



**Mary Taylor, CPA**  
Auditor of State



**WAYNE COUNTY**  
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# Mary Taylor, CPA

Auditor of State

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

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2010. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc., the discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

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

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 18, 2010.

We intend this report solely for the information and use of management, the County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 28, 2010



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

#### Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; 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 reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, Wayne County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements that, while not affecting our opinion on compliance, OMB Circular A-133 requires us to report. The accompanying Schedule of Findings and Questioned Costs lists this instance as Finding 2009-001.

#### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect 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, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, we cannot assure we have identified all deficiencies, significant deficiencies, or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over compliance that we consider to be a material weakness.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2009-001 to be a material weakness.

The County's response to the finding we identified is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

We also noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 18, 2010.

#### **Federal Awards Receipts and Expenditures Schedule**

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2009, and have issued our report thereon dated June 28, 2010, wherein we indicated the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the management, the County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

August 18, 2010, except for the Federal Awards Receipts and Expenditures Schedule which is dated on June 28, 2010.



WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Department of Development)</i>				
Community Development Block Grants/State's Program	BC070781 BC090781 BF070781 BF080781	14.228	\$91,746 - 163,663 158,956	\$81,209 13,896 165,846 156,971
Community Development Block Grants/State's Program			414,365	417,922
Community Development Block Grants Revolving Loans	N/A	14.228	-	327,335
Total Community Development Block Grants/State's Program			414,365	745,257
Home Investment Partnerships Program	BC070782 BC090782	14.239	170,289 -	111,140 8,671
Home Investment Partnerships Program Loans	N/A	14.239	-	33,223
Total Home Investment Partnerships Program			170,289	153,034
Total U.S. Department of Housing and Urban Development			<b>584,654</b>	<b>898,291</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Direct Award)</i>				
Bulletproof Vest Partnership Program	N/A	16.607	-	585
ARRA - Edward Byrne Memorial Justice Assistance Grant/Program/Grants to Units of Local Governments	N/A	16.804	15,687	15,687
Public Safety Partnership and Community Policing Grants	N/A	16.710	582,736	582,736
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Edward Byrne Memorial Justice Assistance Grant Program	2004-JG-A01-6445 2007-JG-LLE-5239A 2007-JG-D-016463 2006-JG-D-016463A	16.738	35,067 5,590 1,992 7,689	37,962 5,590 - 10,945
Total Edward Byrne Memorial Justice Assistance Grant Programs			50,338	54,497
ARRA - Edward Byrne Memorial Justice Assistance Grant Program Grants to States and Territories	2009-RA-A01-2249	16.803	-	6,200
<i>(Passed through Ohio Attorney General)</i>				
Crime Victim Assistance	2009VAGENE254 2010VAGENE254 2009VACHAE515 2010VACHAE515	16.575	44,063 6,887 12,762 4,680	50,809 16,893 14,180 3,120
Total Crime Victim Assistance			68,392	85,002
Total U.S. Department of Justice			<b>717,153</b>	<b>744,707</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
State Homeland Security Grant Program	2007-GE-T7-0030	97.067	107,249	107,249
Emergency Management Performance Grants	2007-EM-E7-0085 2008-EM-E7-0085	97.042	16,186 80,438	16,186 80,438
Total Emergency Management Performance			96,624	96,624
Hazard Mitigation Grant Program	FEMA-DR-1580.5-OH	97.039	100,092	100,092
Total U.S. Department of Homeland Security			<b>303,965</b>	<b>303,965</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster: Special Education_Grants to States	071191-6B-SF-09 071191-6B-SF-10	84.027	53,375 6,882	53,375 -
Total Special Education Grants to States			60,257	53,375
ARRA - Special Education Grants to States Total Special Education_Grants to States	071191-6B-SF-10	84.391	14,540 74,797	14,540 67,915
Special Education_Preschool Grants	071191-PGS1-09 071191-PGS1-10	84.173	9,129 1,027	9,129 -
Total Special Education_Preschool Grants			10,156	9,129
Total Special Education Cluster			84,953	77,044
State Grants for Innovative Programs	071191-C2-S1-09	84.298	64	74
Total U.S. Department of Education			<b>85,017</b>	<b>77,118</b>

WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>(Passed through the Ohio Department of Education)</i>				
National School Lunch Program	071191-LLP4-2009	10.555	15,475	15,475
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
Supplemental Nutrition Assistance Program Cluster: Supplemental Nutrition Assistance Program	G-89-20-1168/G-1011-11-5131	10.551	10,225	9,330
Supplemental Nutrition Assistance Program (Administrative Costs)	G-89-20-1168/G-1011-11-5131	10.561	909,085	556,188
ARRA - Supplemental Nutrition Assistance Program (Administrative Costs)	G-89-20-1168/G-1011-11-5131		3,326	44,974
Total Supplemental Nutrition Assistance Program (Administrative Costs)			<u>912,411</u>	<u>601,162</u>
Total Supplemental Nutrition Assistance Program Cluster			<u>922,636</u>	<u>610,492</u>
<i>(Direct Award)</i>				
Water and Waste Disposal Systems for Rural Communities	NA	10.760	114,523	114,523
Water and Waste Disposal Systems for Rural Communities-Loans	NA	10.76	<u>1,202,637</u>	<u>1,202,637</u>
Total Water and Waste Disposal Systems for Rural Communities			<u>1,317,160</u>	<u>1,317,160</u>
Total U.S. Department of Agriculture			<u>2,255,271</u>	<u>1,943,127</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
Promoting Safe and Stable Families	G-89-20-1170/G-1011-11-5133	93.556	43,503	75,618
Temporary Assistance for Needy Families	G-89-20-1168/G-1011-11-5131	93.558	3,714,694	3,271,000
Child Support Enforcement	G-89-20-1169/G-1011-11-5132	93.563	1,068,948	921,242
ARRA - Child Support Enforcement	G-89-20-1169/G-1011-11-5132		30,244	150,970
Total Child Support Enforcement			<u>1,099,192</u>	<u>1,072,212</u>
Child Care and Development Block Grant	G-89-20-1168/G-1011-11-5131	93.575	474,258	688,255
Child Care Mandatory and Matching Funds of the Child Care and Development Block Grant	G-89-20-1168/G-1011-11-5131	93.596	(212,387)	727,851
ARRA - Child Care Development Block Grant	G-89-20-1168/G-1011-11-5131	93.713	380,134	380,134
Total Child Care Development Block Grant Cluster			<u>642,005</u>	<u>1,796,240</u>
Child Welfare Services_State Grants	G-89-20-1170/G-1011-11-5133	93.645	37,648	37,573
Foster Care_Title IV-E	G-89-20-1170/G-1011-11-5133	93.658	785,733	785,733
ARRA - Foster Care_Title IV-E	G-89-20-1170/G-1011-11-5133		44,303	44,303
Total Foster Care			<u>830,036</u>	<u>830,036</u>
Adoption Assistance	G-89-20-1170/G-1011-11-5133	93.659	487,996	490,354
Chafee Foster Care Independence Program	G-89-20-1170/G-1011-11-5133	93.674	17,762	17,325
Medical Assistance Program <i>(Passed through Ohio Department of Job and Family Services)</i>	G-89-20-1168/G-1011-11-5131	93.778	870,510	486,935
ARRA - Medical Assistance Program <i>(Passed through Ohio Department of Development Disabilities)</i>	N/A		324,293	324,293
Total Medical Assistance Program			<u>1,194,803</u>	<u>811,228</u>
Social Services Block Grant <i>(Passed through Ohio Department of Development Disabilities)</i>	MR-85	93.667	71,851	71,932
Social Services Block Grant <i>(Passed through Ohio Department of Job and Family Services)</i>	G-89-20-1168/G-1011-11-5131		520,718	510,736
Total Social Services Block Grant			<u>592,569</u>	<u>582,668</u>
Total U.S. Department of Health and Human Services			<u>8,660,208</u>	<u>8,984,254</u>

WAYNE COUNTY

FEDERAL AWARD RECEIPTS AND EXPENDITURES SCHEDULE  
FOR THE YEAR ENDED DECEMBER 31, 2009

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>(Passed through the Ohio Department of Public Safety)</i>				
State and Community Highway Safety	HVEO-2009-85-00-00-00466-00	20.600	\$17,590	\$14,583
	HVEO-2010-85-00-00-00466-00		-	2,616
Total Community Highway Safety			<u>17,590</u>	<u>17,199</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction	N/A	20.205	269,966	269,966
<i>(Direct)</i>				
Airport Improvement Programs	3-39-0093-1709	20.106	<u>25,575</u>	<u>25,575</u>
Total U.S. Department of Transportation			<u>313,131</u>	<u>312,740</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Workforce Investment Act Cluster:				
Workforce Investment Act Adult Program	2008-7285-1/2009-7285-1	17.258	196,598	329,190
ARRA - Workforce Investment Act Adult Program	2008-7285-1/2009-7285-1		107,335	37,058
Workforce Investment Act Adult Program Administration	2008-7285-1/2009-7285-1		24,706	25,585
Veteran's Short-Term Training Program	2008-7285-1/2009-7285-1		-	239
Total Workforce Investment Act Adult Program			<u>328,639</u>	<u>392,072</u>
Workforce Investment Act Youth Activities	2008-7285-1/2009-7285-1	17.259	191,509	185,577
ARRA - Workforce Investment Act Youth Activities	2008-7285-1/2009-7285-1		295,581	214,584
Workforce Investment Act Youth Activities Administration	2008-7285-1/2009-7285-1		14,912	4,198
Youth Employment Project	2008-7285-1/2009-7285-1		<u>127,242</u>	<u>120,742</u>
Total Workforce Investment Act Youth Activities			<u>629,244</u>	<u>525,101</u>
Workforce Investment Act Dislocated Worker	2008-7285-1/2009-7285-1	17.260	327,197	205,401
ARRA - Workforce Investment Act Dislocated Worker	2008-7285-1/2009-7285-1		105,374	103,834
Workforce Investment Act Dislocated Worker Administration	2008-7285-1/2009-7285-1		29,591	44,213
Incumbent Worker Training	2008-7285-1/2009-7285-1		250	11,163
CAA Demo Grant	2008-7285-1/2009-7285-1		-	247,500
Total Workforce Investment Act Dislocated Worker			<u>462,412</u>	<u>612,111</u>
Total Workforce Investment Act Cluster			<u>1,420,295</u>	<u>1,529,284</u>
Total U.S. Department of Labor			<u>1,420,295</u>	<u>1,529,284</u>
<b>U.S. GENERAL SERVICES ADMINISTRATION</b>				
on Behalf of the Election Assistance Commission				
<i>(Passed through the Ohio Secretary of State)</i>				
Help America Vote Act Requirements Payments	HAVA, Title II, 251	90.401	<u>12,020</u>	<u>12,020</u>
Total U.S. General Services Administration			<u>12,020</u>	<u>12,020</u>
TOTAL			<u>14,351,714</u>	<u>\$14,805,506</u>

See accompanying Notes to the Federal Award Receipts and Expenditures Schedule

## WAYNE COUNTY

### NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE FISCAL YEAR ENDED DECEMBER 31, 2009

#### NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) reports Wayne County's (the County's) federal award programs' receipts and disbursements. The schedule has been prepared on the cash basis of accounting.

#### NOTE B - SUBRECIPIENTS

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

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

#### NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the accompanying Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

Activity in the CDBG revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 1, 2009	\$324,728
Loans made	100,000
Loan principal repaid	<u>36,565</u>
Ending loans receivable balance as of December 31, 2009	\$388,163
Cash balance on hand in the revolving loan fund as of December 31, 2009	\$29,704
Administrative costs expended during 2009	4,335

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2009, the County estimates \$35,575 to be uncollectible.

#### NOTE D - FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2009, housing revolving loan funds amounts to \$46,427.

