments | 2,893 | 20,731 | - | - |
| Deferred revenue. | - | - | - | - |
| | | | | |
| Total liabilities. | 10,659 | 46,288 | 2,768 | - |
| Fund Balances: | | | | |
| Reserved for encumbrances. | 1,292 | 44,693 | 2,073 | - |
| Reserved for prepayments | 1,208 | 5,932 | - | - |
| Reserved for materials and supplies inventory | - | - | - | - |
| Reserved for loans | - | - | - | - |
| Unreserved, undesignated, reported in: | | | | |
| Special revenue funds | 309,962 | 374,190 | 67,086 | 4,072 |
| | | | | |
| Total fund balances. | 312,462 | 424,815 | 69,159 | 4,072 |
| Total liabilities and fund balances | \$ 323,121 | \$ 471,103 | \$ 71,927 | \$ 4,072 |

| <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> |
|---|---------------------------|------------------------------|--------------------------------|-------------------------------|--|
| \$ 121,875 | \$ 91,317 | \$ 505,113 | \$ 54,849 | \$ 302,678 | \$ 578,101 |
| - | - | - | - | - | - |
| - | 9,425 | 27,176 | - | 12,306 | - |
| - | - | - | - | - | 330,815 |
| - | - | - | - | - | 686 |
| - | 1,445 | 14,853 | - | - | - |
| - | - | 3,756 | - | - | - |
| - | - | - | - | - | 240,610 |
| <u>\$ 121,875</u> | <u>\$ 102,187</u> | <u>\$ 550,898</u> | <u>\$ 54,849</u> | <u>\$ 314,984</u> | <u>\$ 1,150,212</u> |
| \$ 49,501 | \$ - | \$ 2,335 | \$ - | \$ - | \$ 44,596 |
| - | - | - | - | - | 27,680 |
| - | 4,261 | 45,837 | 289 | - | - |
| - | - | 30,644 | - | - | - |
| - | 3,902 | 45,560 | 267 | - | 31,226 |
| - | - | - | - | 6,447 | 328,690 |
| <u>49,501</u> | <u>8,163</u> | <u>124,376</u> | <u>556</u> | <u>6,447</u> | <u>432,192</u> |
| 78,830 | 8,428 | 217,189 | 16,902 | - | 40,888 |
| - | 1,445 | 14,853 | - | - | - |
| - | - | 3,756 | - | - | - |
| - | - | - | - | - | 240,610 |
| <u>(6,456)</u> | <u>84,151</u> | <u>190,724</u> | <u>37,391</u> | <u>308,537</u> | <u>436,522</u> |
| <u>72,374</u> | <u>94,024</u> | <u>426,522</u> | <u>54,293</u> | <u>308,537</u> | <u>718,020</u> |
| <u>\$ 121,875</u> | <u>\$ 102,187</u> | <u>\$ 550,898</u> | <u>\$ 54,849</u> | <u>\$ 314,984</u> | <u>\$ 1,150,212</u> |

- - Continued

WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2002

| | Ditch Maintenance | Enforcement and Education | Indigent Driver Alcohol Treatment | Local Emergency Planning |
|---|------------------------------|--------------------------------------|--|---|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents. | \$ 19,190 | \$ 7,040 | \$ 146,137 | \$ 2,942 |
| Cash in segregated accounts | - | - | - | - |
| Receivables (net of allowances of uncollectibles): | | | | |
| Accounts. | - | 100 | 7,874 | - |
| Due from other governments | - | - | - | - |
| Accrued interest | - | - | - | - |
| Prepayments. | - | - | - | - |
| Materials and supplies inventory | - | - | - | - |
| Loans receivable | - | - | - | - |
| Total assets. | <u>\$ 19,190</u> | <u>\$ 7,140</u> | <u>\$ 154,011</u> | <u>\$ 2,942</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ - | \$ - | \$ - | \$ - |
| Contracts payable. | - | - | - | - |
| Accrued wages and benefits | - | - | - | - |
| Due to other funds | - | - | - | - |
| Due to other governments | - | - | - | - |
| Deferred revenue. | - | - | 6,225 | - |
| Total liabilities. | <u>-</u> | <u>-</u> | <u>6,225</u> | <u>-</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances. | - | - | - | 942 |
| Reserved for prepayments | - | - | - | - |
| Reserved for materials and supplies inventory | - | - | - | - |
| Reserved for loans | - | - | - | - |
| Unreserved, undesignated, reported in: | | | | |
| Special revenue funds | <u>19,190</u> | <u>7,140</u> | <u>147,786</u> | <u>2,000</u> |
| Total fund balances. | <u>19,190</u> | <u>7,140</u> | <u>147,786</u> | <u>2,942</u> |
| Total liabilities and fund balances | <u>\$ 19,190</u> | <u>\$ 7,140</u> | <u>\$ 154,011</u> | <u>\$ 2,942</u> |

| Certificate of Title Administration | Airport | CHIP Program | Court Computerization | Victim's Assistance Trust | Highway Safety Grant |
|--|-------------------|-------------------------|----------------------------------|--|---------------------------------|
| \$ 157,067 | \$ - | \$ 6,731 | \$ 236,757 | \$ 1,729 | \$ - |
| - | 141,564 | - | - | - | - |
| 29,189 | - | - | 13,782 | 350 | - |
| - | - | 410,197 | - | - | 8,434 |
| - | - | - | - | - | - |
| 2,647 | - | - | - | - | - |
| 6,891 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 195,794</u> | <u>\$ 141,564</u> | <u>\$ 416,928</u> | <u>\$ 250,539</u> | <u>\$ 2,079</u> | <u>\$ 8,434</u> |
| \$ 1,656 | \$ - | \$ 34,209 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| 8,310 | - | - | - | - | - |
| - | - | - | - | - | - |
| 8,234 | - | - | - | - | - |
| - | - | 410,197 | - | - | 8,434 |
| <u>18,200</u> | <u>-</u> | <u>444,406</u> | <u>-</u> | <u>-</u> | <u>8,434</u> |
| 6,203 | - | 35,010 | 13,656 | 80 | - |
| 2,647 | - | - | - | - | - |
| 6,891 | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>161,853</u> | <u>141,564</u> | <u>(62,488)</u> | <u>236,883</u> | <u>1,999</u> | <u>-</u> |
| <u>177,594</u> | <u>141,564</u> | <u>(27,478)</u> | <u>250,539</u> | <u>2,079</u> | <u>-</u> |
| <u>\$ 195,794</u> | <u>\$ 141,564</u> | <u>\$ 416,928</u> | <u>\$ 250,539</u> | <u>\$ 2,079</u> | <u>\$ 8,434</u> |

- - Continued

WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2002

| | <u>COPS Program</u> | <u>Law Enforcement</u> | <u>Litter Control</u> | <u>Probation Services</u> |
|---|-------------------------|----------------------------|---------------------------|-------------------------------|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents. | \$ 4,311 | \$ 18,109 | \$ 81,365 | \$ 14,286 |
| Cash in segregated accounts | - | 9,108 | - | - |
| Receivables (net of allowances of uncollectibles): | | | | |
| Accounts. | - | 177 | 5,301 | 517 |
| Due from other governments | 3,469 | - | 27,327 | - |
| Accrued interest | - | - | - | - |
| Prepayments. | - | - | 885 | - |
| Materials and supplies inventory | - | - | - | - |
| Loans receivable | - | - | - | - |
| Total assets. | <u>\$ 7,780</u> | <u>\$ 27,394</u> | <u>\$ 114,878</u> | <u>\$ 14,803</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ - | \$ - | \$ 3,618 | \$ - |
| Contracts payable. | - | - | - | - |
| Accrued wages and benefits | - | - | 3,156 | - |
| Due to other funds | - | - | - | - |
| Due to other governments | - | - | 10,609 | - |
| Deferred revenue. | 3,469 | - | 20,000 | - |
| Total liabilities. | <u>3,469</u> | <u>-</u> | <u>37,383</u> | <u>-</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances. | - | - | 13,659 | 5,046 |
| Reserved for prepayments | - | - | 885 | - |
| Reserved for materials and supplies inventory | - | - | - | - |
| Reserved for loans | - | - | - | - |
| Unreserved, undesignated, reported in: | | | | |
| Special revenue funds | 4,311 | 27,394 | 62,951 | 9,757 |
| Total fund balances. | <u>4,311</u> | <u>27,394</u> | <u>77,495</u> | <u>14,803</u> |
| Total liabilities and fund balances | <u>\$ 7,780</u> | <u>\$ 27,394</u> | <u>\$ 114,878</u> | <u>\$ 14,803</u> |

| Felony Delinquent Care and Custody | Recorder's Equipment | Solid Waste District Litter Grant | Narcotics Task Force | Pilot Probation Program | Siren Project |
|---|---------------------------------|--|---------------------------------|--|--------------------------|
| \$ 134,880 | \$ 91,077 | \$ 21,836 | \$ 20,115 | \$ 70,935 | \$ - |
| - | - | - | - | - | - |
| - | 1,224 | - | - | - | - |
| 20,369 | - | 1,000 | - | 72,045 | - |
| - | - | - | - | - | - |
| - | - | 604 | 3 | 1,486 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 155,249</u> | <u>\$ 92,301</u> | <u>\$ 23,440</u> | <u>\$ 20,118</u> | <u>\$ 144,466</u> | <u>\$ -</u> |
| \$ - | \$ 14,229 | \$ 1,630 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | 1,824 | 1,664 | 4,065 | - |
| - | - | - | - | - | - |
| 21,415 | - | 2,475 | 2,258 | 4,045 | - |
| - | - | - | - | 34,127 | - |
| <u>21,415</u> | <u>14,229</u> | <u>5,929</u> | <u>3,922</u> | <u>42,237</u> | <u>-</u> |
| 2,550 | 10,341 | 5,762 | - | 13,129 | - |
| - | - | 604 | 3 | 1,486 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>131,284</u> | <u>67,731</u> | <u>11,145</u> | <u>16,193</u> | <u>87,614</u> | <u>-</u> |
| <u>133,834</u> | <u>78,072</u> | <u>17,511</u> | <u>16,196</u> | <u>102,229</u> | <u>-</u> |
| <u>\$ 155,249</u> | <u>\$ 92,301</u> | <u>\$ 23,440</u> | <u>\$ 20,118</u> | <u>\$ 144,466</u> | <u>\$ -</u> |

- - Continued

WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2002

| | Victim Witness Assistance Program | Home Arrest Grant | Law Enforcement Block Grant | VOCA Grant |
|---|--|------------------------------|--|-----------------------|
| Assets: | | | | |
| Equity in pooled cash and cash equivalents. | \$ 42,742 | \$ 21,422 | \$ - | \$ 17,870 |
| Cash in segregated accounts | - | - | - | - |
| Receivables (net of allowances of uncollectibles): | | | | |
| Accounts. | - | - | - | - |
| Due from other governments | 64,146 | 46,093 | - | - |
| Accrued interest | - | - | - | - |
| Prepayments. | 880 | 885 | - | - |
| Materials and supplies inventory | - | - | - | - |
| Loans receivable | - | - | - | - |
| | <u>107,768</u> | <u>68,400</u> | <u>-</u> | <u>17,870</u> |
| Total assets. | <u>\$ 107,768</u> | <u>\$ 68,400</u> | <u>\$ -</u> | <u>\$ 17,870</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ - | \$ - | \$ - | \$ 2,000 |
| Contracts payable. | - | - | - | - |
| Accrued wages and benefits | 4,725 | 3,197 | - | - |
| Due to other funds | - | - | - | - |
| Due to other governments | 4,639 | 2,936 | - | - |
| Deferred revenue. | 64,146 | 23,046 | - | - |
| | <u>73,510</u> | <u>29,179</u> | <u>-</u> | <u>2,000</u> |
| Total liabilities. | <u>73,510</u> | <u>29,179</u> | <u>-</u> | <u>2,000</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances. | 1,127 | 2,323 | - | 14,207 |
| Reserved for prepayments | 880 | 885 | - | - |
| Reserved for materials and supplies inventory | - | - | - | - |
| Reserved for loans | - | - | - | - |
| Unreserved, undesignated, reported in: | | | | |
| Special revenue funds | 32,251 | 36,013 | - | 1,663 |
| | <u>34,258</u> | <u>39,221</u> | <u>-</u> | <u>15,870</u> |
| Total fund balances. | <u>34,258</u> | <u>39,221</u> | <u>-</u> | <u>15,870</u> |
| Total liabilities and fund balances | <u>\$ 107,768</u> | <u>\$ 68,400</u> | <u>\$ -</u> | <u>\$ 17,870</u> |

| Juvenile Accountability Incentive Block Grant | Court Security Grant | Mediation Services | Municipal Court Probation | Department of Justice Special Projects | Employee Benefit Liability |
|--|-------------------------------------|-------------------------------|--|---|---|
| \$ 11,546 | \$ 4,461 | \$ 28,225 | \$ 64,802 | \$ 50,000 | \$ 805,713 |
| - | - | - | - | - | - |
| - | - | 4,235 | 10,582 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 11,546</u> | <u>\$ 4,461</u> | <u>\$ 32,460</u> | <u>\$ 75,384</u> | <u>\$ 50,000</u> | <u>\$ 805,713</u> |
| \$ - | \$ - | \$ 2,000 | \$ 30,409 | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>2,000</u> | <u>30,409</u> | <u>-</u> | <u>-</u> |
| 10,113 | 4,461 | 3,000 | 2,000 | 37,208 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>1,433</u> | <u>-</u> | <u>27,460</u> | <u>42,975</u> | <u>12,792</u> | <u>805,713</u> |
| <u>11,546</u> | <u>4,461</u> | <u>30,460</u> | <u>44,975</u> | <u>50,000</u> | <u>805,713</u> |
| <u>\$ 11,546</u> | <u>\$ 4,461</u> | <u>\$ 32,460</u> | <u>\$ 75,384</u> | <u>\$ 50,000</u> | <u>\$ 805,713</u> |

-- Continued

WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2002

| | Total |
|---|------------------|
| Assets: | |
| Equity in pooled cash and cash equivalents. | \$ 4,596,682 |
| Cash in segregated accounts | 150,672 |
| Receivables (net of allowances of uncollectibles): | |
| Accounts. | 123,860 |
| Due from other governments | 983,895 |
| Accrued interest | 686 |
| Prepayments. | 30,828 |
| Materials and supplies inventory | 10,647 |
| Loans receivable | 240,610 |
| Total assets. | \$ 6,137,880 |
| Liabilities: | |
| Accounts payable. | \$ 200,125 |
| Contracts payable. | 27,680 |
| Accrued wages and benefits | 99,477 |
| Due to other funds | 30,644 |
| Due to other governments | 161,190 |
| Deferred revenue. | 904,781 |
| Total liabilities. | 1,423,897 |
| Fund Balances: | |
| Reserved for encumbrances. | 591,112 |
| Reserved for prepayments | 30,828 |
| Reserved for materials and supplies inventory | 10,647 |
| Reserved for loans | 240,610 |
| Unreserved, undesignated, reported in: | |
| Special revenue funds | 3,840,786 |
| Total fund balances. | 4,713,983 |
| Total liabilities and fund balances | \$ 6,137,880 |

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WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

| | Delinquent Real Estate Tax Assessment Collection | Real Estate Assessment | Indigent Guardianship | Computerized Legal Research |
|--|---|-----------------------------------|----------------------------------|--|
| Revenues: | | | | |
| Charges for services | \$ 144,548 | \$ 846,770 | \$ 15,750 | \$ 4,317 |
| Licenses and permits | - | 7,331 | - | - |
| Fines and forfeitures | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Special assessments | - | - | - | - |
| Investment income | - | - | - | - |
| Other | 1,119 | 7,335 | - | - |
| | <u>145,667</u> | <u>861,436</u> | <u>15,750</u> | <u>4,317</u> |
| Total revenues | | | | |
| | <u>145,667</u> | <u>861,436</u> | <u>15,750</u> | <u>4,317</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 109,421 | 985,572 | - | - |
| Judicial | - | - | 7,927 | - |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Health | - | - | - | - |
| Human services | - | - | - | - |
| Economic development and assistance | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - |
| Other | - | - | - | - |
| Capital outlay | - | - | - | - |
| | <u>109,421</u> | <u>985,572</u> | <u>7,927</u> | <u>-</u> |
| Total expenditures | | | | |
| | <u>109,421</u> | <u>985,572</u> | <u>7,927</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>36,246</u> | <u>(124,136)</u> | <u>7,823</u> | <u>4,317</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | (11,921) |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>(11,921)</u> |
| Total other financing sources (uses) | | | | |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>(11,921)</u> |
| Net change in fund balances | 36,246 | (124,136) | 7,823 | (7,604) |
| Fund balances (deficits) at beginning of year | 276,216 | 548,951 | 61,336 | 11,676 |
| Increase (decrease) in reserve for inventory | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances (deficits) at end of year | <u>\$ 312,462</u> | <u>\$ 424,815</u> | <u>\$ 69,159</u> | <u>\$ 4,072</u> |

| Youth Services Subsidy Grant | Dog and Kennel | Bureau of Support | Hazardous Materials | Mt. Eaton Landfill | Community Development Block Grant |
|---|---------------------------|------------------------------|--------------------------------|-------------------------------|--|
| \$ - | \$ 188,496 | \$ 218,341 | \$ 7,935 | \$ - | \$ - |
| - | - | - | - | - | - |
| - | 700 | - | - | - | - |
| 183,017 | - | 1,577,950 | - | - | 467,393 |
| - | - | - | - | - | - |
| - | - | - | - | - | 21,058 |
| - | 13,560 | 29,202 | - | 76,254 | - |
| <u>183,017</u> | <u>202,756</u> | <u>1,825,493</u> | <u>7,935</u> | <u>76,254</u> | <u>488,451</u> |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 214,364 | - | - | - | - | - |
| - | - | - | - | 22,954 | - |
| - | 209,664 | - | 12,505 | - | - |
| - | - | 1,785,039 | - | - | - |
| - | - | - | - | - | 572,357 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>214,364</u> | <u>209,664</u> | <u>1,785,039</u> | <u>12,505</u> | <u>22,954</u> | <u>572,357</u> |
| <u>(31,347)</u> | <u>(6,908)</u> | <u>40,454</u> | <u>(4,570)</u> | <u>53,300</u> | <u>(83,906)</u> |
| - | - | - | 29,034 | - | - |
| - | - | - | - | (30,000) | - |
| - | - | - | 29,034 | (30,000) | - |
| (31,347) | (6,908) | 40,454 | 24,464 | 23,300 | (83,906) |
| 103,721 | 100,932 | 387,100 | 29,829 | 285,237 | 801,926 |
| - | - | (1,032) | - | - | - |
| <u>\$ 72,374</u> | <u>\$ 94,024</u> | <u>\$ 426,522</u> | <u>\$ 54,293</u> | <u>\$ 308,537</u> | <u>\$ 718,020</u> |

-- Continued

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2002

| | Ditch Maintenance | Enforcement and Education | Indigent Driver Alcohol Treatment | Local Emergency Planning |
|--|------------------------------|--------------------------------------|--|---|
| Revenues: | | | | |
| Charges for services | \$ - | \$ - | \$ 238 | \$ - |
| Licenses and permits | - | - | - | - |
| Fines and forfeitures | - | 987 | 37,789 | - |
| Intergovernmental | - | - | - | 31,031 |
| Special assessments | 2,136 | - | - | - |
| Investment income | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | 2,136 | 987 | 38,027 | 31,031 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | - | - | 28,459 | 1,055 |
| Public works | - | - | - | - |
| Health | - | - | - | - |
| Human services | - | - | - | - |
| Economic development and assistance | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - |
| Other | - | - | - | - |
| Capital outlay | 25,000 | - | - | - |
| Total expenditures | 25,000 | - | 28,459 | 1,055 |
| Excess (deficiency) of revenues over (under) expenditures | (22,864) | 987 | 9,568 | 29,976 |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | (29,034) |
| Total other financing sources (uses) | - | - | - | (29,034) |
| Net change in fund balances | (22,864) | 987 | 9,568 | 942 |
| Fund balances (deficits) at beginning of year | 42,054 | 6,153 | 138,218 | 2,000 |
| Increase (decrease) in reserve for inventory | - | - | - | - |
| Fund balances (deficits) at end of year | \$ 19,190 | \$ 7,140 | \$ 147,786 | \$ 2,942 |

| Certificate of Title Administration | Airport | CHIP Program | Court Computerization | Victim's Assistance Trust | Highway Safety Grant |
|--|-------------------|-------------------------|----------------------------------|--|---------------------------------|
| \$ 406,258 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | 205,323 | - | - |
| - | - | 202,596 | - | - | - |
| - | - | - | - | - | - |
| - | 5,051 | - | - | - | - |
| - | 79,201 | - | - | 1,400 | - |
| <u>406,258</u> | <u>84,252</u> | <u>202,596</u> | <u>205,323</u> | <u>1,400</u> | <u>-</u> |
| 263,529 | - | - | - | - | - |
| - | - | - | 206,225 | - | - |
| - | - | - | - | 22 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | 215,062 | - | - | - |
| - | 113,774 | - | - | - | - |
| - | - | - | - | - | - |
| <u>263,529</u> | <u>113,774</u> | <u>215,062</u> | <u>206,225</u> | <u>22</u> | <u>-</u> |
| <u>142,729</u> | <u>(29,522)</u> | <u>(12,466)</u> | <u>(902)</u> | <u>1,378</u> | <u>-</u> |
| - | 84,500 | - | 11,921 | - | - |
| (250,000) | - | - | - | - | - |
| <u>(250,000)</u> | <u>84,500</u> | <u>-</u> | <u>11,921</u> | <u>-</u> | <u>-</u> |
| (107,271) | 54,978 | (12,466) | 11,019 | 1,378 | - |
| 277,974 | 86,586 | (15,012) | 239,520 | 701 | - |
| 6,891 | - | - | - | - | - |
| <u>\$ 177,594</u> | <u>\$ 141,564</u> | <u>\$ (27,478)</u> | <u>\$ 250,539</u> | <u>\$ 2,079</u> | <u>\$ -</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 YEAR ENDED DECEMBER 31, 2002

| | <u>COPS Program</u> | <u>Law Enforcement</u> | <u>Litter Control</u> | <u>Probation Services</u> |
|--|-------------------------|----------------------------|---------------------------|-------------------------------|
| Revenues: | | | | |
| Charges for services | \$ - | \$ - | \$ - | \$ 7,033 |
| Licenses and permits | - | - | - | - |
| Fines and forfeitures | - | 6,775 | - | - |
| Intergovernmental | 10,201 | - | 300,369 | - |
| Special assessments | - | - | - | - |
| Investment income | - | - | - | - |
| Other | - | - | 11,690 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total revenues | 10,201 | 6,775 | 312,059 | 7,033 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | 9,514 | - | - | 3,756 |
| Public works | - | - | 273,447 | - |
| Health | - | - | - | - |
| Human services | - | - | - | - |
| Economic development and assistance | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - |
| Other | - | - | - | - |
| Capital outlay | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expenditures | 9,514 | - | 273,447 | 3,756 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Excess (deficiency) of revenues over (under) expenditures | 687 | 6,775 | 38,612 | 3,277 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Other financing sources (uses): | | | | |
| Transfers in | 5,032 | - | 30,000 | - |
| Transfers out | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | 5,032 | - | 30,000 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net change in fund balances | 5,719 | 6,775 | 68,612 | 3,277 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balances (deficits) at beginning of year | (1,408) | 20,619 | 8,883 | 11,526 |
| Increase (decrease) in reserve for inventory | - | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund balances (deficits) at end of year | <u>\$ 4,311</u> | <u>\$ 27,394</u> | <u>\$ 77,495</u> | <u>\$ 14,803</u> |

| Felony Delinquent Care and Custody | Recorder's Equipment | Solid Waste District Litter Grant | Narcotics Task Force | Pilot Probation Program | Siren Project |
|---|---------------------------------|--|---------------------------------|--|--------------------------|
| \$ - | \$ 112,216 | \$ - | \$ - | \$ - | \$ 14,000 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 172,194 | - | 76,131 | 72,539 | 189,592 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>172,194</u> | <u>112,216</u> | <u>76,131</u> | <u>72,539</u> | <u>189,592</u> | <u>14,000</u> |
| - | 99,659 | - | - | - | - |
| - | - | - | - | - | - |
| 145,890 | - | - | 52,768 | 139,493 | 14,000 |
| - | - | 76,019 | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>145,890</u> | <u>99,659</u> | <u>76,019</u> | <u>52,768</u> | <u>139,493</u> | <u>14,000</u> |
| <u>26,304</u> | <u>12,557</u> | <u>112</u> | <u>19,771</u> | <u>50,099</u> | <u>-</u> |
| - | - | - | - | - | - |
| (6,912) | - | - | - | - | - |
| <u>(6,912)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 19,392 | 12,557 | 112 | 19,771 | 50,099 | - |
| 114,442 | 65,515 | 17,399 | (3,575) | 52,130 | - |
| - | - | - | - | - | - |
| <u>\$ 133,834</u> | <u>\$ 78,072</u> | <u>\$ 17,511</u> | <u>\$ 16,196</u> | <u>\$ 102,229</u> | <u>\$ -</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 YEAR ENDED DECEMBER 31, 2002

| | Victim Witness Assistance Program | Home Arrest Grant | Law Enforcement Block Grant | VOCA Grant |
|--|--|------------------------------|--|-----------------------|
| Revenues: | | | | |
| Charges for services | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Intergovernmental | 88,783 | 92,186 | 6,521 | 14,689 |
| Special assessments | - | - | - | - |
| Investment income | - | - | - | - |
| Other | - | - | - | - |
| | | | | |
| Total revenues | 88,783 | 92,186 | 6,521 | 14,689 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | 128,887 | 90,301 | 6,521 | 25,261 |
| Public works | - | - | - | - |
| Health | - | - | - | - |
| Human services | - | - | - | - |
| Economic development and assistance | - | - | - | - |
| Urban redevelopment and housing | - | - | - | - |
| Other | - | - | - | - |
| Capital outlay | - | - | - | - |
| | | | | |
| Total expenditures | 128,887 | 90,301 | 6,521 | 25,261 |
| Excess (deficiency) of revenues over (under) expenditures | (40,104) | 1,885 | - | (10,572) |
| Other financing sources (uses): | | | | |
| Transfers in | 32,122 | - | - | 6,335 |
| Transfers out | - | - | - | - |
| | | | | |
| Total other financing sources (uses) | 32,122 | - | - | 6,335 |
| Net change in fund balances | (7,982) | 1,885 | - | (4,237) |
| Fund balances (deficits) at beginning of year | 42,240 | 37,336 | - | 20,107 |
| Increase (decrease) in reserve for inventory | - | - | - | - |
| Fund balances (deficits) at end of year | \$ 34,258 | \$ 39,221 | \$ - | \$ 15,870 |

| Juvenile Accountability Incentive Block Grant | Court Security Grant | Mediation Services | Municipal Court Probation | Department of Justice Special Projects | Employee Benefit Liability |
|--|-------------------------------------|-------------------------------|--|---|---|
| \$ - | \$ - | \$ 44,960 | \$ 75,672 | \$ - | \$ - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 31,093 | - | - | - | 50,000 | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>31,093</u> | <u>-</u> | <u>44,960</u> | <u>75,672</u> | <u>50,000</u> | <u>-</u> |
| - | - | - | - | - | - |
| - | 2,009 | - | - | - | - |
| 19,201 | - | 14,500 | 30,697 | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| <u>19,201</u> | <u>2,009</u> | <u>14,500</u> | <u>30,697</u> | <u>-</u> | <u>-</u> |
| <u>11,892</u> | <u>(2,009)</u> | <u>30,460</u> | <u>44,975</u> | <u>50,000</u> | <u>-</u> |
| 2,602 | - | - | 9,000 | - | 805,713 |
| - | - | - | (9,000) | - | - |
| <u>2,602</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>805,713</u> |
| 14,494 | (2,009) | 30,460 | 44,975 | 50,000 | 805,713 |
| (2,948) | 6,470 | - | - | - | - |
| - | - | - | - | - | - |
| <u>\$ 11,546</u> | <u>\$ 4,461</u> | <u>\$ 30,460</u> | <u>\$ 44,975</u> | <u>\$ 50,000</u> | <u>\$ 805,713</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 YEAR ENDED DECEMBER 31, 2002

| | Total |
|--|-------------------------|
| Revenues: | |
| Charges for services | \$ 2,086,534 |
| Licenses and permits | 7,331 |
| Fines and forfeitures | 251,574 |
| Intergovernmental | 3,566,285 |
| Special assessments | 2,136 |
| Investment income | 26,109 |
| Other | 219,761 |
| Total revenues | 6,159,730 |
| Expenditures: | |
| Current: | |
| General government: | |
| Legislative and executive | 1,458,181 |
| Judicial | 216,161 |
| Public safety | 924,689 |
| Public works | 372,420 |
| Health | 222,169 |
| Human services | 1,785,039 |
| Economic development and assistance | 572,357 |
| Urban redevelopment and housing | 215,062 |
| Other | 113,774 |
| Capital outlay | 25,000 |
| Total expenditures | 5,904,852 |
| Excess (deficiency) of revenues over (under) expenditures | 254,878 |
| Other financing sources (uses): | |
| Transfers in | 1,016,259 |
| Transfers out | (336,867) |
| Total other financing sources (uses) | 679,392 |
| Net change in fund balances | 934,270 |
| Fund balances (deficits) at beginning of year | 3,773,854 |
| Increase (decrease) in reserve for inventory | 5,859 |
| Fund balances (deficits) at end of year | \$ 4,713,983 |

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WAYNE COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2002

| | <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. | \$ 13,742 | \$ 94,944 | \$ - | \$ - |
| Cash in segregated accounts | - | - | - | - |
| Receivables (net of allowances of uncollectibles): | | | | |
| Due from other governments | - | - | 28,176 | - |
| Total assets. | <u>\$ 13,742</u> | <u>\$ 94,944</u> | <u>\$ 28,176</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Contracts payable. | \$ 2,844 | \$ - | \$ 28,176 | \$ - |
| Interfund loan payable | - | - | - | - |
| Total liabilities. | <u>2,844</u> | <u>-</u> | <u>28,176</u> | <u>-</u> |
| Fund Balances: | | | | |
| Reserved for encumbrances | 151,699 | 3,297 | 7,730 | - |
| Unreserved, undesignated, reported in: | | | | |
| Capital projects funds | <u>(140,801)</u> | <u>91,647</u> | <u>(7,730)</u> | <u>-</u> |
| Total fund balances | <u>10,898</u> | <u>94,944</u> | <u>-</u> | <u>-</u> |
| Total liabilities and fund balances. | <u>\$ 13,742</u> | <u>\$ 94,944</u> | <u>\$ 28,176</u> | <u>\$ -</u> |

| Airport Improvement | Burbank Sewer Construction | Total |
|--------------------------------|---|-------------------|
| \$ 3,744 | \$ 162,083 | \$ 274,513 |
| 315,607 | - | 315,607 |
| - | - | 28,176 |
| \$ 319,351 | \$ 162,083 | \$ 618,296 |
| | | |
| \$ 15,723 | \$ - | \$ 46,743 |
| - | 659,239 | 659,239 |
| 15,723 | 659,239 | 705,982 |
| | | |
| 21,713 | 132,818 | 317,257 |
| 281,915 | (629,974) | (404,943) |
| 303,628 | (497,156) | (87,686) |
| \$ 319,351 | \$ 162,083 | \$ 618,296 |

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Issue II</u> | <u>Juvenile Justice Communications</u> | <u>Federal Bridge Project</u> | <u>Rails To Trails Project</u> |
|---|------------------|--|-----------------------------------|------------------------------------|
| Revenues: | | | | |
| Charges for services | \$ - | \$ 11,782 | \$ - | \$ - |
| Intergovernmental | 246,597 | - | 496,830 | - |
| Investment income | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | <u>246,597</u> | <u>11,782</u> | <u>496,830</u> | <u>-</u> |
| Expenditures: | | | | |
| Capital outlay | <u>235,699</u> | <u>13,334</u> | <u>424,439</u> | <u>-</u> |
| Total expenditures | <u>235,699</u> | <u>13,334</u> | <u>424,439</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>10,898</u> | <u>(1,552)</u> | <u>72,391</u> | <u>-</u> |
| Other financing sources: | | | | |
| Transfers in | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances. | 10,898 | (1,552) | 72,391 | - |
| Fund balances (deficit) at beginning of year. . | <u>-</u> | <u>96,496</u> | <u>(72,391)</u> | <u>-</u> |
| Fund balances (deficit) at end of year | <u>\$ 10,898</u> | <u>\$ 94,944</u> | <u>\$ -</u> | <u>\$ -</u> |

| <u>Airport Improvement</u> | <u>Burbank Sewer Construction</u> | <u>Total</u> |
|--------------------------------|---|--------------------|
| \$ - | \$ - | \$ 11,782 |
| - | - | 743,427 |
| 3,315 | - | 3,315 |
| <u>-</u> | <u>14,461</u> | <u>14,461</u> |
| 3,315 | 14,461 | 772,985 |
| <u>15,723</u> | <u>511,617</u> | <u>1,200,812</u> |
| <u>15,723</u> | <u>511,617</u> | <u>1,200,812</u> |
| <u>(12,408)</u> | <u>(497,156)</u> | <u>(427,827)</u> |
| <u>3,744</u> | <u>-</u> | <u>3,744</u> |
| <u>3,744</u> | <u>-</u> | <u>3,744</u> |
| (8,664) | (497,156) | (424,083) |
| <u>312,292</u> | <u>-</u> | <u>336,397</u> |
| <u>\$ 303,628</u> | <u>\$ (497,156)</u> | <u>\$ (87,686)</u> |

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. The following are the County's private purpose trust 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 the 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, and 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, 2002

| | Private Purpose Trust | | | |
|---|---------------------------------------|--|----------------------|-------------------|
| | Care Center Resident Trust | Children Services Trust | Agency | Totals |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents. | \$ - | \$ 146,622 | \$ 7,939,918 | \$ 8,086,540 |
| Cash in segregated accounts | 31,343 | - | 575,632 | 606,975 |
| Receivables (net of allowances of uncollectibles): | | | | |
| Sales taxes | - | - | 34,130 | 34,130 |
| Real estate and other taxes. | - | - | 80,325,591 | 80,325,591 |
| Accounts. | - | - | 1,800 | 1,800 |
| Due from other governments. | - | - | 2,739,447 | 2,739,447 |
| Accrued interest | - | 172 | 2 | 174 |
| Prepayments. | - | - | 2,263 | 2,263 |
| | 31,343 | 146,794 | 91,618,783 | 91,796,920 |
| Total assets | 31,343 | 146,794 | 91,618,783 | 91,796,920 |
| Liabilities: | | | | |
| Due to other governments | - | - | 91,093,994 | 91,093,994 |
| Undistributed monies | - | - | 524,789 | 524,789 |
| | - | - | 91,618,783 | 91,618,783 |
| Total liabilities | - | - | \$ 91,618,783 | 91,618,783 |
| Net assets: | | | | |
| Held in trust for other purposes. | 31,343 | 146,794 | | 178,137 |
| | 31,343 | 146,794 | | 178,137 |
| Total net assets | \$ 31,343 | \$ 146,794 | | \$ 178,137 |

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2002

| | Care Center Resident Trust | Children Services Trust | Total |
|--|---------------------------------------|--|--------------|
| Additions: | | | |
| Interest | \$ 172 | \$ 2,695 | \$ 2,867 |
| Gifts and contributions. | 45,646 | 32,118 | 77,764 |
| | 45,818 | 34,813 | 80,631 |
| Deductions: | | | |
| Benefits | 46,310 | 40,425 | 86,735 |
| Change in net assets | (492) | (5,612) | (6,104) |
| Net assets at beginning of year. | 31,835 | 152,406 | 184,241 |
| Net assets at end of year | \$ 31,343 | \$ 146,794 | \$ 178,137 |