**WAYNE COUNTY**

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE  
FISCAL YEAR ENDED DECEMBER 31, 2009  
(Continued)**

**NOTE E - MATCHING REQUIREMENTS**

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

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WAYNE COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 OMB CIRCULAR A -133 § .505  
 DECEMBER 31, 2009

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 weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	Yes
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	Yes

<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Temporary Assistance for Needy Families CFDA #93.558 Child Care Development Block Grant Cluster CFDA #93.575, 93.596, 93.713 Workforce Investment Act CFDA #17.258, 17.259, 17.260 Medical Assistance Program CFDA #93.778 Child Support Enforcement CFDA #93.563 Foster Care_Title IV-E CFDA #93.658 Supplemental Nutrition Assistance Program Cluster CFDA #10.551, 10.561 Public Safety Partnership and Community Policing Grants CFDA #16.710 Social Services Block Grant CFDA #93.667 Adoption Assistance CFDA #93.659 Water and Waste Disposal Systems for Rural Communities CFDA #10.760
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 446,449 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

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

None



<b>3. QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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<b>Finding Number</b>	2009-001
<b>CFDA Title and Number</b>	Workforce Investment Act Cluster, CFDA #17.258, 17,259 and 17.260; Temporary Assistance for Needy Families, CFDA # 93.558; Child Care Cluster, CFDA # 93.575, 93.596, and 93.713; Supplemental Nutrition Assistance Program Cluster, CFDA # 10.561; Medical Assistance Program, CFDA # 93.778
<b>Federal Award Number / Year</b>	2009
<b>Federal Agency</b>	U.S. Department of Health and Human Services
<b>Pass-Through Agency</b>	Ohio Department of Jobs and Family Services

**Questioned Costs/Noncompliance/Material Weakness**

**2 CFR Part 225, App.B Section 37.c** indicates rental costs under “less-than-arm’s-length” leases are allowable only up to the amount (as explained in section 37.b of the appendix) that would be allowable had title to the property vested in the County. For this purpose, a less than-arm’s length lease is one under which one party to the lease agreement (the County) is able to control or substantially influence the actions of the other (the County Department of Job and Family Services). Such leases included, but are not limited to those between divisions of a governmental unit. 2 C.F.R. Part 225, App.B Section 37.b indicates the allowable amounts to be considered had the County Job and Family Services held title to the property includes expenses such as depreciation or use allowance, maintenance, taxes and insurance.

**2 CFR Part 225, App. B Section 23.b** states financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980, is allowable subject to the conditions in section 23.b(1) through (4) of the appendix.

Additionally, **Ohio Admin. Code Section 5101:9-4-11(A)** indicates, the county family service agency shall follow federal, state, and local regulations when seeking federal financial participation for costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with Office of Budget and Management (OMB) Circular A-87, attachment B and Code of Federal Regulations 2 CFR Part 225.

The Wayne County Job and Family Services department leases a facility from Wayne County Board of Commissioners. Since both parties are divisions of the same governmental unit, this lease agreement appears to constitute a “less-than-arm’s-length” agreement and is therefore subject to the limitations of 2 CFR Part 225, App. B Section 37.c.

During 2009, a total of \$100,735 of rental payments was paid by the Wayne County Job and Family Services department to Wayne County and was included as indirect costs in the department’s Income Maintenance and Social Services indirect cost pools. The depreciation and debt interest expense for the buildings the department rents from the County totaled \$46,048 which is the maximum rental payments allowable per 2 CFR part 225, App. B Section 37.b. Maintenance and insurance are paid separately through the County Job and Family Services indirect costs pools and are therefore not included as part of the rent.

**FINDING NUMBER 2009-001 (Continued)**

The unallowable cost is shown in the schedule below:

Acquisition cost of the building	\$1,312,520
Expected useful life of asset	40 years
Annual depreciation calculation	32,813
Annual interest on building bond (2009)	<u>13,235</u>
Total allowable rental cost	\$46,048
Total rent paid by Wayne JFS	<u>\$100,735</u>
Unallowable rental costs	<u><u>\$54,687</u></u>

Of the \$54,687 excess cost, all was allocated through an indirect cost pool to the Job and Family Service departments federally funded programs as noted in the following table. Of the \$54,687 allocated to the individual programs, \$39,424 was funded from Federal dollars and the remaining \$15,263 was funded from state (GRF) monies, which is in violation of Ohio Admin. Code Section 5101:9-4-11(A) listed above.

<u>CFDA(s)</u>	<u>Federal Program</u>	<u>Excess Rent Allocation</u>
17.258, 17.259, 17.260	Workforce Investment Act (WIA) Cluster	\$3,962
93.558	Temporary Assistance for Needy Families	14,843
93.575, 93.596, 93.713	Child Care Development Block Grant Cluster	3,911
10.551, 10.561	Supplemental Nutrition Assistance Program Cluster	9,297
93.778	Medical Assistance Program/NET	<u>7,411</u>
	Total	<u><u>\$39,424</u></u>

All programs listed above are major federal programs.

The excess rent paid with TANF dollars are in excess of \$10,000 and therefore considered questioned costs under OMB Circular A133 §\_\_\_\_.510 (a)(3).

The Board of county Commissioners should modify the building lease agreement with the County JFS so that the lease amount will not exceed the amount allowed in accordance with applicable requirements.

**Officials' Response:** Wayne County Department of Job and Family Services (herein referred to as Agency) acknowledges that during Calendar Year (CY) 2009 the Agency inadvertently coded \$54,687 of Building Lease costs to the Shared Cost Pool (Financial Code 010-529205). The Agency had used a previously agreed upon and ODJFS approved formula for distributing these lease costs.

The Agency has taken two corrective actions, one to amend and repay the overage and one to assure proper cost distribution going forward.

Action 1 - Since Calendar Year (CY 2009) and one half of Fiscal Year 2009 (Jan 2009 – June 2009) are closed, the Agency made a coding correction to repay \$54,688.33 on June 30, 2010. The Agency made a correction financial adjustment subtracting the \$54,688.33 from financial code 010-529205 and adding the expense to Non-reimbursable financial code 899-551000. The costs were then distributed based on the current quarter Full-Time Equivalence (FTE) report in effect for June 2010.