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 DECEMBER 31, 2002

| | <u>Balance</u> <u>12/31/01</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>12/31/02</u> |
|--|-----------------------------------|-----------------------|-----------------------|-----------------------------------|
| District Board of Health | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 487,803 | \$ 2,359,222 | \$ 2,269,158 | \$ 577,867 |
| Total assets. | <u>\$ 487,803</u> | <u>\$ 2,359,222</u> | <u>\$ 2,269,158</u> | <u>\$ 577,867</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 487,803 | \$ 2,359,222 | \$ 2,269,158 | \$ 577,867 |
| Total liabilities. | <u>\$ 487,803</u> | <u>\$ 2,359,222</u> | <u>\$ 2,269,158</u> | <u>\$ 577,867</u> |
| Alimony and Child Support | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$ 24,701 | \$ 12,736 | \$ 24,701 | \$ 12,736 |
| Total assets. | <u>\$ 24,701</u> | <u>\$ 12,736</u> | <u>\$ 24,701</u> | <u>\$ 12,736</u> |
| Liabilities: | | | | |
| Undistributed monies. | \$ 24,701 | \$ 12,736 | \$ 24,701 | \$ 12,736 |
| Total liabilities. | <u>\$ 24,701</u> | <u>\$ 12,736</u> | <u>\$ 24,701</u> | <u>\$ 12,736</u> |
| Undivided Taxes | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 5,962,720 | \$ 78,224,451 | \$ 81,502,028 | \$ 2,685,143 |
| Real and other taxes receivable. | 74,765,416 | 80,025,260 | 74,765,416 | 80,025,260 |
| Total assets. | <u>\$ 80,728,136</u> | <u>\$ 158,249,711</u> | <u>\$ 156,267,444</u> | <u>\$ 82,710,403</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 80,728,136 | \$ 158,249,711 | \$ 156,267,444 | \$ 82,710,403 |
| Total liabilities. | <u>\$ 80,728,136</u> | <u>\$ 158,249,711</u> | <u>\$ 156,267,444</u> | <u>\$ 82,710,403</u> |
| Mental Health Recovery Board | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 3,965,330 | \$ 11,141,797 | \$ 11,723,310 | \$ 3,383,817 |
| Total assets. | <u>\$ 3,965,330</u> | <u>\$ 11,141,797</u> | <u>\$ 11,723,310</u> | <u>\$ 3,383,817</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 3,965,330 | \$ 11,141,797 | \$ 11,723,310 | \$ 3,383,817 |
| Total liabilities. | <u>\$ 3,965,330</u> | <u>\$ 11,141,797</u> | <u>\$ 11,723,310</u> | <u>\$ 3,383,817</u> |

-- Continued

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 DECEMBER 31, 2002

| | <u>Balance 12/31/01</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/02</u> |
|--|-----------------------------|----------------------|----------------------|-----------------------------|
| Payroll Agency | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 374,499 | \$ 43,887,264 | \$ 43,937,939 | \$ 323,824 |
| Total assets. | <u>\$ 374,499</u> | <u>\$ 43,887,264</u> | <u>\$ 43,937,939</u> | <u>\$ 323,824</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 374,499 | \$ 43,887,264 | \$ 43,937,939 | \$ 323,824 |
| Total liabilities. | <u>\$ 374,499</u> | <u>\$ 43,887,264</u> | <u>\$ 43,937,939</u> | <u>\$ 323,824</u> |
| Undivided and Library Local Government | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 7,502,202 | \$ 7,502,202 | \$ - |
| Due from other governments | 1,728,956 | 1,747,918 | 1,728,956 | 1,747,918 |
| Total assets. | <u>\$ 1,728,956</u> | <u>\$ 9,250,120</u> | <u>\$ 9,231,158</u> | <u>\$ 1,747,918</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 1,728,956 | \$ 9,250,120 | \$ 9,231,158 | \$ 1,747,918 |
| Total liabilities. | <u>\$ 1,728,956</u> | <u>\$ 9,250,120</u> | <u>\$ 9,231,158</u> | <u>\$ 1,747,918</u> |
| Soil and Water Conservation | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 47,885 | \$ 357,458 | \$ 332,947 | \$ 72,396 |
| Total assets. | <u>\$ 47,885</u> | <u>\$ 357,458</u> | <u>\$ 332,947</u> | <u>\$ 72,396</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 47,885 | \$ 357,458 | \$ 332,947 | \$ 72,396 |
| Total liabilities. | <u>\$ 47,885</u> | <u>\$ 357,458</u> | <u>\$ 332,947</u> | <u>\$ 72,396</u> |
| Undivided Auto | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 381,971 | \$ 2,196,127 | \$ 2,129,839 | \$ 448,259 |
| Sales taxes receivable. | 32,834 | 34,130 | 32,834 | 34,130 |
| Due from other governments. | 916,907 | 942,358 | 916,907 | 942,358 |
| Total assets. | <u>\$ 1,331,712</u> | <u>\$ 3,172,615</u> | <u>\$ 3,079,580</u> | <u>\$ 1,424,747</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 1,331,712 | \$ 3,172,615 | \$ 3,079,580 | \$ 1,424,747 |
| Total liabilities. | <u>\$ 1,331,712</u> | <u>\$ 3,172,615</u> | <u>\$ 3,079,580</u> | <u>\$ 1,424,747</u> |

-- Continued

WAYNE COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
DECEMBER 31, 2002

| | <u>Balance 12/31/01</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance 12/31/02</u> |
|--|-----------------------------|-----------------------|-----------------------|-----------------------------|
| Subdivision Agency | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ - | \$ 77,045,343 | \$ 77,045,343 | \$ - |
| Total assets. | <u>\$ -</u> | <u>\$ 77,045,343</u> | <u>\$ 77,045,343</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Due to other governments | \$ - | \$ 77,045,343 | \$ 77,045,343 | \$ - |
| Total liabilities. | <u>\$ -</u> | <u>\$ 77,045,343</u> | <u>\$ 77,045,343</u> | <u>\$ -</u> |
| Other Agency Funds | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 447,165 | \$ 2,313,303 | \$ 2,311,856 | \$ 448,612 |
| Cash in segregated accounts | 929,086 | 562,896 | 929,086 | 562,896 |
| Real and other taxes receivable | 295,586 | 300,331 | 295,586 | 300,331 |
| Accounts receivable. | 1,520 | 1,800 | 1,520 | 1,800 |
| Accrued interest. | 2,472 | 2 | 2,472 | 2 |
| Due from other governments | 14,773 | 49,171 | 14,773 | 49,171 |
| Prepayments. | 1,990 | 2,263 | 1,990 | 2,263 |
| Total assets. | <u>\$ 1,692,592</u> | <u>\$ 3,229,766</u> | <u>\$ 3,557,283</u> | <u>\$ 1,365,075</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 764,627 | \$ 2,717,713 | \$ 2,629,318 | \$ 853,022 |
| Undistributed monies. | 927,965 | 512,053 | 927,965 | 512,053 |
| Total liabilities. | <u>\$ 1,692,592</u> | <u>\$ 3,229,766</u> | <u>\$ 3,557,283</u> | <u>\$ 1,365,075</u> |
| Total Agency Funds | | | | |
| Assets: | | | | |
| Equity in pooled cash and cash equivalents | \$ 11,667,373 | \$ 225,027,167 | \$ 228,754,622 | \$ 7,939,918 |
| Cash in segregated accounts | 953,787 | 575,632 | 953,787 | 575,632 |
| Sales taxes receivable. | 32,834 | 34,130 | 32,834 | 34,130 |
| Real and other taxes receivable | 75,061,002 | 80,325,591 | 75,061,002 | 80,325,591 |
| Accounts receivable. | 1,520 | 1,800 | 1,520 | 1,800 |
| Accrued interest. | 2,472 | 2 | 2,472 | 2 |
| Due from other governments | 2,660,636 | 2,739,447 | 2,660,636 | 2,739,447 |
| Prepayments. | 1,990 | 2,263 | 1,990 | 2,263 |
| Total assets. | <u>\$ 90,381,614</u> | <u>\$ 308,706,032</u> | <u>\$ 307,468,863</u> | <u>\$ 91,618,783</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 89,428,948 | \$ 308,181,243 | \$ 306,516,197 | \$ 91,093,994 |
| Undistributed monies. | 952,666 | 524,789 | 952,666 | 524,789 |
| Total liabilities. | <u>\$ 90,381,614</u> | <u>\$ 308,706,032</u> | <u>\$ 307,468,863</u> | <u>\$ 91,618,783</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|----------------------------------|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 3,088,464 | \$ 3,088,464 | \$ 3,167,894 | \$ 79,430 |
| Sales taxes | 6,500,000 | 6,500,000 | 7,696,455 | 1,196,455 |
| Charges for services | 3,548,878 | 3,542,591 | 4,502,647 | 960,056 |
| Licenses and permits | 246,000 | 246,000 | 281,496 | 35,496 |
| Fines and forfeitures | 292,000 | 292,000 | 283,900 | (8,100) |
| Intergovernmental | 2,593,836 | 2,593,836 | 3,173,908 | 580,072 |
| Investment income | 700,000 | 700,000 | 1,504,358 | 804,358 |
| Other | 587,800 | 587,800 | 732,955 | 145,155 |
| Total revenues | <u>17,556,978</u> | <u>17,550,691</u> | <u>21,343,613</u> | <u>3,792,922</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| Commissioners | | | | |
| Personal services | 551,870 | 553,463 | 551,486 | 1,977 |
| Contractual services | 2,400 | 2,400 | 881 | 1,519 |
| Materials and supplies | 2,864 | 3,064 | 2,297 | 767 |
| Capital outlay | 1,500 | - | - | - |
| Other | 21,929 | 32,679 | 26,592 | 6,087 |
| Total commissioners | <u>580,563</u> | <u>591,606</u> | <u>581,256</u> | <u>10,350</u> |
| Microfilm | | | | |
| Personal services | 145,380 | 143,719 | 143,376 | 343 |
| Contractual services | 12,704 | 12,704 | 12,018 | 686 |
| Materials and supplies | 105,908 | 105,908 | 75,342 | 30,566 |
| Capital outlay | 1,196 | 1,196 | - | 1,196 |
| Other | 500 | 500 | 195 | 305 |
| Total microfilm | <u>265,688</u> | <u>264,027</u> | <u>230,931</u> | <u>33,096</u> |
| Auditor | | | | |
| Personal services | 360,760 | 374,593 | 372,834 | 1,759 |
| Contractual services | 44,500 | 44,500 | 44,110 | 390 |
| Materials and supplies | 15,009 | 14,009 | 14,005 | 4 |
| Capital outlay | 800 | 800 | 710 | 90 |
| Other | 32,726 | 39,626 | 39,542 | 84 |
| Total auditor | <u>453,795</u> | <u>473,528</u> | <u>471,201</u> | <u>2,327</u> |
| Treasurer | | | | |
| Personal services | 169,530 | 166,276 | 164,722 | 1,554 |
| Contractual services | 25,150 | 27,630 | 26,836 | 794 |
| Materials and supplies | 24,785 | 24,635 | 24,428 | 207 |
| Capital outlay | 500 | 707 | 707 | - |
| Other | 7,680 | 26,350 | 26,350 | - |
| Total treasurer | <u>227,645</u> | <u>245,598</u> | <u>243,043</u> | <u>2,555</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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|-------------------------------------|------------------|----------------|----------------|---|
| | Original | Final | Actual | |
| Prosecutor | | | | |
| Personal services | \$ 631,072 | \$ 614,891 | \$ 613,446 | \$ 1,445 |
| Materials and supplies | 9,155 | 13,155 | 13,155 | - |
| Capital outlay | 4,117 | 4,117 | 3,714 | 403 |
| Other | 58,189 | 58,189 | 57,978 | 211 |
| Total prosecutor | <u>702,533</u> | <u>690,352</u> | <u>688,293</u> | <u>2,059</u> |
| Deputy registrar | | | | |
| Personal services | 204,900 | 215,031 | 214,204 | 827 |
| Contractual services | 900 | 900 | 400 | 500 |
| Materials and supplies | 2,887 | 2,887 | 2,006 | 881 |
| Capital outlay | 936 | 936 | 500 | 436 |
| Other | 65,207 | 55,076 | 38,245 | 16,831 |
| Total deputy registrar | <u>274,830</u> | <u>274,830</u> | <u>255,355</u> | <u>19,475</u> |
| Data processing | | | | |
| Personal services | 42,740 | 42,557 | 40,087 | 2,470 |
| Contractual services | 69,718 | 71,818 | 71,758 | 60 |
| Materials and supplies | 15,000 | 14,638 | 14,638 | - |
| Capital outlay | 6,200 | 4,100 | 4,100 | - |
| Other | 5,534 | 5,922 | 5,848 | 74 |
| Total data processing | <u>139,192</u> | <u>139,035</u> | <u>136,431</u> | <u>2,604</u> |
| Planning commission | | | | |
| Personal services | 196,880 | 186,990 | 178,849 | 8,141 |
| Contractual services | 410 | 410 | 219 | 191 |
| Materials and supplies | 1,188 | 1,188 | 500 | 688 |
| Capital outlay | 500 | 500 | 410 | 90 |
| Other | 39,917 | 42,297 | 41,954 | 343 |
| Total planning commission | <u>238,895</u> | <u>231,385</u> | <u>221,932</u> | <u>9,453</u> |
| Board of elections | | | | |
| Personal services | 277,420 | 275,339 | 271,067 | 4,272 |
| Contractual services | 21,500 | 23,500 | 22,777 | 723 |
| Materials and supplies | 26,069 | 35,807 | 35,707 | 100 |
| Capital outlay | 1,000 | 1,000 | 996 | 4 |
| Other | 14,800 | 20,800 | 19,967 | 833 |
| Total board of elections | <u>340,789</u> | <u>356,446</u> | <u>350,514</u> | <u>5,932</u> |
| Recorder | | | | |
| Personal services | 161,270 | 166,573 | 166,573 | - |
| Contractual services | 3,595 | 3,595 | 3,592 | 3 |
| Materials and supplies | 1,621 | 1,621 | 1,621 | - |
| Other | 8,043 | 8,043 | 4,965 | 3,078 |
| Total recorder | <u>174,529</u> | <u>179,832</u> | <u>176,751</u> | <u>3,081</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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | | Variance with |
|---|------------------|------------------|------------------|--|
| | Original | Final | Actual | Final Budget Positive (Negative) |
| Maintenance and operations | | | | |
| Personal services | \$ 185,140 | \$ 181,835 | \$ 181,443 | \$ 392 |
| Contractual services | 908,007 | 948,007 | 888,311 | 59,696 |
| Materials and supplies | 116,112 | 116,112 | 98,013 | 18,099 |
| Capital outlay | 1,000 | 1,000 | 1,000 | - |
| Other | 379,587 | 444,380 | 380,111 | 64,269 |
| Total maintenance and operations | 1,589,846 | 1,691,334 | 1,548,878 | 142,456 |
| Board of revisions | | | | |
| Other | 15,977 | 15,977 | 6,874 | 9,103 |
| Total board of revisions | 15,977 | 15,977 | 6,874 | 9,103 |
| Buildings and grounds | | | | |
| Capital outlay | 1,137,972 | 1,137,972 | 1,053,757 | 84,215 |
| Total buildings and grounds | 1,137,972 | 1,137,972 | 1,053,757 | 84,215 |
| Real estate property taxes | | | | |
| Other | 30,000 | 17,259 | 17,259 | - |
| Total real estate property taxes | 30,000 | 17,259 | 17,259 | - |
| Insurance and pensions | | | | |
| Personal services | 1,394,450 | 1,137,296 | 1,127,261 | 10,035 |
| Contractual services | 708,991 | 535,295 | 523,457 | 11,838 |
| Other | 5,070 | 5,070 | 5,050 | 20 |
| Total insurance and pensions | 2,108,511 | 1,677,661 | 1,655,768 | 21,893 |
| Professional services | | | | |
| Contractual services | 105,972 | 105,972 | 90,774 | 15,198 |
| Total professional services | 105,972 | 105,972 | 90,774 | 15,198 |
| Total general government - legislative and executive | 8,386,737 | 8,092,814 | 7,729,017 | 363,797 |
| General government: | | | | |
| Judicial | | | | |
| Common pleas court | | | | |
| Personal services | 415,340 | 400,232 | 391,733 | 8,499 |
| Contractual services | 85,524 | 92,824 | 41,827 | 50,997 |
| Materials and supplies | 3,232 | 4,032 | 3,799 | 233 |
| Capital outlay | 1,424 | 1,424 | 1,000 | 424 |
| Other | 9,979 | 21,879 | 20,061 | 1,818 |
| Total common pleas court | 515,499 | 520,391 | 458,420 | 61,971 |
| Juvenile court | | | | |
| Personal services | 335,820 | 325,500 | 322,230 | 3,270 |
| Contractual services | 86,307 | 96,218 | 71,691 | 24,527 |
| Materials and supplies | 4,875 | 5,375 | 4,910 | 465 |
| Capital outlay | 1,275 | 650 | 600 | 50 |
| Other | 81,642 | 94,767 | 77,136 | 17,631 |
| Total juvenile court | 509,919 | 522,510 | 476,567 | 45,943 |

-- 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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Probate court | | | | |
| Personal services | \$ 139,920 | \$ 137,292 | \$ 136,356 | \$ 936 |
| Contractual services | 1,929 | 1,929 | 1,500 | 429 |
| Materials and supplies | 25,124 | 25,124 | 17,012 | 8,112 |
| Capital outlay | 2,000 | 2,000 | 1,067 | 933 |
| Other | 14,112 | 14,112 | 11,144 | 2,968 |
| Total probate court | 183,085 | 180,457 | 167,079 | 13,378 |
| Clerk of courts | | | | |
| Personal services | 729,001 | 693,582 | 687,106 | 6,476 |
| Contractual services | 9,783 | 8,252 | 8,100 | 152 |
| Materials and supplies | 22,540 | 25,121 | 25,105 | 16 |
| Capital outlay | 2,286 | 1,700 | 1,566 | 134 |
| Other | 9,676 | 9,212 | 8,804 | 408 |
| Total clerk of courts | 773,286 | 737,867 | 730,681 | 7,186 |
| Municipal courts | | | | |
| Personal services | 750,240 | 736,788 | 733,785 | 3,003 |
| Contractual services | 20,015 | 19,595 | 14,083 | 5,512 |
| Materials and supplies | 7,301 | 8,301 | 7,868 | 433 |
| Capital outlay | 1,706 | 1,706 | 1,000 | 706 |
| Other | 35,560 | 41,980 | 37,110 | 4,870 |
| Total municipal courts | 814,822 | 808,370 | 793,846 | 14,524 |
| Public defender | | | | |
| Personal services | 310,220 | 307,738 | 307,545 | 193 |
| Contractual services | 21,718 | 21,718 | 21,400 | 318 |
| Materials and supplies | 7,887 | 7,887 | 7,879 | 8 |
| Capital outlay | 1,219 | 2,719 | 2,480 | 239 |
| Other | 17,432 | 15,932 | 11,112 | 4,820 |
| Total public defender | 358,476 | 355,994 | 350,416 | 5,578 |
| Law library | | | | |
| Personal services | 32,000 | 31,676 | 31,165 | 511 |
| Total law library | 32,000 | 31,676 | 31,165 | 511 |
| District court of appeals | | | | |
| Other | 60,000 | 58,330 | 58,330 | - |
| Total district court of appeals | 60,000 | 58,330 | 58,330 | - |
| Jury commission | | | | |
| Personal services | 8,560 | 8,906 | 8,874 | 32 |
| Materials and supplies | 4,911 | 4,911 | 4,835 | 76 |
| Total jury commission | 13,471 | 13,817 | 13,709 | 108 |
| Adult probation | | | | |
| Personal services | 128,540 | 124,468 | 116,329 | 8,139 |
| Contractual services | 8,286 | 8,286 | 6,816 | 1,470 |
| Materials and supplies | 700 | 700 | - | 700 |
| Other | 4,469 | 4,469 | 3,612 | 857 |
| Total adult probation | 141,995 | 137,923 | 126,757 | 11,166 |

- - 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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Juvenile probation | | | | |
| Personal services | \$ 381,628 | \$ 381,723 | \$ 381,722 | \$ 1 |
| Contractual services | 1,417 | 1,117 | 785 | 332 |
| Other | 26,228 | 28,526 | 26,615 | 1,911 |
| Total juvenile probation | 409,273 | 411,366 | 409,122 | 2,244 |
| Total general government - judicial | 3,811,826 | 3,778,701 | 3,616,092 | 162,609 |
| Total general government | 12,198,563 | 11,871,515 | 11,345,109 | 526,406 |
| Public safety | | | | |
| Justice center | | | | |
| Personal services | 857,190 | 844,369 | 844,149 | 220 |
| Contractual services | 326,470 | 356,185 | 356,149 | 36 |
| Materials and supplies | 22,204 | 22,204 | 22,177 | 27 |
| Capital outlay | 25,512 | 25,512 | 25,502 | 10 |
| Other | 12,465 | 12,465 | 12,383 | 82 |
| Total justice center | 1,243,841 | 1,260,735 | 1,260,360 | 375 |
| Coroner | | | | |
| Personal services | 66,110 | 69,104 | 68,977 | 127 |
| Contractual services | 23,306 | 26,306 | 26,195 | 111 |
| Materials and supplies | 1,329 | 1,329 | 1,290 | 39 |
| Capital outlay | 750 | 750 | 450 | 300 |
| Other | 3,800 | 3,800 | 3,775 | 25 |
| Total coroner | 95,295 | 101,289 | 100,687 | 602 |
| Home arrest | | | | |
| Personal services | 85,360 | 84,188 | 84,026 | 162 |
| Contractual services | 214,068 | 207,068 | 190,497 | 16,571 |
| Total home arrest | 299,428 | 291,256 | 274,523 | 16,733 |
| Sheriff | | | | |
| Personal services | 3,502,976 | 3,462,488 | 3,392,412 | 70,076 |
| Contractual services | 138,368 | 136,878 | 136,867 | 11 |
| Materials and supplies | 236,488 | 273,428 | 273,408 | 20 |
| Capital outlay | 450 | - | - | - |
| Other | 192,220 | 194,220 | 193,992 | 228 |
| Total sheriff | 4,070,502 | 4,067,014 | 3,996,679 | 70,335 |
| Building regulation | | | | |
| Personal services | 268,540 | 280,963 | 280,931 | 32 |
| Contractual services | 6,533 | 1,033 | 934 | 99 |
| Materials and supplies | 3,197 | 3,197 | 1,512 | 1,685 |
| Capital outlay | 1,000 | - | - | - |
| Other | 27,619 | 29,119 | 27,647 | 1,472 |
| Total building regulation | 306,889 | 314,312 | 311,024 | 3,288 |

- - 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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Disaster services | | | | |
| Personal services | \$ 117,524 | \$ 115,302 | \$ 111,533 | \$ 3,769 |
| Contractual services | 7,436 | 7,436 | 6,059 | 1,377 |
| Materials and supplies | 4,155 | 4,155 | 4,104 | 51 |
| Capital outlay | 582 | 582 | 500 | 82 |
| Other | 20,799 | 20,799 | 18,933 | 1,866 |
| Total disaster services | 150,496 | 148,274 | 141,129 | 7,145 |
| Detention home | | | | |
| Contractual services | 992,782 | 992,782 | 926,032 | 66,750 |
| Total detention home | 992,782 | 992,782 | 926,032 | 66,750 |
| 911 system | | | | |
| Contractual services | 188,619 | 188,619 | 135,171 | 53,448 |
| Total 911 system | 188,619 | 188,619 | 135,171 | 53,448 |
| Sheriff's policing rotary | | | | |
| Personal services | 193,011 | 230,252 | 206,395 | 23,857 |
| Capital outlay | 20,703 | 38,486 | 38,486 | - |
| Other | 216,982 | 173,455 | 64,843 | 108,612 |
| Total sheriff's policing rotary | 430,696 | 442,193 | 309,724 | 132,469 |
| Pay to stay facility | | | | |
| Personal services | 119,106 | 119,039 | 118,991 | 48 |
| Contractual services | 298,418 | 305,267 | 305,260 | 7 |
| Materials and supplies | 3,766 | 11,028 | 11,024 | 4 |
| Capital outlay | 3,237 | 1,509 | 1,509 | - |
| Other | 2,875 | 2,440 | 2,440 | - |
| Total pay to stay facility | 427,402 | 439,283 | 439,224 | 59 |
| Total public safety | 8,205,950 | 8,245,757 | 7,894,553 | 351,204 |
| Public works | | | | |
| Engineer | | | | |
| Personal services | 147,675 | 144,703 | 144,161 | 542 |
| Contractual services | 4,909 | 4,882 | 2,168 | 2,714 |
| Materials and supplies | 4,953 | 7,953 | 7,309 | 644 |
| Capital outlay | 1,204 | 2,704 | 2,700 | 4 |
| Other | 7,688 | 3,188 | 307 | 2,881 |
| Total engineer | 166,429 | 163,430 | 156,645 | 6,785 |
| Total public works | 166,429 | 163,430 | 156,645 | 6,785 |
| Health | | | | |
| TB hospital | | | | |
| Contractual services | 3,874 | 3,874 | 3,260 | 614 |
| Total TB hospital | 3,874 | 3,874 | 3,260 | 614 |

- - 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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|----------------|----------------|---|
| | Original | Final | Actual | |
| Vital statistics | | | | |
| Contractual services | \$ 3,000 | \$ 2,370 | \$ 2,362 | \$ 8 |
| Total vital statistics | 3,000 | 2,370 | 2,362 | 8 |
| Other health | | | | |
| Other. | 172,823 | 172,823 | 172,823 | - |
| Total other health | 172,823 | 172,823 | 172,823 | - |
| Total health | 179,697 | 179,067 | 178,445 | 622 |
| Human services | | | | |
| Soldiers relief | | | | |
| Personal services. | 78,469 | 79,169 | 77,200 | 1,969 |
| Contractual services | 10,188 | 10,188 | 7,224 | 2,964 |
| Materials and supplies | 7,350 | 7,350 | 5,737 | 1,613 |
| Capital outlay | 36,110 | 43,810 | 43,084 | 726 |
| Other. | 540,505 | 529,440 | 458,049 | 71,391 |
| Total soldiers relief | 672,622 | 669,957 | 591,294 | 78,663 |
| Veterans services | | | | |
| Personal services. | 161,356 | 161,856 | 157,851 | 4,005 |
| Other. | 78,940 | 81,105 | 63,320 | 17,785 |
| Total veterans services. | 240,296 | 242,961 | 221,171 | 21,790 |
| Other charity | | | | |
| Other. | 253 | 253 | 217 | 36 |
| Total other charity | 253 | 253 | 217 | 36 |
| Total human services | 913,171 | 913,171 | 812,682 | 100,489 |
| Conservation and recreation | | | | |
| Airport | | | | |
| Capital outlay | 18,190 | 18,190 | 9,244 | 8,946 |
| Other. | 85,000 | 131,256 | 75,256 | 56,000 |
| Total airport | 103,190 | 149,446 | 84,500 | 64,946 |
| Historical society | | | | |
| Grants in aid | 30,000 | 30,000 | 30,000 | - |
| Total historical society. | 30,000 | 30,000 | 30,000 | - |
| Total conservation and recreation. | 133,190 | 179,446 | 114,500 | 64,946 |
| Other | | | | |
| Agriculture | | | | |
| Grants in aid | 484,850 | 484,850 | 484,850 | - |
| Other. | 3,500 | 3,000 | 2,408 | 592 |
| Total agriculture | 488,350 | 487,850 | 487,258 | 592 |

- - 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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | Actual | Variance with |
|--|-------------------|------------------|---------------------|--|
| | Original | Final | | Final Budget Positive (Negative) |
| Unclaimed monies | | | | |
| Other | \$ 128,155 | \$ 128,155 | \$ 37,830 | \$ 90,325 |
| Total unclaimed monies | 128,155 | 128,155 | 37,830 | 90,325 |
| Mt. Eaton landfill trust | | | | |
| Other | 550,000 | 550,000 | - | 550,000 |
| Total Mt. Eaton landfill trust | 550,000 | 550,000 | - | 550,000 |
| Miscellaneous | | | | |
| Personal services | 600 | 600 | 210 | 390 |
| Contractual services | 219,117 | 348,557 | 299,159 | 49,398 |
| Other | 783,924 | 279,092 | 92,364 | 186,728 |
| Total miscellaneous | 1,003,641 | 628,249 | 391,733 | 236,516 |
| Total other | 2,170,146 | 1,794,254 | 916,821 | 877,433 |
| Debt service: | | | | |
| Bond issuance costs | 52,957 | 124,279 | 107,765 | 16,514 |
| Total debt service | 52,957 | 124,279 | 107,765 | 16,514 |
| Total expenditures | 24,020,103 | 23,470,919 | 21,526,520 | 1,944,399 |
| Excess (deficiency) of revenues over (under) expenditures | (6,463,125) | (5,920,228) | (182,907) | 5,737,321 |
| Other financing sources (uses): | | | | |
| Proceeds from the sale of capital assets | 1,000 | 1,000 | 500 | (500) |
| Transfers in | 58,500 | 76,283 | 92,195 | 15,912 |
| Transfers out | (3,662,543) | (4,763,982) | (4,751,212) | 12,770 |
| Advances out | (1,000,000) | (659,239) | (659,239) | - |
| Total other financing sources (uses) | (4,603,043) | (5,345,938) | (5,317,756) | 28,182 |
| Net change in fund balance | (11,066,168) | (11,266,166) | (5,500,663) | 5,765,503 |
| Fund balance at beginning of year | 9,840,112 | 9,840,112 | 9,840,112 | - |
| Prior year encumbrances appropriated | 1,514,919 | 1,514,919 | 1,514,919 | - |
| Fund balance at end of year | \$ 288,863 | \$ 88,865 | \$ 5,854,368 | \$ 5,765,503 |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | Actual | Variance with |
|--|--------------------|--------------------|---------------------|---------------------|
| | Original | Final | | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| Sales taxes | \$ 1,140,000 | \$ 1,140,000 | \$ 1,162,041 | \$ 22,041 |
| Charges for services | 13,000 | 13,000 | 7,773 | (5,227) |
| Fines and forfeitures | 175,000 | 175,000 | 145,294 | (29,706) |
| Intergovernmental | 4,600,000 | 4,600,000 | 4,779,420 | 179,420 |
| Other | 144,000 | 144,000 | 57,416 | (86,584) |
| Total revenues | <u>6,072,000</u> | <u>6,072,000</u> | <u>6,151,944</u> | <u>79,944</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public works | | | | |
| Personal services | 2,460,354 | 2,463,991 | 2,172,494 | 291,497 |
| Contractual services | 2,609,133 | 2,274,634 | 1,627,152 | 647,482 |
| Materials and supplies | 1,271,795 | 1,315,295 | 1,228,238 | 87,057 |
| Capital outlay | 705,295 | 939,295 | 932,759 | 6,536 |
| Other | 705,207 | 758,569 | 688,559 | 70,010 |
| Total expenditures | <u>7,751,784</u> | <u>7,751,784</u> | <u>6,649,202</u> | <u>1,102,582</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,679,784)</u> | <u>(1,679,784)</u> | <u>(497,258)</u> | <u>1,182,526</u> |
| Other financing sources (uses): | | | | |
| Transfers out | (315,000) | (315,000) | (10,890) | 304,110 |
| Total other financing sources (uses) | <u>(315,000)</u> | <u>(315,000)</u> | <u>(10,890)</u> | <u>304,110</u> |
| Net change in fund balance | (1,994,784) | (1,994,784) | (508,148) | 1,486,636 |
| Fund balance at beginning of year | 1,058,609 | 1,058,609 | 1,058,609 | - |
| Prior year encumbrances appropriated | 936,175 | 936,175 | 936,175 | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,486,636</u> | <u>\$ 1,486,636</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BOARD OF MRDD
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 5,957,269 | \$ 5,957,269 | \$ 6,144,153 | \$ 186,884 |
| Charges for services | 75,000 | 75,000 | 124,943 | 49,943 |
| Intergovernmental | 3,139,101 | 3,125,548 | 3,755,507 | 629,959 |
| Investment income | 500 | 500 | 836 | 336 |
| Other | 35,000 | 35,000 | 75,087 | 40,087 |
| Total revenues | <u>9,206,870</u> | <u>9,193,317</u> | <u>10,100,526</u> | <u>907,209</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Personal services | 7,496,628 | 7,491,628 | 6,511,728 | 979,900 |
| Contractual services | 3,640,460 | 3,541,255 | 2,775,730 | 765,525 |
| Materials and supplies | 276,082 | 276,082 | 194,725 | 81,357 |
| Capital outlay | 412,017 | 412,487 | 302,328 | 110,159 |
| Other | 1,748,089 | 1,763,088 | 1,169,771 | 593,317 |
| Total expenditures | <u>13,573,276</u> | <u>13,484,540</u> | <u>10,954,282</u> | <u>2,530,258</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(4,366,406)</u> | <u>(4,291,223)</u> | <u>(853,756)</u> | <u>3,437,467</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 617,996 | 524,666 | 562,124 | 37,458 |
| Transfers out | (810,803) | (793,124) | (581,430) | 211,694 |
| Total other financing sources (uses) | <u>(192,807)</u> | <u>(268,458)</u> | <u>(19,306)</u> | <u>249,152</u> |
| Net change in fund balance | (4,559,213) | (4,559,681) | (873,062) | 3,686,619 |
| Fund balance at beginning of year | 6,426,794 | 6,426,794 | 6,426,794 | - |
| Prior year encumbrances appropriated | <u>582,419</u> | <u>582,419</u> | <u>582,419</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 2,450,000</u> | <u>\$ 2,449,532</u> | <u>\$ 6,136,151</u> | <u>\$ 3,686,619</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 YEAR ENDED DECEMBER 31, 2002