Action 2 – The Agency has established a lease payment schedule to properly account for the cost distribution based on interest as paid and principal as depreciated over 40 years. The current monthly billing of \$9,019.94 is distributed as \$792.02 Interest, \$3,085.79 Principal, \$5,142.13 Non-Reimbursable.

**FINDING NUMBER 2009-001 (Continued)**

Regarding O.A.C. Section 5101:9-4-11 Rental costs and lease agreements.

- (A) The county family service agency shall follow federal, state, and local regulations when seeking federal financial participation (FFP) for the costs associated with the rent or lease of property or equipment. The costs must be necessary and reasonable for proper and efficient performance and administration of the specific program financing the cost and must be in compliance with office of budget and management (OMB) Circular A-87, attachment B and Code of Federal Regulations (C.F.R.) 2 C.F.R. part 225.

The Agency uses Financial Code 010-529205 to account for Shared Operational Costs. The costs are distributed by means of the FTE to the Income Maintenance Cost Pool and then to the program by means of the Random Moment Studies (RMS). A portion of these expenses are distributed to the Income Maintenance Control Allocation which is State funded but allocated to the County as a portion of County administration.

In summary, Wayne County Department of Job and Family Services has made every effort to correct the issue of proper and allowable lease cost distribution. The discrepancy, as noted above, was repaid on June 30, 2010 through a financial adjustment and credited to the financial code from which the original expense was charged. The cost of each future invoice will reflect only allowable interest and principal as a Shared Expense.


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# COMPREHENSIVE ANNUAL FINANCIAL REPORT



*For the fiscal year end December 31, 2009*





COMPREHENSIVE  
ANNUAL  
FINANCIAL  
REPORT

**of Wayne County, Ohio**

*for the fiscal year end December 31, 2009*



Prepared by the Auditor's Office

*Jarra C. Underwood*

426 West Liberty Street

Wooster, Ohio 44691



**Wayne County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2009*

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# INTRODUCTION









June 28, 2010

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

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2009. 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.

## **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.

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 Community Mental Health District

**Jointly Governed Organizations**

Stark Regional Community Corrections Center  
Medway Drug Enforcement Agency  
Northeast Ohio Network

**Related Organizations**

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

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

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

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

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

**THE COUNTY AND FORM OF GOVERNMENT**

*Profile of 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 555 square miles with approximately 114,200 residents and ranks 24<sup>th</sup> largest county in Ohio.

*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 59,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was completed in 2008. 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 governments 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, two Court of Common Pleas Judges, two County Municipal Court Judges, Engineer, Probate Court Judge, Prosecutor, and Sheriff.

## **LOCAL ECONOMY**

Wayne County is fortunate to have a diversified economic base consisting of wire products, food processing, health care, paint supplies, automotive parts, fire apparatus equipment and agribusiness. The County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character and ambiance, and the Elected Officials are cognizant of the fact that the County is rich in natural beauty and natural wonders and they are continually working to protect our unique flavor and diversity.

A number of state highways traverse the County, which provide a direct link to the markets of metropolitan areas of Akron, Cleveland and Columbus. With access to major thoroughfares, the County benefits from trucking terminals of several large carriers located in the County.

Air service is easily accessible to industry and residents as are major railroad lines. These forms of commercial transportation enhance the County's ability to attract businesses.

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

Tourism is a big diverse composite of economic activities in the County including transportation, recreation, retail lodging and food and beverage sectors. Popular attractions are Lehman's Old Time Hardware, the Ohio Light Opera, the Secrest Arboretum, Johnson Woods State Nature Preserve or the 5,000 acre Killbuck Marsh wildlife area. Visitors to Wayne County generated business sales of \$198 million and sustained 5% of private sector jobs.

The economy of Wayne County consists of a diverse mixture of agriculture production, manufacturing including particular strengths in metals, advanced materials and energy industry components, agribusiness and food processing, education and research as well as financial and business services.

J.M. Smucker and the Wooster Brush companies 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.

Unemployment in Wayne County for 2009 was 9.7%, which was lower than the state average of 10.9% and slightly lower than the national average of 10.0%.

With the steady growth both in residential and commercial construction, the financial outlook for the County appears positive. While the County has benefited from growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 270,000 acres of total farming land and \$200 million in annual cash receipts from farm commodities. Wayne County ranked 1<sup>st</sup> in hay with 35,000 acres in production, first in cattle and milk cows and 5,300 acres of oats were planted in earning the county a second place ranking in the state. Wayne County agriculture is also experiencing significant growth in fruit, vegetable and poultry sectors with many of these operations targeting local and organic niche markets. Leaders of the County will continue working hard to bridge the gap over the next 10 years as Wayne County migrates from more of rural to an urban county to ensure a strong economy and quality way of life.

## **MAJOR INITIATIVES**

### ***Current Projects***

Very few facility capital improvement projects were undertaken in 2009 by the County. With improvements to County owned buildings being addressed on an as needed basis. The Wayne County Courthouse is a primary concern needing structural and cosmetic improvements.

The economic condition in 2009, although challenging, had some positive attributes. Residential and agricultural development added \$38,000,000 to the tax base in the County, the total commercial and industrial development exceeded \$46,000,000. The following companies made initial investments or expanded their operations in 2009.

*Tekfor* doubled its employment base and invested more then \$6 million in new equipment.

*Tyler Grain & Fertilizer*, one of Wayne Counties oldest industries, built a \$1.5 million 91,000 square foot storage facility onto its Smithville Campus.

*Global Body* and *Will-Burt* signed military contracts that will ensure their viability for the future.

*The J.M. Smucker Company* continues to develop their Orrville campus, expanding the Paul Smucker Auditorium, completing a 45,000 square foot addition along with nearly tripling vehicle parking spaces. The 90 acre campus saw total investments of nearly \$3 million.

*Norwayne Elementary* opened doors to a new 70,000 square foot crown jewel, with a total investment of nearly \$12 million.

*Wayne College* opened doors on its new \$9.3 million student life building.