| | Budgeted Amounts | | Actual | Variance with |
|--|---------------------|-------------------|-------------------|---------------------|
| | Original | Final | | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| Intergovernmental | \$ 8,930,385 | \$ 8,298,370 | \$ 7,597,895 | \$ (700,475) |
| Other | 629,554 | 585,000 | 480,712 | (104,288) |
| Total revenues | <u>9,559,939</u> | <u>8,883,370</u> | <u>8,078,607</u> | <u>(804,763)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Personal services | 2,492,500 | 2,357,716 | 2,356,329 | 1,387 |
| Contractual services | 4,415,830 | 5,660,874 | 5,595,534 | 65,340 |
| Materials and supplies | 66,000 | 61,707 | 61,657 | 50 |
| Capital outlay | 123,000 | 172,452 | 172,452 | - |
| Other | 1,087,982 | 725,683 | 645,216 | 80,467 |
| Total expenditures | <u>8,185,312</u> | <u>8,978,432</u> | <u>8,831,188</u> | <u>147,244</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>1,374,627</u> | <u>(95,062)</u> | <u>(752,581)</u> | <u>(657,519)</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 354,109 | 329,048 | 345,500 | 16,452 |
| Transfers out | (294,570) | - | - | - |
| Total other financing sources (uses) | <u>59,539</u> | <u>329,048</u> | <u>345,500</u> | <u>16,452</u> |
| Net change in fund balance | 1,434,166 | 233,986 | (407,081) | (641,067) |
| Fund balance at beginning of year | 78,522 | 78,522 | 78,522 | - |
| Prior year encumbrances appropriated | 487,312 | 487,312 | 487,312 | - |
| Fund balance at end of year | <u>\$ 2,000,000</u> | <u>\$ 799,820</u> | <u>\$ 158,753</u> | <u>\$ (641,067)</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES BOARD
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 1,517,094 | \$ 1,517,094 | \$ 1,566,752 | \$ 49,658 |
| Charges for services | 660,000 | 660,000 | 785,940 | 125,940 |
| Intergovernmental | 2,951,654 | 2,665,722 | 2,689,929 | 24,207 |
| Investment income | - | - | 839 | 839 |
| Other | 20,000 | 20,000 | 3,379 | (16,621) |
| Total revenues | <u>5,148,748</u> | <u>4,862,816</u> | <u>5,046,839</u> | <u>184,023</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Personal services | 2,817,700 | 2,830,201 | 2,814,432 | 15,769 |
| Contractual services | 3,049,780 | 3,105,506 | 2,686,833 | 418,673 |
| Materials and supplies | 67,445 | 67,445 | 65,827 | 1,618 |
| Capital outlay | 76,602 | 76,602 | 74,000 | 2,602 |
| Other | 716,832 | 362,673 | 300,237 | 62,436 |
| Total expenditures | <u>6,728,359</u> | <u>6,442,427</u> | <u>5,941,329</u> | <u>501,098</u> |
| Net change in fund balance | (1,579,611) | (1,579,611) | (894,490) | 685,121 |
| Fund balance at beginning of year | 2,470,271 | 2,470,271 | 2,470,271 | - |
| Prior year encumbrances appropriated | <u>309,340</u> | <u>309,340</u> | <u>309,340</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,200,000</u> | <u>\$ 1,200,000</u> | <u>\$ 1,885,121</u> | <u>\$ 685,121</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WAYNE COUNTY CARE CENTER
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 1,006,223 | \$ 1,006,223 | \$ 1,037,110 | \$ 30,887 |
| Charges for services | 296,772 | 296,772 | 273,270 | (23,502) |
| Intergovernmental | 2,316,605 | 2,316,605 | 2,569,969 | 253,364 |
| Other | 3,000 | 3,000 | 13,324 | 10,324 |
| Total revenues | <u>3,622,600</u> | <u>3,622,600</u> | <u>3,893,673</u> | <u>271,073</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Personal services | 2,908,308 | 2,928,991 | 2,913,703 | 15,288 |
| Contractual services | 284,947 | 284,947 | 238,372 | 46,575 |
| Materials and supplies | 535,166 | 535,166 | 493,337 | 41,829 |
| Capital outlay | 33,816 | 69,816 | 62,621 | 7,195 |
| Other | 43,731 | 43,731 | 4,662 | 39,069 |
| Total expenditures | <u>3,805,968</u> | <u>3,862,651</u> | <u>3,712,695</u> | <u>149,956</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(183,368)</u> | <u>(240,051)</u> | <u>180,978</u> | <u>421,029</u> |
| Other financing sources (uses): | | | | |
| Transfers out | <u>(363,085)</u> | <u>(306,402)</u> | <u>(100,000)</u> | <u>206,402</u> |
| Total other financing sources (uses) | <u>(363,085)</u> | <u>(306,402)</u> | <u>(100,000)</u> | <u>206,402</u> |
| Net change in fund balance | (546,453) | (546,453) | 80,978 | 627,431 |
| Fund balance at beginning of year | 2,252,517 | 2,252,517 | 2,252,517 | - |
| Prior year encumbrances appropriated | 93,936 | 93,936 | 93,936 | - |
| Fund balance at end of year | <u>\$ 1,800,000</u> | <u>\$ 1,800,000</u> | <u>\$ 2,427,431</u> | <u>\$ 627,431</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DELINQUENT REAL ESTATE TAX ASSESSMENT COLLECTION
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 104,000 | \$ 104,000 | \$ 144,548 | \$ 40,548 |
| Other | - | - | 1,119 | 1,119 |
| Total revenues | <u>104,000</u> | <u>104,000</u> | <u>145,667</u> | <u>41,667</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| Personal services | 121,991 | 121,991 | 70,855 | 51,136 |
| Contractual services | 9,851 | 9,851 | 9,526 | 325 |
| Materials and supplies | 2,440 | 2,440 | 2,440 | - |
| Capital outlay | 1,000 | 1,000 | 597 | 403 |
| Other | 56,238 | 56,238 | 26,926 | 29,312 |
| Total expenditures | <u>191,520</u> | <u>191,520</u> | <u>110,344</u> | <u>81,176</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(87,520)</u> | <u>(87,520)</u> | <u>35,323</u> | <u>122,843</u> |
| Other financing sources (uses): | | | | |
| Transfers out | <u>(196,275)</u> | <u>(196,275)</u> | - | 196,275 |
| Total other financing sources (uses) | <u>(196,275)</u> | <u>(196,275)</u> | - | 196,275 |
| Net change in fund balance | (283,795) | (283,795) | 35,323 | 319,118 |
| Fund balance at beginning of year | 233,689 | 233,689 | 233,689 | - |
| Prior year encumbrances appropriated | 50,106 | 50,106 | 50,106 | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 319,118</u> | <u>\$ 319,118</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 810,000 | \$ 810,000 | \$ 846,770 | \$ 36,770 |
| Licenses and permits. | 7,000 | 7,000 | 7,274 | 274 |
| Other | 7,000 | 7,000 | 7,260 | 260 |
| Total revenues | <u>824,000</u> | <u>824,000</u> | <u>861,304</u> | <u>37,304</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| Personal services. | 509,942 | 547,308 | 544,281 | 3,027 |
| Contractual services | 627,816 | 627,816 | 469,776 | 158,040 |
| Materials and supplies | 37,880 | 35,880 | 10,000 | 25,880 |
| Other. | 255,101 | 219,735 | 29,996 | 189,739 |
| Total expenditures | <u>1,430,739</u> | <u>1,430,739</u> | <u>1,054,053</u> | <u>376,686</u> |
| Net change in fund balance | (606,739) | (606,739) | (192,749) | 413,990 |
| Fund balance at beginning of year | 167,885 | 167,885 | 167,885 | - |
| Prior year encumbrances appropriated | <u>438,854</u> | <u>438,854</u> | <u>438,854</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 413,990</u> | <u>\$ 413,990</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INDIGENT GUARDIANSHIP
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 15,000 | \$ 14,630 | \$ 14,630 | \$ - |
| Total revenues | <u>15,000</u> | <u>14,630</u> | <u>14,630</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Judicial | | | | |
| Other | 79,508 | 79,138 | 13,172 | 65,966 |
| Total expenditures | <u>79,508</u> | <u>79,138</u> | <u>13,172</u> | <u>65,966</u> |
| Net change in fund balance | (64,508) | (64,508) | 1,458 | 65,966 |
| Fund balance at beginning of year | 57,877 | 57,877 | 57,877 | - |
| Prior year encumbrances appropriated | <u>6,631</u> | <u>6,631</u> | <u>6,631</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 65,966</u> | <u>\$ 65,966</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMPUTERIZED LEGAL RESEARCH
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 3,000 | \$ 3,000 | \$ 4,007 | \$ 1,007 |
| Total revenues | <u>3,000</u> | <u>3,000</u> | <u>4,007</u> | <u>1,007</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>3,000</u> | <u>3,000</u> | <u>4,007</u> | <u>1,007</u> |
| Other financing sources (uses): | | | | |
| Transfers out | (14,676) | (14,676) | (11,921) | 2,755 |
| Total other financing sources (uses) | <u>(14,676)</u> | <u>(14,676)</u> | <u>(11,921)</u> | <u>2,755</u> |
| Net change in fund balance | (11,676) | (11,676) | (7,914) | 3,762 |
| Fund balance at beginning of year | <u>11,676</u> | <u>11,676</u> | <u>11,676</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 3,762</u> | <u>\$ 3,762</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 YOUTH SERVICES SUBSIDY GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 183,017 | \$ 183,017 | \$ - |
| Total revenues | <u>-</u> | <u>183,017</u> | <u>183,017</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Contractual services | 105,793 | 286,003 | 279,235 | 6,768 |
| Materials and supplies | 3,824 | 6,631 | 1,710 | 4,921 |
| Other | 19,507 | 19,507 | - | 19,507 |
| Total expenditures | <u>129,124</u> | <u>312,141</u> | <u>280,945</u> | <u>31,196</u> |
| Net change in fund balance | (129,124) | (129,124) | (97,928) | 31,196 |
| Fund balance at beginning of year | 112,413 | 112,413 | 112,413 | - |
| Prior year encumbrances appropriated | <u>16,711</u> | <u>16,711</u> | <u>16,711</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 31,196</u> | <u>\$ 31,196</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 181,072 | \$ 150,000 | \$ 181,726 | \$ 31,726 |
| Fines and forfeitures | 604 | 500 | 700 | 200 |
| Other | 15,089 | 12,500 | 13,580 | 1,080 |
| Total revenues | <u>196,765</u> | <u>163,000</u> | <u>196,006</u> | <u>33,006</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services | 111,401 | 111,401 | 105,979 | 5,422 |
| Contractual services | 132,571 | 92,671 | 88,325 | 4,346 |
| Materials and supplies | 20,339 | 20,339 | 8,568 | 11,771 |
| Capital outlay | 4,000 | 2,000 | 1,209 | 791 |
| Other | 28,874 | 40,874 | 16,883 | 23,991 |
| Total expenditures | <u>297,185</u> | <u>267,285</u> | <u>220,964</u> | <u>46,321</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(100,420)</u> | <u>(104,285)</u> | <u>(24,958)</u> | <u>79,327</u> |
| Other financing sources (uses): | | | | |
| Transfers out | <u>(7,427)</u> | <u>(3,562)</u> | - | <u>3,562</u> |
| Total other financing sources (uses) | <u>(7,427)</u> | <u>(3,562)</u> | - | <u>3,562</u> |
| Net change in fund balance | (107,847) | (107,847) | (24,958) | 82,889 |
| Fund balance at beginning of year | 95,762 | 95,762 | 95,762 | - |
| Prior year encumbrances appropriated | 12,085 | 12,085 | 12,085 | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 82,889</u> | <u>\$ 82,889</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BUREAU OF SUPPORT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Charges for services | \$ 250,000 | \$ 250,000 | \$ 242,318 | \$ (7,682) |
| Intergovernmental | 1,500,000 | 1,500,000 | 1,579,572 | 79,572 |
| Other | 5,000 | 5,000 | 3,453 | (1,547) |
| Total revenues | <u>1,755,000</u> | <u>1,755,000</u> | <u>1,825,343</u> | <u>70,343</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Personal services | 1,156,500 | 1,156,500 | 1,108,645 | 47,855 |
| Contractual services | 593,529 | 633,529 | 589,148 | 44,381 |
| Materials and supplies | 79,040 | 79,040 | 60,825 | 18,215 |
| Capital outlay | 50,765 | 69,765 | 46,165 | 23,600 |
| Other | 189,390 | 229,798 | 229,798 | - |
| Total expenditures | <u>2,069,224</u> | <u>2,168,632</u> | <u>2,034,581</u> | <u>134,051</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(314,224)</u> | <u>(413,632)</u> | <u>(209,238)</u> | <u>204,394</u> |
| Other financing sources (uses): | | | | |
| Transfers out | <u>(149,959)</u> | <u>(50,551)</u> | <u>-</u> | <u>50,551</u> |
| Total other financing sources (uses) | <u>(149,959)</u> | <u>(50,551)</u> | <u>-</u> | <u>50,551</u> |
| Net change in fund balance | (464,183) | (464,183) | (209,238) | 254,945 |
| Fund balance at beginning of year | 297,022 | 297,022 | 297,022 | - |
| Prior year encumbrances appropriated | 167,161 | 167,161 | 167,161 | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 254,945</u> | <u>\$ 254,945</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HAZARDOUS MATERIALS
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>Actual</u> |
| Revenues: | | | | |
| Charges for services | \$ - | \$ 1,525 | \$ 7,935 | \$ 6,410 |
| Total revenues | <u>-</u> | <u>1,525</u> | <u>7,935</u> | <u>6,410</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services | 7,337 | 7,337 | 7,073 | 264 |
| Contractual services | 50,262 | 51,787 | 32,548 | 19,239 |
| Total expenditures | <u>57,599</u> | <u>59,124</u> | <u>39,621</u> | <u>19,503</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(57,599)</u> | <u>(57,599)</u> | <u>(31,686)</u> | <u>25,913</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 17,000 | 17,000 | 29,034 | 12,034 |
| Total other financing sources (uses) | <u>17,000</u> | <u>17,000</u> | <u>29,034</u> | <u>12,034</u> |
| Net change in fund balance | (40,599) | (40,599) | (2,652) | 37,947 |
| Fund balance at beginning of year | 15,838 | 15,838 | 15,838 | - |
| Prior year encumbrances appropriated | <u>24,761</u> | <u>24,761</u> | <u>24,761</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 37,947</u> | <u>\$ 37,947</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other | \$ 50,000 | \$ 50,000 | \$ 70,395 | \$ 20,395 |
| Total revenues | <u>50,000</u> | <u>50,000</u> | <u>70,395</u> | <u>20,395</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public works | | | | |
| Contractual services | 100,000 | 100,000 | - | 100,000 |
| Capital outlay | - | 30,000 | 22,954 | 7,046 |
| Total expenditures | <u>100,000</u> | <u>130,000</u> | <u>22,954</u> | <u>107,046</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(50,000)</u> | <u>(80,000)</u> | <u>47,441</u> | <u>127,441</u> |
| Other financing sources (uses): | | | | |
| Transfers out | (235,237) | (205,237) | (30,000) | 175,237 |
| Total other financing sources (uses) | <u>(235,237)</u> | <u>(205,237)</u> | <u>(30,000)</u> | <u>175,237</u> |
| Net change in fund balance | (285,237) | (285,237) | 17,441 | 302,678 |
| Fund balance at beginning of year | <u>285,237</u> | <u>285,237</u> | <u>285,237</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 302,678</u> | <u>\$ 302,678</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 813,025 | \$ 877,594 | \$ 480,379 | \$ (397,215) |
| Investment income | 5,000 | 5,000 | 10,555 | 5,555 |
| Other | 125,257 | 125,257 | 127,516 | 2,259 |
| Total revenues | <u>943,282</u> | <u>1,007,851</u> | <u>618,450</u> | <u>(389,401)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Economic development and assistance | | | | |
| Capital outlay | 1,468,324 | 1,532,893 | 678,555 | 854,338 |
| Other | 15,400 | 15,400 | 15,400 | - |
| Total expenditures | <u>1,483,724</u> | <u>1,548,293</u> | <u>693,955</u> | <u>854,338</u> |
| Net change in fund balance | (540,442) | (540,442) | (75,505) | 464,937 |
| Fund balance at beginning of year | 279,451 | 279,451 | 279,451 | - |
| Prior year encumbrances appropriated | <u>260,991</u> | <u>260,991</u> | <u>260,991</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 464,937</u> | <u>\$ 464,937</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DITCH MAINTENANCE
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Special assessments | \$ 1,018 | \$ 1,018 | \$ 2,136 | \$ 1,118 |
| Total revenues | <u>1,018</u> | <u>1,018</u> | <u>2,136</u> | <u>1,118</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Capital outlay | | | | |
| Contract services | 43,072 | 43,072 | 25,000 | 18,072 |
| Total expenditures | <u>43,072</u> | <u>43,072</u> | <u>25,000</u> | <u>18,072</u> |
| Net change in fund balance. | (42,054) | (42,054) | (22,864) | 19,190 |
| Fund balance at beginning of year | <u>42,054</u> | <u>42,054</u> | <u>42,054</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19,190</u> | <u>\$ 19,190</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ENFORCEMENT AND EDUCATION
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines and forfeitures. | \$ 1,000 | \$ 1,000 | \$ 1,062 | \$ 62 |
| Total revenues. | <u>1,000</u> | <u>1,000</u> | <u>1,062</u> | <u>62</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | 6,978 | 6,978 | - | 6,978 |
| Total expenditures | <u>6,978</u> | <u>6,978</u> | <u>-</u> | <u>6,978</u> |
| Net change in fund balance. | (5,978) | (5,978) | 1,062 | 7,040 |
| Fund balance at beginning of year | <u>5,978</u> | <u>5,978</u> | <u>5,978</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 7,040</u> | <u>\$ 7,040</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 INDIGENT DRIVER ALCOHOL TREATMENT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 200 | \$ 200 | \$ 238 | \$ 38 |
| Fines and forfeitures. | 30,000 | 30,000 | 37,917 | 7,917 |
| Total revenues | <u>30,200</u> | <u>30,200</u> | <u>38,155</u> | <u>7,955</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other. | 166,641 | 166,641 | 28,459 | 138,182 |
| Total expenditures | <u>166,641</u> | <u>166,641</u> | <u>28,459</u> | <u>138,182</u> |
| Net change in fund balance | (136,441) | (136,441) | 9,696 | 146,137 |
| Fund balance at beginning of year | <u>136,441</u> | <u>136,441</u> | <u>136,441</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 146,137</u> | <u>\$ 146,137</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOCAL EMERGENCY PLANNING
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 17,000 | \$ 31,031 | \$ 31,031 | \$ - |
| Total revenues | <u>17,000</u> | <u>31,031</u> | <u>31,031</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | 2,000 | 3,997 | 1,997 | 2,000 |
| Total expenditures | <u>2,000</u> | <u>3,997</u> | <u>1,997</u> | <u>2,000</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>15,000</u> | <u>27,034</u> | <u>29,034</u> | <u>2,000</u> |
| Other financing sources (uses): | | | | |
| Transfers out | (17,000) | (29,034) | (29,034) | - |
| Total other financing sources (uses) | <u>(17,000)</u> | <u>(29,034)</u> | <u>(29,034)</u> | <u>-</u> |
| Net change in fund balance | (2,000) | (2,000) | - | 2,000 |
| Fund balance at beginning of year | <u>2,000</u> | <u>2,000</u> | <u>2,000</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 390,000 | \$ 390,000 | \$ 406,207 | \$ 16,207 |
| Total revenues | <u>390,000</u> | <u>390,000</u> | <u>406,207</u> | <u>16,207</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| Personal services | 214,230 | 210,230 | 206,994 | 3,236 |
| Contractual services | 5,969 | 5,969 | 4,652 | 1,317 |
| Materials and supplies | 9,584 | 18,134 | 17,795 | 339 |
| Capital outlay | 3,963 | 3,963 | 1,001 | 2,962 |
| Other | 41,358 | 46,358 | 41,661 | 4,697 |
| Total expenditures | <u>275,104</u> | <u>284,654</u> | <u>272,103</u> | <u>12,551</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>114,896</u> | <u>105,346</u> | <u>134,104</u> | <u>28,758</u> |
| Other financing sources (uses): | | | | |
| Transfers out | <u>(380,000)</u> | <u>(370,450)</u> | <u>(250,000)</u> | <u>120,450</u> |
| Total other financing sources (uses) | <u>(380,000)</u> | <u>(370,450)</u> | <u>(250,000)</u> | <u>120,450</u> |
| Net change in fund balance | (265,104) | (265,104) | (115,896) | 149,208 |
| Fund balance at beginning of year | 258,399 | 258,399 | 258,399 | - |
| Prior year encumbrances appropriated | <u>6,705</u> | <u>6,705</u> | <u>6,705</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 149,208</u> | <u>\$ 149,208</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHIP PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with |
|--|-------------------------|----------------|--------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Revenues: | | | | |
| Intergovernmental | \$ 612,260 | \$ 592,247 | \$ 224,521 | \$ (367,726) |
| Total revenues | <u>612,260</u> | <u>592,247</u> | <u>224,521</u> | <u>(367,726)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Urban redevelopment and housing | | | | |
| Capital outlay | 574,760 | 534,425 | 216,019 | 318,406 |
| Other | 37,500 | 57,822 | 51,091 | 6,731 |
| Total expenditures | <u>612,260</u> | <u>592,247</u> | <u>267,110</u> | <u>325,137</u> |
| Net change in fund balance | - | - | (42,589) | (42,589) |
| Fund balance (deficit) at beginning of year | (22,260) | (22,260) | (22,260) | - |
| Prior year encumbrances appropriated | <u>22,260</u> | <u>22,260</u> | <u>22,260</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (42,589)</u> | <u>\$ (42,589)</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURT COMPUTERIZATION FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines and forfeitures | \$ 182,000 | \$ 182,000 | \$ 199,248 | \$ 17,248 |
| Total revenues | <u>182,000</u> | <u>182,000</u> | <u>199,248</u> | <u>17,248</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Judicial | | | | |
| Contractual services | 76,018 | 105,012 | 103,656 | 1,356 |
| Other | 164,716 | 135,722 | 120,358 | 15,364 |
| Total expenditures | <u>240,734</u> | <u>240,734</u> | <u>224,014</u> | <u>16,720</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(58,734)</u> | <u>(58,734)</u> | <u>(24,766)</u> | <u>33,968</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 208,000 | 208,000 | 211,468 | 3,468 |
| Transfers out | (235,212) | (235,212) | (199,547) | 35,665 |
| Total other financing sources (uses) | <u>(27,212)</u> | <u>(27,212)</u> | <u>11,921</u> | <u>39,133</u> |
| Net change in fund balance | (85,946) | (85,946) | (12,845) | 73,101 |
| Fund balance at beginning of year | 206,461 | 206,461 | 206,461 | - |
| Prior year encumbrances appropriated | 29,485 | 29,485 | 29,485 | - |
| Fund balance at end of year | <u>\$ 150,000</u> | <u>\$ 150,000</u> | <u>\$ 223,101</u> | <u>\$ 73,101</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 VICTIM'S ASSISTANCE TRUST
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Other | \$ - | \$ 1,050 | \$ 1,050 | \$ - |
| Total revenues | <u>-</u> | <u>1,050</u> | <u>1,050</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | 701 | 1,751 | 102 | 1,649 |
| Total expenditures | <u>701</u> | <u>1,751</u> | <u>102</u> | <u>1,649</u> |
| Net change in fund balance | (701) | (701) | 948 | 1,649 |
| Fund balance at beginning of year | 599 | 599 | 599 | - |
| Prior year encumbrances appropriated | <u>102</u> | <u>102</u> | <u>102</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,649</u> | <u>\$ 1,649</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 27,011 | \$ - | \$ - | \$ - |
| Total revenues | <u>27,011</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other. | 27,011 | - | - | - |
| Total expenditures | <u>27,011</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | - | - |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>Actual</u> |
| Revenues: | | | | |
| Intergovernmental | \$ 10,705 | \$ 10,705 | \$ 10,201 | \$ (504) |
| Total revenues | <u>10,705</u> | <u>10,705</u> | <u>10,201</u> | <u>(504)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 11,443 | 15,970 | 11,660 | 4,310 |
| Total expenditures | <u>11,443</u> | <u>15,970</u> | <u>11,660</u> | <u>4,310</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(738)</u> | <u>(5,265)</u> | <u>(1,459)</u> | <u>3,806</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 4,527 | 5,032 | 505 |
| Total other financing sources (uses) | <u>-</u> | <u>4,527</u> | <u>5,032</u> | <u>505</u> |
| Net change in fund balance | (738) | (738) | 3,573 | 4,311 |
| Fund balance at beginning of year | <u>738</u> | <u>738</u> | <u>738</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,311</u> | <u>\$ 4,311</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Fines and forfeitures | \$ 1,000 | \$ 1,000 | \$ 2,975 | \$ 1,975 |
| Total revenues | <u>1,000</u> | <u>1,000</u> | <u>2,975</u> | <u>1,975</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | 16,134 | 16,134 | - | 16,134 |
| Total expenditures | <u>16,134</u> | <u>16,134</u> | <u>-</u> | <u>16,134</u> |
| Net change in fund balance | (15,134) | (15,134) | 2,975 | 18,109 |
| Fund balance at beginning of year | <u>15,134</u> | <u>15,134</u> | <u>15,134</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 18,109</u> | <u>\$ 18,109</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LITTER CONTROL
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with |
|--|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Intergovernmental | \$ 215,938 | \$ 271,564 | \$ 293,042 | \$ 21,478 |
| Other | 7,494 | 10,200 | 6,389 | (3,811) |
| Total revenues | <u>223,432</u> | <u>281,764</u> | <u>299,431</u> | <u>17,667</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public works | | | | |
| Personal services | 60,481 | 77,768 | 76,608 | 1,160 |
| Contractual services | 61,709 | 168,247 | 145,503 | 22,744 |
| Materials and supplies | 15,454 | 15,454 | 15,454 | - |
| Capital outlay | 30,000 | 37,828 | 37,828 | - |
| Other | 29,056 | 21,059 | 14,327 | 6,732 |
| Total expenditures | <u>196,700</u> | <u>320,356</u> | <u>289,720</u> | <u>30,636</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>26,732</u> | <u>(38,592)</u> | <u>9,711</u> | <u>48,303</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 15,638 | 21,542 | 30,000 | 8,458 |
| Transfers out | <u>(59,420)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(43,782)</u> | <u>21,542</u> | <u>30,000</u> | <u>8,458</u> |
| Net change in fund balance | (17,050) | (17,050) | 39,711 | 56,761 |
| Fund balance at beginning of year | 6,211 | 6,211 | 6,211 | - |
| Prior year encumbrances appropriated | <u>10,839</u> | <u>10,839</u> | <u>10,839</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 56,761</u> | <u>\$ 56,761</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PROBATION SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|---------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 5,600 | \$ 5,600 | \$ 6,516 | \$ 916 |
| Total revenues | <u>5,600</u> | <u>5,600</u> | <u>6,516</u> | <u>916</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | 17,126 | 17,126 | 8,802 | 8,324 |
| Total expenditures | <u>17,126</u> | <u>17,126</u> | <u>8,802</u> | <u>8,324</u> |
| Net change in fund balance | (11,526) | (11,526) | (2,286) | 9,240 |
| Fund balance at beginning of year | 7,204 | 7,204 | 7,204 | - |
| Prior year encumbrances appropriated | <u>4,322</u> | <u>4,322</u> | <u>4,322</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 9,240</u> | <u>\$ 9,240</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FELONY DELINQUENT CARE AND CUSTODY
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(Negative)</u> |
| Revenues: | | | | |
| Intergovernmental | \$ 60,000 | \$ 136,414 | \$ 151,825 | \$ 15,411 |
| Total revenues | <u>60,000</u> | <u>136,414</u> | <u>151,825</u> | <u>15,411</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Contractual services | 135,200 | 251,614 | 146,283 | 105,331 |
| Total expenditures | <u>135,200</u> | <u>251,614</u> | <u>146,283</u> | <u>105,331</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(75,200)</u> | <u>(115,200)</u> | <u>5,542</u> | <u>120,742</u> |
| Other financing sources (uses): | | | | |
| Transfers out | (58,500) | (18,500) | (6,912) | 11,588 |
| Total other financing sources (uses) | <u>(58,500)</u> | <u>(18,500)</u> | <u>(6,912)</u> | <u>11,588</u> |
| Net change in fund balance | (133,700) | (133,700) | (1,370) | 132,330 |
| Fund balance at beginning of year | 96,428 | 96,428 | 96,428 | - |
| Prior year encumbrances appropriated | <u>37,272</u> | <u>37,272</u> | <u>37,272</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 132,330</u> | <u>\$ 132,330</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 RECORDER'S EQUIPMENT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|----------------|------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | | <u>Final Budget</u> |
| | | | | <u>Positive</u> |
| | | | | <u>(Negative)</u> |
| Revenues: | | | | |
| Charges for services | \$ 70,000 | \$ 70,000 | \$ 111,928 | \$ 41,928 |
| Total revenues | <u>70,000</u> | <u>70,000</u> | <u>111,928</u> | <u>41,928</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| Contractual services | 148,097 | 148,097 | 123,518 | 24,579 |
| Total expenditures | <u>148,097</u> | <u>148,097</u> | <u>123,518</u> | <u>24,579</u> |
| Net change in fund balance | (78,097) | (78,097) | (11,590) | 66,507 |
| Fund balance at beginning of year | 62,662 | 62,662 | 62,662 | - |
| Prior year encumbrances appropriated | <u>15,435</u> | <u>15,435</u> | <u>15,435</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 66,507</u> | <u>\$ 66,507</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SOLID WASTE DISTRICT LITTER GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ 73,131 | \$ 73,131 | \$ 75,131 | \$ 2,000 |
| Total revenues | <u>73,131</u> | <u>73,131</u> | <u>75,131</u> | <u>2,000</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public works | | | | |
| Personal services | 65,355 | 64,763 | 52,799 | 11,964 |
| Contractual services | 3,725 | 3,725 | 3,700 | 25 |
| Materials and supplies | 642 | 642 | 539 | 103 |
| Capital outlay | 1,500 | 1,500 | 1,148 | 352 |
| Other | 26,906 | 27,498 | 27,498 | - |
| Total expenditures | <u>98,128</u> | <u>98,128</u> | <u>85,684</u> | <u>12,444</u> |
| Net change in fund balance | (24,997) | (24,997) | (10,553) | 14,444 |
| Fund balance at beginning of year | 16,006 | 16,006 | 16,006 | - |
| Prior year encumbrances appropriated | <u>8,991</u> | <u>8,991</u> | <u>8,991</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 14,444</u> | <u>\$ 14,444</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 NARCOTICS TASK FORCE
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ 13,743 | \$ 41,228 | \$ 41,228 | \$ - |
| Total revenues | <u>13,743</u> | <u>41,228</u> | <u>41,228</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 13,755 | 44,696 | 43,914 | 782 |
| Other | - | 9,957 | 8,192 | 1,765 |
| Total expenditures | <u>13,755</u> | <u>54,653</u> | <u>52,106</u> | <u>2,547</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(12)</u> | <u>(13,425)</u> | <u>(10,878)</u> | <u>2,547</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 13,743 | 31,311 | 17,568 |
| Transfers out | - | (330) | (330) | - |
| Total other financing sources (uses) | <u>-</u> | <u>13,413</u> | <u>30,981</u> | <u>17,568</u> |
| Net change in fund balance | (12) | (12) | 20,103 | 20,115 |
| Fund balance at beginning of year | <u>12</u> | <u>12</u> | <u>12</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 20,115</u> | <u>\$ 20,115</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 PILOT PROBATION PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 75,523 | \$ 227,197 | \$ 151,674 | \$ (75,523) |
| Total revenues | <u>75,523</u> | <u>227,197</u> | <u>151,674</u> | <u>(75,523)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 56,546 | 181,682 | 119,445 | 62,237 |
| Contractual services | 34,872 | 59,076 | 33,149 | 25,927 |
| Materials and supplies | 948 | 2,538 | 944 | 1,594 |
| Capital outlay | 2,686 | 1,150 | - | 1,150 |
| Other | 40,845 | 43,125 | 704 | 42,421 |
| Total expenditures | <u>135,897</u> | <u>287,571</u> | <u>154,242</u> | <u>133,329</u> |
| Net change in fund balance | (60,374) | (60,374) | (2,568) | 57,806 |
| Fund balance at beginning of year | 39,435 | 39,435 | 39,435 | - |
| Prior year encumbrances appropriated | 20,939 | 20,939 | 20,939 | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 57,806</u> | <u>\$ 57,806</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SIREN PROJECT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ - |
| Total revenues | <u>14,000</u> | <u>14,000</u> | <u>14,000</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | 14,000 | 14,000 | 14,000 | - |
| Total expenditures | <u>14,000</u> | <u>14,000</u> | <u>14,000</u> | <u>-</u> |
| Net change in fund balance | - | - | - | - |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 VICTIM WITNESS ASSISTANCE PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(Negative)</u> |
| Revenues: | | | | |
| Intergovernmental | \$ 69,277 | \$ 167,106 | \$ 103,037 | \$ (64,069) |
| Total revenues | <u>69,277</u> | <u>167,106</u> | <u>103,037</u> | <u>(64,069)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 76,981 | 193,401 | 109,185 | 84,216 |
| Contractual services | 7,756 | 25,902 | 18,272 | 7,630 |
| Materials and supplies | 61 | - | - | - |
| Capital outlay | 1,284 | 2,845 | 1,316 | 1,529 |
| Other | 3,562 | 5,174 | 2,201 | 2,973 |
| Total expenditures | <u>89,644</u> | <u>227,322</u> | <u>130,974</u> | <u>96,348</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(20,367)</u> | <u>(60,216)</u> | <u>(27,937)</u> | <u>32,279</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 32,122 | 32,122 | - |
| Advances out | (17,063) | (9,336) | - | 9,336 |
| Total other financing sources (uses) | <u>(17,063)</u> | <u>22,786</u> | <u>32,122</u> | <u>9,336</u> |
| Net change in fund balance | (37,430) | (37,430) | 4,185 | 41,615 |
| Fund balance at beginning of year | 31,816 | 31,816 | 31,816 | - |
| Prior year encumbrances appropriated | <u>5,614</u> | <u>5,614</u> | <u>5,614</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 41,615</u> | <u>\$ 41,615</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HOME ARREST GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ 46,093 | \$ 138,279 | \$ 92,186 | \$ (46,093) |
| Total revenues | <u>46,093</u> | <u>138,279</u> | <u>92,186</u> | <u>(46,093)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 47,538 | 129,083 | 85,151 | 43,932 |
| Contractual services | 310 | 1,290 | 1,290 | - |
| Materials and supplies | 2,694 | 1,796 | 560 | 1,236 |
| Capital outlay | 1,093 | 700 | 499 | 201 |
| Other | 14,943 | 25,895 | 6,072 | 19,823 |
| Total expenditures | <u>66,578</u> | <u>158,764</u> | <u>93,572</u> | <u>65,192</u> |
| Net change in fund balance | (20,485) | (20,485) | (1,386) | 19,099 |
| Fund balance at beginning of year | 15,172 | 15,172 | 15,172 | - |
| Prior year encumbrances appropriated | <u>5,313</u> | <u>5,313</u> | <u>5,313</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 19,099</u> | <u>\$ 19,099</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LAW ENFORCEMENT BLOCK GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 6,521 | \$ 6,521 | \$ - |
| Total revenues | <u>-</u> | <u>6,521</u> | <u>6,521</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | - | 6,521 | 6,521 | - |
| Total expenditures | <u>-</u> | <u>6,521</u> | <u>6,521</u> | <u>-</u> |
| Net change in fund balance | - | - | - | - |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 VOCA GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ 18,000 | \$ 37,189 | \$ 19,189 | \$ (18,000) |
| Total revenues | <u>18,000</u> | <u>37,189</u> | <u>19,189</u> | <u>(18,000)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Contractual services | 26,000 | 50,335 | 38,000 | 12,335 |
| Other | 9,607 | 10,796 | 3,468 | 7,328 |
| Total expenditures | <u>35,607</u> | <u>61,131</u> | <u>41,468</u> | <u>19,663</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(17,607)</u> | <u>(23,942)</u> | <u>(22,279)</u> | <u>1,663</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 6,335 | 6,335 | - |
| Total other financing sources (uses) | <u>-</u> | <u>6,335</u> | <u>6,335</u> | <u>-</u> |
| Net change in fund balance | (17,607) | (17,607) | (15,944) | 1,663 |
| Fund balance at beginning of year | 14,413 | 14,413 | 14,413 | - |
| Prior year encumbrances appropriated | <u>3,194</u> | <u>3,194</u> | <u>3,194</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,663</u> | <u>\$ 1,663</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>(Negative)</u> |
| Revenues: | | | | |
| Intergovernmental | \$ 12,291 | \$ 35,702 | \$ 31,093 | \$ (4,609) |
| Total revenues | <u>12,291</u> | <u>35,702</u> | <u>31,093</u> | <u>(4,609)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Contractual services | 12,600 | 37,800 | 34,501 | 3,299 |
| Materials and supplies | 1,241 | 1,241 | - | 1,241 |
| Capital outlay | 60 | 60 | - | 60 |
| Other | 1,442 | 2,255 | 813 | 1,442 |
| Total expenditures | <u>15,343</u> | <u>41,356</u> | <u>35,314</u> | <u>6,042</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(3,052)</u> | <u>(5,654)</u> | <u>(4,221)</u> | <u>1,433</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 2,602 | 2,602 | - |
| Total other financing sources (uses) | <u>-</u> | <u>2,602</u> | <u>2,602</u> | <u>-</u> |
| Net change in fund balance | (3,052) | (3,052) | (1,619) | 1,433 |
| Fund balance (deficit) at beginning of year | (10,663) | (10,663) | (10,663) | - |
| Prior year encumbrances appropriated | <u>13,715</u> | <u>13,715</u> | <u>13,715</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,433</u> | <u>\$ 1,433</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURT SECURITY GRANT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Judicial | | | | |
| Contractual services | \$ 6,470 | \$ 6,470 | \$ 6,470 | \$ - |
| Total expenditures | <u>6,470</u> | <u>6,470</u> | <u>6,470</u> | <u>-</u> |
| Net change in fund balance | (6,470) | (6,470) | (6,470) | - |
| Fund balance at beginning of year | - | - | - | - |
| Prior year encumbrances appropriated | <u>6,470</u> | <u>6,470</u> | <u>6,470</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MEDIATION SERVICES
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ - | \$ 21,650 | \$ 40,725 | \$ 19,075 |
| Total revenues | <u>-</u> | <u>21,650</u> | <u>40,725</u> | <u>19,075</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Contractual services | - | 21,650 | 17,500 | 4,150 |
| Total expenditures | <u>-</u> | <u>21,650</u> | <u>17,500</u> | <u>4,150</u> |
| Net change in fund balance | - | - | 23,225 | 23,225 |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 23,225</u> | <u>\$ 23,225</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MUNICIPAL COURT PROBATION
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ - | \$ 34,000 | \$ 65,090 | \$ 31,090 |
| Total revenues | <u>-</u> | <u>34,000</u> | <u>65,090</u> | <u>31,090</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | - | 34,000 | 32,697 | 1,303 |
| Total expenditures | <u>-</u> | <u>34,000</u> | <u>32,697</u> | <u>1,303</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>32,393</u> | <u>32,393</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 9,000 | 9,000 | - |
| Transfers out | - | (9,000) | (9,000) | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | 32,393 | 32,393 |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 32,393</u> | <u>\$ 32,393</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEPARTMENT OF JUSTICE SPECIAL PROJECTS
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 50,000 | \$ 50,000 | \$ - |
| Total revenues | <u>-</u> | <u>50,000</u> | <u>50,000</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Other | - | 50,000 | 37,208 | 12,792 |
| Total expenditures | <u>-</u> | <u>50,000</u> | <u>37,208</u> | <u>12,792</u> |
| Net change in fund balance | - | - | 12,792 | 12,792 |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 12,792</u> | <u>\$ 12,792</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 EMPLOYEE BENEFIT LIABILITY
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with |
|--|-------------------------|--------------|-------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | | Final Budget |
| | | | | Positive |
| | | | | (Negative) |
| Other financing sources (uses): | | | | |
| Transfers in | \$ - | \$ - | \$ 805,713 | \$ 805,713 |
| Total other financing sources (uses) | - | - | 805,713 | 805,713 |
| Net change in fund balance | - | - | 805,713 | 805,713 |
| Fund balance at beginning of year | - | - | - | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 805,713</u> | <u>\$ 805,713</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEBT RETIREMENT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Rental income | \$ 114,079 | \$ 114,079 | \$ 114,035 | \$ (44) |
| Investment income | - | - | 19,913 | 19,913 |
| Total revenues | <u>114,079</u> | <u>114,079</u> | <u>133,948</u> | <u>19,869</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Other | | | | |
| Other | 90,812 | 90,812 | 1,300 | 89,512 |
| Debt service: | | | | |
| Principal retirement | 9,529,390 | 9,529,390 | 9,529,390 | - |
| Interest and fiscal charges | 265,463 | 265,463 | 265,463 | - |
| Total expenditures | <u>9,885,665</u> | <u>9,885,665</u> | <u>9,796,153</u> | <u>89,512</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(9,771,586)</u> | <u>(9,771,586)</u> | <u>(9,662,205)</u> | <u>109,381</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 86,577 | 86,577 | 725,771 | 639,194 |
| Proceeds of bonds | 9,597,000 | 9,597,000 | 9,596,000 | (1,000) |
| Total other financing sources (uses) | <u>9,683,577</u> | <u>9,683,577</u> | <u>10,321,771</u> | <u>638,194</u> |
| Net change in fund balance | (88,009) | (88,009) | 659,566 | 747,575 |
| Fund balance at beginning of year | <u>218,009</u> | <u>218,009</u> | <u>218,009</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 130,000</u> | <u>\$ 130,000</u> | <u>\$ 877,575</u> | <u>\$ 747,575</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY BUILDING CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|----------------------------|--------------------------|----------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 7,000 | \$ 7,000 | \$ 8,295 | \$ 1,295 |
| Rental income | 164,520 | 164,520 | 179,349 | 14,829 |
| Intergovernmental | 243,121 | 185,449 | 185,449 | - |
| Total revenues | <u>414,641</u> | <u>356,969</u> | <u>373,093</u> | <u>16,124</u> |
| Expenditures: | | | | |
| Capital outlay | | | | |
| Capital outlay | 12,821,797 | 14,579,391 | 12,383,016 | 2,196,375 |
| Other | 38,032 | 9,658 | 5,966 | 3,692 |
| Total expenditures | <u>12,859,829</u> | <u>14,589,049</u> | <u>12,388,982</u> | <u>2,200,067</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(12,445,188)</u> | <u>(14,232,080)</u> | <u>(12,015,889)</u> | <u>2,216,191</u> |
| Other financing sources (uses): | | | | |
| Proceeds of bonds | 3,000,000 | 2,003,000 | 1,904,000 | (99,000) |
| Accrued interest on bonds sold | - | - | 24,948 | 24,948 |
| Transfers in | 785,310 | 3,643,512 | 3,777,822 | 134,310 |
| Transfers out | - | (788,516) | (788,516) | - |
| Total other financing sources (uses) | <u>3,785,310</u> | <u>4,857,996</u> | <u>4,918,254</u> | <u>60,258</u> |
| Net change in fund balance | (8,659,878) | (9,374,084) | (7,097,635) | 2,276,449 |
| Fund balance at beginning of year | 4,117,922 | 4,117,922 | 4,117,922 | - |
| Prior year encumbrances appropriated | 6,191,956 | 6,191,956 | 6,191,956 | - |
| Fund balance at end of year | <u>\$ 1,650,000</u> | <u>\$ 935,794</u> | <u>\$ 3,212,243</u> | <u>\$ 2,276,449</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ISSUE II
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 387,398 | \$ 246,597 | \$ (140,801) |
| Total revenues | <u>-</u> | <u>387,398</u> | <u>246,597</u> | <u>(140,801)</u> |
| Expenditures: | | | | |
| Capital outlay | | | | |
| Capital outlay | - | 387,398 | 387,398 | - |
| Total expenditures | <u>-</u> | <u>387,398</u> | <u>387,398</u> | <u>-</u> |
| Net change in fund balance | - | - | (140,801) | (140,801) |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (140,801)</u> | <u>\$ (140,801)</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUSTICE CENTER COMMUNICATIONS
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 11,000 | \$ 11,000 | \$ 11,782 | \$ 782 |
| Total revenues | <u>11,000</u> | <u>11,000</u> | <u>11,782</u> | <u>782</u> |
| Expenditures: | | | | |
| Capital outlay | | | | |
| Capital outlay | 60,000 | 60,000 | - | 60,000 |
| Other | 47,496 | 47,496 | 16,631 | 30,865 |
| Total expenditures | <u>107,496</u> | <u>107,496</u> | <u>16,631</u> | <u>90,865</u> |
| Net change in fund balance | (96,496) | (96,496) | (4,849) | 91,647 |
| Fund balance at beginning of year | 95,221 | 95,221 | 95,221 | - |
| Prior year encumbrances appropriated | 1,275 | 1,275 | 1,275 | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 91,647</u> | <u>\$ 91,647</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL BRIDGE PROJECT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|----------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ 549,118 | \$ 527,169 | \$ 507,655 | \$ (19,514) |
| Total revenues | <u>549,118</u> | <u>527,169</u> | <u>507,655</u> | <u>(19,514)</u> |
| Expenditures: | | | | |
| Capital outlay | | | | |
| Capital outlay | 549,118 | 527,169 | 527,169 | - |
| Total expenditures | <u>549,118</u> | <u>527,169</u> | <u>527,169</u> | <u>-</u> |
| Net change in fund balance | - | - | (19,514) | (19,514) |
| Fund balance (deficit) at beginning of year | (358,112) | (358,112) | (358,112) | - |
| Prior year encumbrances appropriated | <u>358,112</u> | <u>358,112</u> | <u>358,112</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (19,514)</u> | <u>\$ (19,514)</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|---------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 77,027 | \$ 77,027 | \$ 77,027 | \$ - |
| Total revenues | <u>77,027</u> | <u>77,027</u> | <u>77,027</u> | <u>-</u> |
| Expenditures: | | | | |
| Capital outlay | | | | |
| Capital outlay | 96,284 | 96,284 | 96,284 | - |
| Total expenditures | <u>96,284</u> | <u>96,284</u> | <u>96,284</u> | <u>-</u> |
| Net change in fund balance | (19,257) | (19,257) | (19,257) | - |
| Fund balance (deficit) at beginning of year | (77,027) | (77,027) | (77,027) | - |
| Prior year encumbrances appropriated | 96,284 | 96,284 | 96,284 | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AIRPORT IMPROVEMENT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|----------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 33,692 | \$ - | \$ (33,692) |
| Total revenues | <u>-</u> | <u>33,692</u> | <u>-</u> | <u>(33,692)</u> |
| Expenditures: | | | | |
| Capital outlay | | | | |
| Capital outlay | - | 37,436 | 37,436 | - |
| Total expenditures | <u>-</u> | <u>37,436</u> | <u>37,436</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(3,744)</u> | <u>(37,436)</u> | <u>(33,692)</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 3,744 | 3,744 | - |
| Total other financing sources (uses) | <u>-</u> | <u>3,744</u> | <u>3,744</u> | <u>-</u> |
| Net change in fund balance | - | - | (33,692) | (33,692) |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance (deficit) at end of year. | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (33,692)</u> | <u>\$ (33,692)</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BURBANK SEWER CONSTRUCTION
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Intergovernmental | \$ 600,000 | \$ 600,000 | \$ - | \$ (600,000) |
| Other | 30,631 | 14,461 | 14,461 | - |
| Total revenues | <u>630,631</u> | <u>614,461</u> | <u>14,461</u> | <u>(600,000)</u> |
| Expenditures: | | | | |
| Capital outlay | | | | |
| Capital outlay | 2,017,000 | 1,263,700 | 644,435 | 619,265 |
| Other | 10,000 | 10,000 | - | 10,000 |
| Total expenditures | <u>2,027,000</u> | <u>1,273,700</u> | <u>644,435</u> | <u>629,265</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1,396,369)</u> | <u>(659,239)</u> | <u>(629,974)</u> | <u>29,265</u> |
| Other financing sources (uses): | | | | |
| Advances in | 1,396,369 | 659,239 | 659,239 | - |
| Total other financing sources (uses) | <u>1,396,369</u> | <u>659,239</u> | <u>659,239</u> | <u>-</u> |
| Net change in fund balance | - | - | 29,265 | 29,265 |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,265</u> | <u>\$ 29,265</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 RETAINED EARNINGS - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY SEWER DISTRICT
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>Actual</u> |
| Operating revenues: | | | | |
| Charges for services | \$ 280,659 | \$ 254,629 | \$ 261,096 | \$ 6,467 |
| Other | - | 32,000 | 32,000 | - |
| Total operating revenues | <u>280,659</u> | <u>286,629</u> | <u>293,096</u> | <u>6,467</u> |
| Operating expenses: | | | | |
| Personal services. | 100,411 | 129,003 | 128,780 | 223 |
| Contractual services | 386,939 | 502,443 | 404,227 | 98,216 |
| Materials and supplies | 17,723 | 15,923 | 15,510 | 413 |
| Capital outlay | 38,213 | 36,699 | 5,486 | 31,213 |
| Other operating expenses | 30,370 | 25,558 | 23,351 | 2,207 |
| Total operating expenses | <u>573,656</u> | <u>709,626</u> | <u>577,354</u> | <u>132,272</u> |
| Net loss before operating transfers | <u>(292,997)</u> | <u>(422,997)</u> | <u>(284,258)</u> | <u>138,739</u> |
| Transfers in | 48,938 | 148,938 | 178,938 | 30,000 |
| Transfers out. | <u>(48,938)</u> | <u>(48,938)</u> | <u>(48,938)</u> | <u>-</u> |
| Net income (loss) | (292,997) | (322,997) | (154,258) | 168,739 |
| Retained earnings at beginning of year | 145,428 | 145,428 | 145,428 | - |
| Prior year encumbrances appropriated | <u>177,569</u> | <u>177,569</u> | <u>177,569</u> | <u>-</u> |
| Retained earnings at end of year. | <u>\$ 30,000</u> | <u>\$ -</u> | <u>\$ 168,739</u> | <u>\$ 168,739</u> |