*The BioHio Research Park* improvements continue. To date \$3.2 million has been constructed.

*Bekaert*, a wire extrusion company, added \$2.2 million in machinery and equipment.

### ***FUTURE PROJECTS***

*Tekfor* has plans to expand their facility by 40,000 square feet.



*The J.M. Smucker Company* announced plans to add a 140,000 square foot, four story office complex which will hold 500 offices and several conference rooms. This project will be designed to minimize its impact on the environment.

*Smith Dairy* has plans for a \$20 million project.

*Orrvillion* is moving operations to Orrville and will invest \$20 million to an existing facility adding 80,000 square feet and creating 300 jobs.

A \$20 million Plant and Annual Research facility will locate on the *BioHio* campus.

*Wooster Hospital* plans to complete a \$13 million, 46,000 square foot patient tower.

*Orrville Schools* will continue to complete their school campus renovation with the addition of an elementary building, investing \$12 million.

*The Wayne County Schools Career Center* will complete an overhaul, investing nearly \$3 million adding a “Swing Space” to be used for adult education.

## **DEPARTMENTAL FOCUS**

### ***Auditor’s Office***

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

The Auditor’s office continues to build and enhance the Geographic Information Systems working toward on-line aerial maps. Through cooperative efforts with the City of Orrville, City of Wooster and several County departments’ aerial maps will be updated providing citizens, businesses and local governments with current aerial photography.

Technology is on the move, which will equate to better service of the public and other government agencies.

## **FINANCIAL INFORMATION**

### ***Budgetary and Internal Control***

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

The County utilizes a fully automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment 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, except for the airport special revenue fund and the care center resident trust private purpose trust fund. The level of budgetary

control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object level within each department.

### ***Accounting System***

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

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

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

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

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County’s finances for 2009 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

### **Financial Highlights**

***Internal Service Fund*** - The only internal service fund of the County is the Health Care fund. The internal service fund has \$(214,032) in net assets at December 31, 2009. This balance is the result of a shortfall in the current year’s resources from charging back the County funds, and several governmental units within the County, that participate in the self-insurance program. Based on timing of these charges and related expenses, the self insurance fund balance can occasionally be reported as a negative amount.

***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 \$113,405,010 at December 31, 2009. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County’s private purpose trust funds, which include the Care Center Residents Trust and the Children Services Trust, have net assets of \$214,528 at December 31, 2009.

### **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, 2009, the County’s investments were limited to federal agency securities, repurchase agreements, certificates of deposit and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio). The total amount of investment income earned by governmental activities was \$772,895 for the year ended December 31, 2009, \$13,968 being credited directly to program revenues.

Protection of the County's cash and investments is provided by the Federal Deposit Insurance Corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. As required under Ohio law, pooled securities have been pledged in an amount equal to 105% of the total deposits, to secure the repayment of all public moneys deposited in a financial institution. A detailed description of the County's investment function is described in Note 4 to the financial statements.

### **Risk Management**

The County has contracted with Arthur J. Gallagher & Company and the Public Entity Risk Consortium (PERC) 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 Scottsdale Surplus Lines Company to provide social service 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, 2009, by the Auditor of State's Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

The County participates in the federal "single audit" program which consists of a single audit of all federal and federal flow through funded programs administered by the County. Congressional legislation made the "single audit" program mandatory for most local governments, including Wayne County. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Federal Awards Receipts and Expenditures Schedule, 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 provide our citizens and other interested persons, detailed information concerning the financial condition of the County, with particular emphasis placed on the utilization of resources during the past fiscal year. It is also intended that this report serves as a guide in formulating policies and in conducting the County's future day-to-day activities. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

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

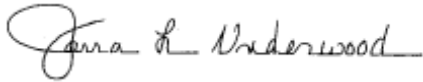
## **Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2008. This was the thirteenth 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, thus 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 Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. I appreciate The Ohio State University and The Ohio Research and Development Center for allowing us to feature their campus on our cover as well as Mauricio Espinoza and Lindsay Zemrock for facilitating the cover design. Due credit should also be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. 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 dark ink and is positioned above the typed name.

Jarra L. Underwood  
Wayne County Auditor





# WAYNE COUNTY, OHIO Elected Officials

*December 31, 2009*

*Ann M. Obrecht - Jim Carmichael - Scott Wiggam*  
**Board of Commissioners**

*Carol White Millhoan - William G. Rickett*  
**County Court Judges**

*Robert J. Brown - Mark K. Wiest*  
**Court of Common Pleas**

*Thomas Maurer*  
**Sheriff**

*Martin Frantz*  
**Prosecutor**

*Raymond Leisy*  
**Probate Court Judge**

*Beverly Shaw*  
**Treasurer**

*Jarra C. Underwood*  
**Auditor**

*Jane Carmichael*  
**Recorder**

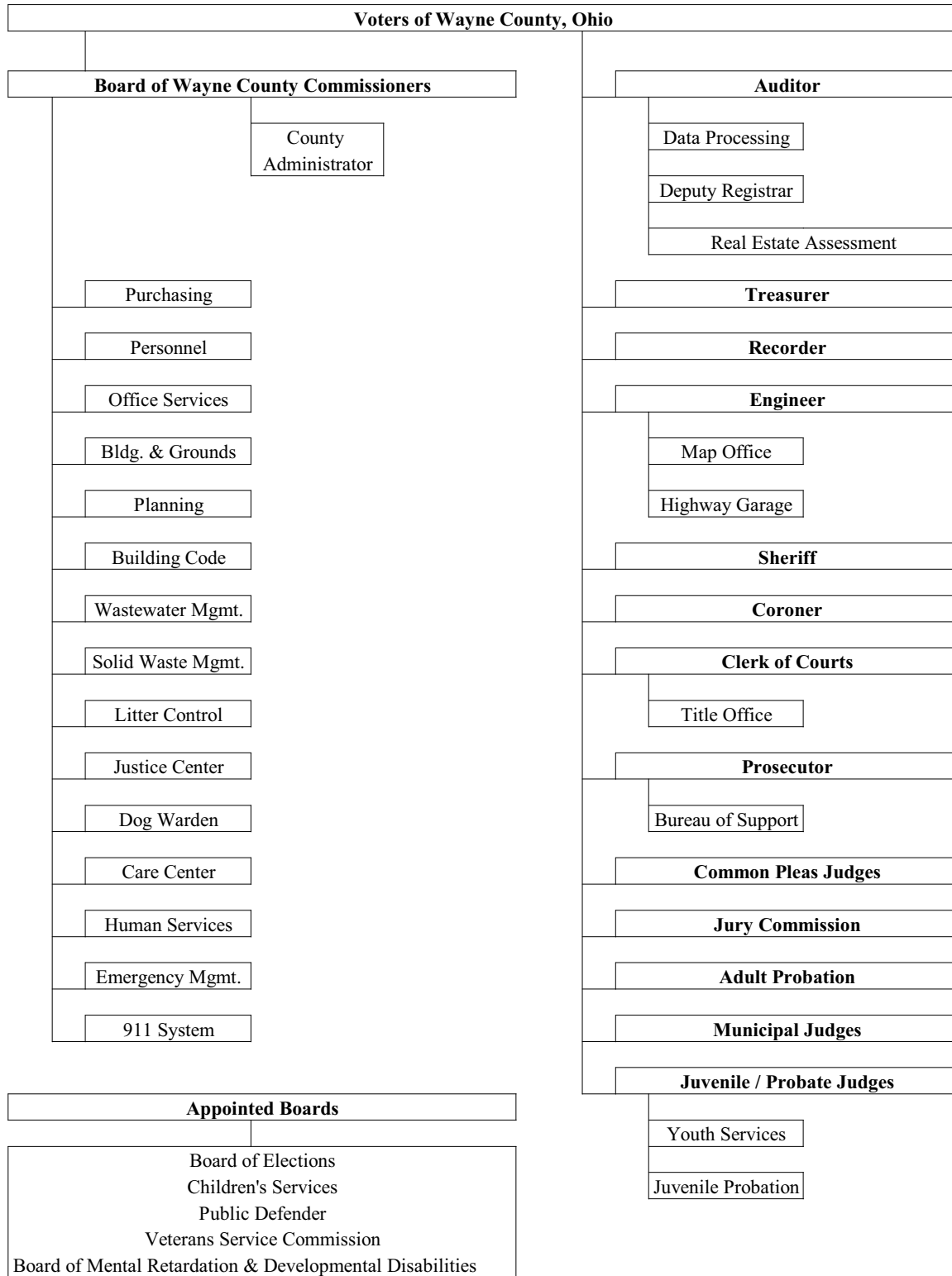
*Dr. Amy Tolliff*  
**Coroner**

*Jim Neal*  
**Clerk of Courts**

*Roger Terrill*  
**Engineer**



**Wayne County, Ohio**  
 ORGANIZATION CHART  
 DECEMBER 31, 2009



# 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, 2008

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







# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2009, 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 opinions on these financial statements based on our audit. We did not audit the financial statements of Nick Amster Sheltered Workshop, Inc., which represent 3%, 4%, and 18%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component unit and the remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Nick Amster Sheltered Workshop, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. 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 the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and the remaining fund information of Wayne County, Ohio, as of December 31, 2009, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General, Motor Vehicle and Gas Tax, County Board of Mental Retardation and Developmental Disabilities, Job and Family Services, Wayne County Care Center, and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509  
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining non-major fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

June 28, 2010



**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009

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, 2009. 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 2009 are as follows:

- The total net assets of the County decreased \$231,104. Net assets of governmental activities decreased \$1,634,836, which represents a 1.4% decrease over 2008. Net assets of business-type activities increased \$1,403,732 or 21.2% from 2008.
- General revenues accounted for \$26,674,343 or 37.2% of total governmental activities revenue. Program specific revenues accounted for \$45,036,497 or 62.8% of total governmental activities revenue.
- Governmental activities capital assets decreased \$2,534,036. Business-type activities capital assets increased \$2,750,145.
- The County had \$73,345,676 in expenses related to governmental activities; \$45,036,497 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$26,674,343 were not sufficient enough to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$22,139,285 in 2009, a decrease of \$2,105,688 or 8.7% from 2008 revenues. The expenditures of the general fund totaled \$22,206,635 in 2009, a decrease of \$2,017,095 or 8.3% from 2008 expenditures.
- The county board of mental retardation and developmentally disabled (MRDD) special revenue fund, the County's second largest major fund, had revenues of \$13,248,580 in 2009, an increase of \$1,659,985 or 14.3% from 2008 revenues. The expenditures totaled \$12,920,153 in 2009, an increase of \$643,682 or 5.2% from 2008 expenditures.
- In the general fund, the actual revenues came in \$1,541,667 higher than they were originally budgeted, and actual expenditures were \$2,590,731 lower than the amount in the original budget.

**Using this Comprehensive Annual Financial Report (CAFR)**

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

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009

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 six major governmental funds. The general fund is the largest major fund.

**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 2009?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net 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.

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the motor vehicle and gas tax, county board of mental retardation and developmentally disabled (MRDD), job and family services, children services board, and Wayne County care center special revenue funds. The analysis of the County's major funds begins on page 10. The County's major proprietary funds are the sanitary sewer district and water district funds.

***Governmental Funds***

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

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

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 18-30 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 and water 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 31-33 of this report.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2009**

***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 34-35 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 36-68 of this report.

**Government-Wide Financial Analysis**

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2009 compared to 2008.