WAYNE COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 RETAINED EARNINGS - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 HEALTH CARE
 FOR THE YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Operating revenues: | | | | |
| Charges for services | \$ 5,800,000 | \$ 5,800,000 | \$ 5,965,616 | \$ 165,616 |
| Total operating revenues. | <u>5,800,000</u> | <u>5,800,000</u> | <u>5,965,616</u> | <u>165,616</u> |
| Operating expenses: | | | | |
| Claims | 5,681,793 | 5,681,793 | 5,133,088 | 548,705 |
| Administrative costs | 431,926 | 431,926 | 421,697 | 10,229 |
| Other operating expenses | 56,100 | 56,100 | 51,957 | 4,143 |
| Total operating expenses | <u>6,169,819</u> | <u>6,169,819</u> | <u>5,606,742</u> | <u>563,077</u> |
| Operating income (loss). | <u>(369,819)</u> | <u>(369,819)</u> | <u>358,874</u> | <u>728,693</u> |
| Nonoperating revenues: | | | | |
| Interest revenue | 10,000 | 10,000 | 7,517 | 2,483 |
| Total nonoperating revenues. | <u>10,000</u> | <u>10,000</u> | <u>7,517</u> | <u>2,483</u> |
| Net income (loss) | <u>(359,819)</u> | <u>(359,819)</u> | <u>366,391</u> | <u>731,176</u> |
| Retained earnings at beginning of year | <u>341,793</u> | <u>341,793</u> | <u>341,793</u> | <u>-</u> |
| Prior year encumbrances appropriated | <u>18,026</u> | <u>18,026</u> | <u>18,026</u> | <u>-</u> |
| Retained earnings at end of year. | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 726,210</u> | <u>\$ 731,176</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 YEAR ENDED DECEMBER 31, 2002