*Table 1 Net Assets*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
<b><i>Assets</i></b>						
<i>Current and Other Assets</i>	\$ 63,329,085	\$ 62,227,540	\$ 1,806,850	\$ 1,498,878	\$ 65,135,935	\$ 63,726,418
<i>Capital Assets, Net</i>	<u>88,165,541</u>	<u>90,699,577</u>	<u>11,355,249</u>	<u>8,605,104</u>	<u>99,520,790</u>	<u>99,304,681</u>
<i>Total Assets</i>	<u>151,494,626</u>	<u>152,927,117</u>	<u>13,162,099</u>	<u>10,103,982</u>	<u>164,656,725</u>	<u>163,031,099</u>
<b><i>Liabilities</i></b>						
<i>Other Liabilities</i>	20,759,184	19,906,473	1,258,507	786,061	22,017,691	20,692,534
<i>Long-Term Liabilities:</i>						
<i>Due Within One Year</i>	1,498,621	1,545,930	42,678	38,043	1,541,299	1,583,973
<i>Due In More Than One Year</i>	<u>10,979,991</u>	<u>11,583,048</u>	<u>3,818,967</u>	<u>2,641,663</u>	<u>14,798,958</u>	<u>14,224,711</u>
<i>Total Liabilities</i>	<u>33,237,796</u>	<u>33,035,451</u>	<u>5,120,152</u>	<u>3,465,767</u>	<u>38,357,948</u>	<u>36,501,218</u>
<b><i>Net assets</i></b>						
<i>Invested In Capital Asset, Net of Related Debt</i>	79,056,814	81,110,577	7,246,212	5,752,050	86,303,026	86,862,627
<i>Restricted</i>	32,517,772	29,680,711	-	-	32,517,772	29,680,711
<i>Unrestricted</i>	<u>6,682,244</u>	<u>9,100,378</u>	<u>795,735</u>	<u>886,165</u>	<u>7,477,979</u>	<u>9,986,543</u>
<i>Total Net Assets</i>	<u>\$ 118,256,830</u>	<u>\$ 119,891,666</u>	<u>\$ 8,041,947</u>	<u>\$ 6,638,215</u>	<u>\$ 126,298,777</u>	<u>\$ 126,529,881</u>



**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2009, the County's assets exceeded liabilities by \$126,298,777. This amounts to \$118,256,830 in governmental activities and \$8,041,947 in business-type activities.

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 60.4% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt were \$86,303,026 at December 31, 2009. 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, 2009, 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.

A portion of the County's net assets, \$32,517,772 or 25.7%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$7,477,979 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net assets for governmental activities and business-type activities for 2009 compared to 2008.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2009**

*Table 2 - Changes in Net Assets*

	Governmental Activities		Business-Type Activities		Totals	
	2009	2008	2009	2008	2009	2008
<b>Revenues:</b>						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$ 11,734,283	\$ 11,567,998	\$ 639,967	\$ 671,652	\$ 12,374,250	\$ 12,239,650
Operating Grants, Contributions, and Interest	32,132,163	30,418,130	1,703,293	8,250	33,835,456	30,426,380
Capital Grants and Contributions	1,170,051	1,383,906	-	193,445	1,170,051	1,577,351
<i>General Revenues:</i>						
Property Taxes	13,435,681	14,465,529	-	-	13,435,681	14,465,529
Sales Tax	8,883,122	10,613,699	-	-	8,883,122	10,613,699
Grants and Entitlements	2,671,454	3,379,153	-	-	2,671,454	3,379,153
Investment Earnings	759,046	2,356,663	-	-	759,046	2,356,663
Miscellaneous	925,040	473,303	24,146	144,145	949,186	617,448
<b>Total Revenues</b>	<b>71,710,840</b>	<b>74,658,381</b>	<b>2,367,406</b>	<b>1,017,492</b>	<b>74,078,246</b>	<b>75,675,873</b>
<b>Program Expenses:</b>						
<i>General Government:</i>						
Legislative and Executive	8,472,416	9,049,807	-	-	8,472,416	9,049,807
Judicial	5,809,837	6,108,809	-	-	5,809,837	6,108,809
Public Safety	11,608,557	11,909,180	-	-	11,608,557	11,909,180
Public Works	8,372,289	9,424,619	-	-	8,372,289	9,424,619
Health	716,856	881,591	-	-	716,856	881,591
Human Services	36,592,414	36,056,689	-	-	36,592,414	36,056,689
Conservation and Recreation	23,925	513	-	-	23,925	513
Economic Development	1,281,177	555,635	-	-	1,281,177	555,635
Urban Development and Housing	25,275	6,714	-	-	25,275	6,714
Other*	-	1,148,460	-	-	-	1,148,460
Interest and Fiscal Charges	442,930	463,922	-	-	442,930	463,922
Sanitary Sewer District	-	-	940,568	970,522	940,568	970,522
Water District	-	-	23,106	110,703	23,106	110,703
<b>Total Expenses</b>	<b>73,345,676</b>	<b>75,605,939</b>	<b>963,674</b>	<b>1,081,225</b>	<b>74,309,350</b>	<b>76,687,164</b>
<b>Change in Net Assets</b>	<b>\$ (1,634,836)</b>	<b>\$ (947,558)</b>	<b>\$ 1,403,732</b>	<b>\$ (63,733)</b>	<b>\$ (231,104)</b>	<b>\$ (1,011,291)</b>

\* Other expenses have been classified as Legislative and Executive in 2009.

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009

**Governmental Activities**

Governmental net assets reported an overall decrease of \$1,634,836 in 2009. Although there are several non-operating factors that caused net assets to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net assets of under 2.0%.

The downturn in the economy has impacted sales tax and investments revenues. Sales tax revenues decreased \$1,730,577, or 16.3%. Investment earnings reported a decrease of \$1,597,617, or 67.8%

Human services, which includes supporting the operations of the Wayne County care center, county board of MRDD, job and family services, bureau of support, and the children services board, accounts for \$36,592,414 of expenses, or 49.9% of total governmental expenses of the County. These expenses were funded by \$27,555,678 in program revenues in 2009, compared to \$25,319,944 in 2008.

General government expenses composed of legislative and executive and judicial programs totaled \$14,282,253 or 19.5% of total governmental expenses. General government expenses were covered by \$4,898,562 in program revenues in 2009 as compared to \$5,302,257 in 2008. With the expected downturn in the economy and related revenues, the County was able to implement budget cuts for these expenditures without a cut in services provided to the citizens.