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | <u>Actual</u> |
| Revenues: | | | | |
| Investment income | \$ 5,000 | \$ 5,000 | \$ 2,810 | \$ (2,190) |
| Other | 5,000 | 5,000 | 32,118 | 27,118 |
| Total revenues | <u>10,000</u> | <u>10,000</u> | <u>34,928</u> | <u>24,928</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Contractual services | 162,119 | 162,119 | 41,453 | 120,666 |
| Total expenditures | <u>162,119</u> | <u>162,119</u> | <u>41,453</u> | <u>120,666</u> |
| Net change in fund balance | (152,119) | (152,119) | (6,525) | 145,594 |
| Fund balance at beginning of year | 136,268 | 136,268 | 136,268 | - |
| Prior year encumbrances appropriated | <u>15,851</u> | <u>15,851</u> | <u>15,851</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 145,594</u> | <u>\$ 145,594</u> |

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 |
|-------------|---------------------------|--------------|---------------|--------------|------------|----------------|-----------------------------|
| | Legislative and Executive | Judicial | Public Safety | Public Works | Health | Human Services | |
| 2002 | \$ 8,361,120 | \$ 3,869,609 | \$ 8,549,994 | \$ 6,622,266 | \$ 398,682 | \$ 29,943,341 | \$ 30,000 |
| 2001 | 7,936,692 | 3,624,358 | 8,328,452 | 5,807,045 | 377,873 | 30,382,169 | 47,500 |
| 2000 | 6,940,490 | 3,193,346 | 7,642,891 | 6,950,475 | 430,812 | 26,250,203 | 45,770 |
| 1999 | 6,443,001 | 2,987,531 | 8,083,315 | 6,246,740 | 364,903 | 21,526,776 | 20,000 |
| 1998 | 6,443,540 | 2,680,115 | 6,791,688 | 6,155,016 | 305,795 | 19,990,435 | 27,500 |
| 1997 | 5,507,429 | 2,809,534 | 6,151,127 | 5,637,692 | 327,387 | 19,353,811 | 27,224 |
| 1996 | 5,438,713 | 2,707,808 | 5,782,478 | 5,897,291 | 301,818 | 17,545,540 | 20,276 |
| 1995 | 4,984,427 | 2,807,915 | 5,300,454 | 5,451,995 | 252,318 | 16,033,825 | 20,000 |
| 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) Includes general, special revenue, debt service and capital projects funds for fiscal years 2001-2002. Fiscal years 1993-2000 includes general, special revenue, debt service, capital projects and expendable trust funds.

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

| Economic Development and Assistance | Urban Redevelopment and Housing | Intergovernmental | Other | Capital Outlay | Principal Retirement | Interest and Fiscal Charges | Total Expenditures |
|--|--|--------------------------|--------------|---------------------------|---------------------------------|--|-------------------------------|
| \$ 572,357 | \$ 215,062 | \$ - | \$ 1,021,948 | \$ 10,327,112 | \$ 9,537,171 | \$ 267,148 | \$ 79,715,810 |
| 174,503 | 391,930 | - | 901,769 | 6,966,876 | 131,574 | 272,595 | 65,343,336 |
| 953,692 | 364,025 | - | 670,818 | 4,000,960 | 225,492 | 91,170 | 57,760,144 |
| 546,976 | 365,345 | - | 645,249 | 3,662,644 | 214,390 | 100,355 | 51,207,225 |
| 403,683 | 315,390 | - | 673,227 | 3,686,161 | 216,067 | 111,986 | 47,800,603 |
| 84,444 | 60,000 | - | 667,068 | 1,640,897 | 209,390 | 129,128 | 42,605,131 |
| 297,973 | 320,070 | - | 718,018 | 1,822,054 | 206,890 | 157,697 | 41,216,626 |
| 1,441,125 | - | - | 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 |
| 1,200 | - | 35,053 | 687,662 | 1,630,995 | 264,764 | 192,651 | 34,367,115 |

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 |
|--------------------|---------------|-----------------------------|-----------------------------|------------------------------|--------------------------|----------------------------|
| 2002 | \$ 20,729,563 | \$ 7,914,463 | \$ 279,612 | \$ 686,079 | \$ 27,915,433 | \$ 2,136 |
| 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 |

(1) Includes general, special revenue, debt service and capital projects funds for fiscal years 2001-2002. Fiscal years 1993-2000 includes general, special revenue, debt service, capital projects and expendable trust funds.

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

| <u>Interest</u> | <u>Rental Income</u> | <u>Other</u> | <u>Total Revenues</u> |
|-----------------|--------------------------|--------------|---------------------------|
| \$ 1,995,919 | \$ 336,133 | \$ 1,616,890 | \$ 61,476,228 |
| 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 |

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 | Percent of Total Taxes Collected to Current Levy | Unpaid Taxes (1) | Ratio of Unpaid Taxes to Current Levy |
|--------------------|-----------------------------|--------------------------------|---|-----------------------------------|------------------------------|---|-------------------------|--|
| 2002 | \$ 8,664,107 | \$ 8,308,496 | 95.90% | \$ 430,441 | \$ 8,738,937 | 100.86% | \$ 311,838 | 3.60% |
| 2001 | 8,596,374 | 8,274,967 | 96.26% | 197,929 | 8,472,896 | 98.56% | 308,044 | 3.58% |
| 2000 | 8,589,914 | 8,317,456 | 96.83% | 232,197 | 8,549,653 | 99.53% | 258,409 | 3.01% |
| 1999 | 7,909,060 | 7,668,444 | 96.96% | 179,084 | 7,847,528 | 99.22% | 235,961 | 2.98% |
| 1998 | 7,398,203 | 7,296,537 | 98.63% | 164,877 | 7,461,414 | 100.85% | 241,277 | 3.26% |
| 1997 | 7,054,774 | 7,105,327 | 100.72% | 144,892 | 7,250,219 | 102.77% | 185,301 | 2.63% |
| 1996 | 6,353,815 | 6,464,155 | 101.74% | 168,258 | 6,632,413 | 104.38% | 147,706 | 2.32% |
| 1995 | 5,400,420 | 5,331,365 | 98.72% | 108,328 | 5,439,693 | 100.73% | 100,149 | 1.85% |
| 1994 | 5,334,946 | 5,224,393 | 97.93% | 134,506 | 5,358,899 | 100.45% | 156,430 | 2.93% |
| 1993 | 5,443,201 | 5,362,604 | 98.52% | 100,112 | 5,462,716 | 100.36% | 115,565 | 2.12% |

(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

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WAYNE COUNTY, OHIO

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

| | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| County Units: | | | | | |
| General fund | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Ida Sue | 4.50 | 4.50 | 4.50 | 4.50 | 4.00 |
| Care Center | 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| Medway Drug | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Children Services | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| Bond | - | - | - | - | 0.10 |
| Total | <u>8.75</u> | <u>8.75</u> | <u>8.75</u> | <u>8.75</u> | <u>8.35</u> |
| School Districts within the County: | | | | | |
| Chippewa Local | 43.00 | 41.00 | 41.00 | 41.10 | 41.90 |
| Dalton Local | 43.60 | 43.60 | 43.60 | 43.60 | 43.60 |
| Greene Local | 50.75 | 50.85 | 50.85 | 50.45 | 51.35 |
| North Central Local | 31.00 | 31.60 | 31.60 | 32.00 | 34.80 |
| Northwestern Local | 34.90 | 31.50 | 31.50 | 31.70 | 31.70 |
| Orrville Local | 46.60 | 46.60 | 46.60 | 46.60 | 46.66 |
| Rittman Exempted Village | 54.80 | 54.80 | 54.80 | 54.80 | 54.80 |
| Southeast Local | 46.35 | 46.65 | 46.65 | 47.25 | 48.50 |
| Triway Local | 44.20 | 45.20 | 45.20 | 42.20 | 42.20 |
| Wooster City | 65.20 | 65.20 | 65.20 | 65.20 | 59.15 |
| Overlapping School Districts: | | | | | |
| East Holmes Local | 26.65 | 27.55 | 27.55 | 26.40 | 26.70 |
| West Holmes Local | 33.80 | 35.60 | 35.60 | 36.10 | 36.30 |
| Hillsdale Local | 49.40 | 49.40 | 49.40 | 49.40 | 41.50 |
| Northwest Local | 61.20 | 54.20 | 54.20 | 55.10 | 55.60 |
| Tuslaw Local | 60.70 | 53.90 | 53.90 | 53.90 | 53.90 |
| Vocational Schools: | | | | | |
| Ashland - West Holmes | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| Buckeye | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Stark Area | 2.00 | 3.20 | 3.20 | 3.30 | 3.30 |
| Wayne County Career Center | 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| Corporations: | | | | | |
| Apple Creek | 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| Burbank | 15.80 | 11.80 | 11.80 | 11.80 | 11.80 |
| Congress | 13.40 | 13.40 | 13.40 | 13.40 | 13.40 |
| Creston | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| Dalton | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| Doylestown | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| Fredericksburg | 12.10 | 12.10 | 12.10 | 12.10 | 12.10 |
| Marshalville | 4.50 | 4.00 | 4.00 | 4.00 | 4.00 |
| Mount Eaton | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Orrville | 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| Rittman | 7.50 | 7.50 | 7.50 | 7.50 | 7.10 |
| Shreve | 2.70 | 2.80 | 2.80 | 2.80 | 2.80 |
| Smithville | 2.70 | 4.10 | 4.10 | 4.10 | 4.10 |
| West Salem | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| Wooster | 4.20 | 4.20 | 4.20 | 4.20 | 4.20 |

| 1997 | 1996 | 1995 | 1994 | 1993 |
|------|------|------|------|------|
| 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 4.00 | 4.00 | 4.00 | 3.00 | 3.00 |
| 0.70 | 0.70 | 0.70 | 0.70 | 0.70 |
| 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| 8.35 | 8.35 | 8.35 | 7.35 | 7.35 |

| | | | | |
|-------|-------|-------|-------|-------|
| 41.90 | 41.90 | 40.20 | 41.80 | 43.80 |
| 43.60 | 43.60 | 43.60 | 43.60 | 43.60 |
| 51.35 | 44.45 | 44.45 | 44.45 | 38.55 |
| 35.10 | 35.10 | 36.50 | 37.00 | 37.20 |
| 31.70 | 31.70 | 33.30 | 33.30 | 26.40 |
| 48.06 | 46.80 | 42.00 | 42.00 | 42.00 |
| 54.80 | 54.80 | 46.20 | 46.20 | 46.20 |
| 48.50 | 41.80 | 42.10 | 40.20 | 45.10 |
| 42.20 | 42.20 | 42.20 | 42.20 | 36.30 |
| 62.15 | 62.15 | 62.15 | 62.15 | 55.20 |

| | | | | |
|-------|-------|-------|-------|-------|
| 27.45 | 27.75 | 28.65 | 25.45 | 25.95 |
| 37.60 | 37.70 | 32.60 | 28.00 | 28.00 |
| 41.50 | 41.50 | 41.50 | 41.50 | 41.50 |
| 57.40 | 57.80 | 57.90 | 59.90 | 60.10 |
| 53.90 | 53.90 | 53.90 | 53.90 | 46.40 |

| | | | | |
|------|------|------|------|------|
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| 2.80 | 2.80 | 2.80 | 1.80 | 1.80 |
| 3.50 | 3.50 | 2.00 | 3.20 | 3.20 |
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |

| | | | | |
|-------|-------|-------|-------|-------|
| 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| 11.80 | 5.80 | 11.80 | 11.78 | 11.80 |
| 7.40 | 7.40 | 10.40 | 10.40 | 5.40 |
| 13.00 | 13.00 | 13.70 | 13.70 | 13.70 |
| 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| 12.10 | 12.10 | 12.10 | 12.10 | 12.10 |
| 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| 7.10 | 7.10 | 7.10 | 6.90 | 7.50 |
| 2.80 | 2.80 | 2.80 | 2.80 | 2.80 |
| 4.10 | 4.10 | 4.10 | 4.10 | 4.10 |
| 3.40 | 6.20 | 6.20 | 6.20 | 3.20 |
| 4.20 | 4.20 | 4.20 | 4.20 | 4.20 |

-- Continued

WAYNE COUNTY, OHIO

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

| | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> | <u>1998</u> |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| Townships: | | | | | |
| Baughman | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 |
| Canaan | 8.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| Chester | 7.20 | 7.20 | 7.20 | 7.20 | 7.20 |
| Chippewa | 7.20 | 6.70 | 6.70 | 6.70 | 6.70 |
| Clinton | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Congress | 5.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| East Union | 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| Franklin | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
| Greene | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| Milton | 6.60 | 6.60 | 6.60 | 6.60 | 6.60 |
| Paint | 11.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| Plain | 4.30 | 4.10 | 4.10 | 4.10 | 4.10 |
| Salt Creek | 8.30 | 8.30 | 8.30 | 8.30 | 8.30 |
| Sugar Creek | 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| Wayne | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| Wooster | 5.90 | 5.90 | 5.90 | 5.90 | 6.90 |
| Other Districts: | | | | | |
| Wayne-Holmes Mental Health | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Town and Country Fire District | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 |
| Wayne County Library | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Central Fire District | 2.50 | - | - | - | - |

Source: Wayne County Auditor

| 1997 | 1996 | 1995 | 1994 | 1993 |
|------|------|------|------|------|
| 4.40 | 4.40 | 4.40 | 4.40 | 4.40 |
| 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| 7.20 | 7.20 | 7.20 | 7.20 | 7.20 |
| 6.70 | 6.70 | 6.70 | 6.70 | 6.70 |
| 4.50 | 4.50 | 4.50 | 4.50 | 5.75 |
| 5.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| 6.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| 5.00 | 5.00 | 4.60 | 4.60 | 4.60 |
| 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| 6.60 | 6.60 | 6.60 | 5.10 | 5.10 |
| 6.00 | 6.00 | 6.00 | 6.00 | 6.00 |
| 4.10 | 4.10 | 4.10 | 4.10 | 3.60 |
| 8.30 | 8.30 | 8.30 | 8.30 | 8.30 |
| 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| 6.90 | 6.90 | 6.90 | 7.40 | 7.40 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 3.30 | 3.30 | 3.00 | 2.30 | 2.30 |
| 1.00 | 1.00 | 1.00 | 1.00 | - |
| - | - | - | - | - |

WAYNE COUNTY, OHIO

ASSESSSED 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 |
| 2002 (b) | \$ 1,442,843,090 | \$ 4,122,408,828 | \$ 283,734,165 | \$ 1,134,936,660 |
| 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 |

(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 | |
| \$ 71,030,760 | \$ 97,685,490 | \$ 1,797,608,015 | \$ 5,355,030,978 | 33.57% |
| 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% |

WAYNE COUNTY, OHIO

**SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS**

| Fiscal Year | Amount Billed | Amount Collected | Percent Collected |
|------------------------|--------------------------|-----------------------------|------------------------------|
| 2002 | \$ 958,354 | \$ 17,558 | 1.83% |
| 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% |

Source: Wayne County Auditor

WAYNE COUNTY, OHIO

COMPUTATION OF LEGAL DEBT MARGIN
DECEMBER 31, 2002

| | Total Debt Limit (1) | Total Voted Debt Limit (2) |
|---|---------------------------------|---------------------------------------|
| Assessed Valuation of the County | \$ 1,797,608,015 | \$ 1,797,608,015 |
| Debt Limitation | 43,440,200 | 17,976,080 |
| Total Outstanding Debt: | | |
| General Obligation Bonds | 12,630,000 | 12,630,000 |
| Exemptions: | | |
| Debt Service Fund Balance | 886,933 | 886,933 |
| Net General Obligation Debt | 11,743,067 | 11,743,067 |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | \$ 31,697,133 | \$ 6,233,013 |

(1) The debt limitation 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 | Ratio of Debt to Assessed Value | Net Bonded Debt Per Capita |
|--------------------|-----------------------------|---------------------------|--------------------------|--------------------------------------|------------------------|--|-----------------------------------|
| 2002 | 112,193 | \$ 1,797,608,015 | \$ 12,630,000 | \$ 886,933 | \$ 11,743,067 | 0.65% | 104.67 |
| 2001 | 111,045 | 1,784,210,213 | 1,248,500 | 218,009 | 1,030,491 | 0.06% | 9.28 |
| 2000 | 111,564 | 1,746,198,671 | 1,362,000 | 287,498 | 1,074,502 | 0.06% | 9.63 |
| 1999 | 111,045 | 1,591,969,055 | 1,568,000 | 385,029 | 1,182,971 | 0.07% | 10.65 |
| 1998 | 110,125 | 1,539,044,444 | 1,771,500 | 278,211 | 1,493,289 | 0.10% | 13.56 |
| 1997 | 109,548 | 1,501,812,893 | 1,972,500 | 277,116 | 1,695,384 | 0.11% | 15.48 |
| 1996 | 108,556 | 1,320,447,464 | 2,171,000 | 243,620 | 1,927,380 | 0.15% | 17.75 |
| 1995 | 104,600 | 1,244,562,297 | 2,367,000 | 283,829 | 2,083,171 | 0.17% | 19.92 |
| 1994 | 103,950 | 1,212,193,820 | 2,563,000 | 144,833 | 2,418,167 | 0.20% | 23.26 |
| 1993 | 103,000 | 1,140,593,930 | 2,794,000 | 117,989 | 2,676,011 | 0.23% | 25.98 |

Source: Wayne County Auditor

WAYNE COUNTY, OHIO

COMPUTATION OF DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
DECEMBER 31, 2002

| <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 | \$ 12,630,000 | 100.00% | \$ 12,630,000 |
| All subdivisions wholly within the county | 39,221,200 | 100.00% | 39,221,200 |
| Total Direct | | | <u>51,851,200</u> |
| Overlapping: | | | |
| City of Norton | 3,800,000 | 0.05% | 1,900 |
| City of Rittman | 2,178,432 | 97.85% | 2,131,596 |
| 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 | 8,663,000 | 95.17% | 8,244,577 |
| 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>11,586,801</u> |
| Grand Total Direct and Overlapping | | | <u>\$ 63,438,001</u> |

(1) Percentages determined by dividing the assessed valuation of the portion 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 |
|------------------------|------------------|-----------------|-----------------------------------|--|---|
| 2002 | \$ 118,500 | \$ 69,963 | \$ 188,463 | \$ 79,715,810 | 0.24% |
| 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% |

(1) Includes general, special revenue, debt service and capital projects funds for fiscal years 2001-2002. Fiscal years 1993-2000 includes general, special revenue, debt service, capital projects and expendable trust funds.

Source: Wayne County Auditor

WAYNE COUNTY, OHIO

PROPERTY VALUE AND NEW CONSTRUCTION
LAST TEN FISCAL YEARS

| Fiscal Year | Real Property Values | | | New Construction | | Total |
|-------------|------------------------------|---------------------------|----------------|------------------------------|---------------------------|---------------|
| | Agricultural/ Residential | Commercial/ Industrial | Tax Exempt | Agricultural/ Residential | Commercial/ Industrial | |
| 2002 | \$ 1,327,899,170 | \$ 308,366,830 | \$ 242,306,700 | \$ 29,378,480 | \$ 9,997,080 | \$ 39,375,560 |
| 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 |

Source: Wayne County Auditor

WAYNE COUNTY, OHIO

**DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

| Fiscal Year | Estimated Population (1) | School Enrollment (2) | Unemployment Rate (3) |
|------------------------|-------------------------------------|----------------------------------|----------------------------------|
| 2002 | 112,193 | 22,754 | 5.40% |
| 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% |

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, 2002

| <u>Taxpayer</u> | <u>Type of Entity</u> | <u>Total Assessed Valuation (1)</u> | <u>Percent of Total Assessed Valuation</u> |
|-----------------------------------|-----------------------|---|--|
| Rubbermaid | Manufacturer | \$ 24,681,740 | 1.37% |
| Luk Incorporated | Manufacturer | 16,663,220 | 0.93% |
| J.M. Smucker Company | Manufacturer | 16,554,720 | 0.92% |
| Gerstenslager Company | Manufacturer | 12,072,320 | 0.67% |
| Bosch Rexroth Coporation | Manufacturer | 8,426,460 | 0.47% |
| Wooster Brush | Maunfacturer | 8,269,120 | 0.46% |
| Caraustar Paperboard | Manufacturer | 8,032,200 | 0.45% |
| Morton International | Manufacturer | 5,886,030 | 0.33% |
| Frito Lay | Manufacturer | 3,359,120 | 0.19% |
| Smith Dairy | Dairy | 3,313,230 | 0.18% |
| Total Top Ten Principal Taxpayers | | <u>\$ 107,258,160</u> | <u>5.97%</u> |
| Total County Assessed Valuation | | <u>\$ 1,797,608,015</u> | |

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

Source: Wayne County Auditor

WAYNE COUNTY, OHIO

TEN LARGEST EMPLOYERS
DECEMBER 31, 2002

| <u>Employer</u> | <u>Location</u> | <u>Industry</u> | <u>Number of Employees</u> |
|-------------------------------|-----------------|-----------------------------|----------------------------|
| 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, 2002

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

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Wayne County, Ohio

ELECTED OFFICIALS
DECEMBER 31, 2002

Board of Commissioners

Mark Sheppard
Fred Cannon
Cheryl Noah

Auditor

Jarra Underwood

Clerk of Courts

Carol White Millhoan

Coroner

Dr. J.T. Questel

Court of Common Pleas

Mark K. Wiest
Robert J. Brown

County Court Judges

Stuart K. Miller
D. William Evans

Engineer

Roger Terrill

Probate Court

Raymond Leisy
Interim Appointment

Prosecutor

Martin Frantz

Recorder

Jane Carmichael

Sheriff

Thomas Maurer

Treasurer

Beverly Shaw





**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

FINANCIAL CONDITION

WAYNE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 30, 2003**