The state and federal government contributed to the County revenues in the amount of \$32,132,163 in operating grants, contributions and interest, and \$1,170,051 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$22,607,341 or 70.4% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$26,674,343, and amounted to 37.2% of total revenues. These revenues primarily consist of property and sales tax revenue of \$22,318,803, or 83.7% of total general revenues in 2009.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2009 compared to 2008. 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, 2009**

*Table 3 - Governmental Activities*

	<i>Total Cost of Services</i>		<i>Net Cost of Services</i>	
	<i>2009</i>	<i>2008</i>	<i>2009</i>	<i>2008</i>
<b>Program Expenses:</b>				
<i>General Government:</i>				
<i>Legislative and Executive</i>	\$ 8,472,416	\$ 9,049,807	\$ (5,395,985)	\$ (5,502,840)
<i>Judicial</i>	5,809,837	6,108,809	(3,987,706)	(4,353,519)
<i>Public Safety</i>	11,608,557	11,909,180	(7,519,012)	(8,716,261)
<i>Public Works</i>	8,372,289	9,424,619	(1,116,649)	(2,373,438)
<i>Health</i>	716,856	881,591	(1,803)	(259,495)
<i>Human Services</i>	36,592,414	36,056,689	(9,036,736)	(10,736,745)
<i>Conservation and Recreation</i>	23,925	513	(15,725)	271,047
<i>Economic Development</i>	1,281,177	555,635	(767,358)	923,731
<i>Urban Redevelopment and Housing</i>	25,275	6,714	-	(6,714)
<i>Other*</i>	-	1,148,460	(25,275)	(1,017,749)
<i>Interest and Fiscal Charges</i>	442,930	463,922	(442,930)	(463,922)
	<u>\$ 73,345,676</u>	<u>\$ 75,605,939</u>	<u>\$ (28,309,179)</u>	<u>\$ (32,235,905)</u>

\*Other expenses have been classified as Legislative and Executive in 2009.

Overall net costs of services decreased \$3,926,726, or 12.2%.

The dependence upon general revenues for governmental activities is apparent, with 38.6% and 42.6% of expenses supported through taxes and other general revenues during 2009 and 2008, respectively.

### **Business-Type Activities**

The sanitary sewer district and the water district are the County's business-type activities. These programs had total revenues of \$2,367,406 and expenses of \$963,674 for fiscal year 2009. The business type activities net asset balance increased \$1,403,732 as compared to the ending 2008 net asset balance. This increase represents 21% of the carryover net asset balance from 2008. The increase was primarily the result of OPWC grant receivable recognized at year end related to sewer construction projects.

### **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, 2009

The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$35,681,331, which is \$1,497,395 more than last year's balance of \$34,183,936, or a 4.3% increase. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund balance decreased in 2009 by \$1,112,498, or 14.1%, as compared to 2008. The primary factor contributing to this decrease was the result of decreased revenues from interest earnings and sales tax revenues, which can be directly tied to the overall downturn in the 2009 economy. The general fund reduced costs as compared to 2008 to help offset these revenue decreases.

The motor vehicle and gas tax fund reported a increase in fund balance of \$577,994, or 31.7% as compared to 2008. This change in fund balance was caused by a decrease in operating costs and strategic timing of needed improvement projects to the County's infrastructure as compared to the timing and amount of available resources. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The county board of MRDD fund reported a increase in fund balance of \$329,479, or 4.4% as compared to 2008. This improvement was achieved by the recognition of a 14.3% increase in revenues combined with a reduction in operating expenses without any reduction in services provided.

The job and family services fund reported an increase in fund balance of \$752,638, or 64.4% as compared to 2008. This increase was the result of departmental budget cuts without a reduction in service.

The Wayne county care center reported a increase in fund balance of \$900,727, or 36.2% as compared to 2008. This change was the result of increase in charges for services revenues coupled with budget cutbacks that most County departments encountered, while not reducing the quality of services provided to the elderly of the county residents.

The children services board fund reported an increase in fund balance of \$161,790, or 2.6% as compared to 2008. This increase is the result of the children services board costs cutting measures in order to build a fund balance reserve, tighten the budget and accumulate resources when possible. Overall revenues and expenditures remained in line as compared to 2008. The strategy adopted by the Board has been implemented in order to have resources available for the periods after the expiration of a tax levy scheduled for 2010 in anticipation of the levy not being renewed by the citizenry.

***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.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2009**

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues only decreased \$72,473 as compared to the original budgeted amount. There were no significant changes during the year. Actual revenues exceeded final budgeted amounts by \$1,614,140, with the most significant excess reported with property tax revenue and interest. Property tax collections were slightly better than expected, taking into consideration of the economy. For interest earnings, the County only budgets 11 months of estimated investment earnings to be conservative.

The final budget for expenditures exceeded final costs by \$2,530,597. The primary causes to this variance were for:

Legislative and Executive

- \$400,000 of budgeted landfill closure costs (See Note 18);
- \$331,872 in unneeded budgeted contingencies

Public Safety

- \$493,317 of budgeted costs not yet spent on the Wireless 911 services (developmental stages);

**Proprietary Funds**

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

**Capital Assets and Debt Administration**

**Capital Assets**

At the end of 2009, the County had \$99,520,790 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$88,165,541 was reported in governmental activities and \$11,355,249 was reported in business-type activities. Table 4 shows 2009 balances compared to 2008:

*Table 4 - Capital Assets at December 31*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Totals</i>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
<i>Land</i>	\$ 5,751,019	\$ 4,961,412	\$ 648,082	\$ 648,082	\$ 6,399,101	\$ 5,609,494
<i>Construction in Progress</i>	-	703,997	2,543,069	414,544	2,543,069	1,118,541
<i>Buildings and Improvements</i>	43,616,529	43,323,088	4,477,440	4,477,440	48,093,969	47,800,528
<i>Equipment</i>	12,686,968	12,737,182	221,683	221,683	12,908,651	12,958,865
<i>Infrastructure</i>	89,136,237	87,677,136	-	-	89,136,237	87,677,136
<i>Sewer Mains</i>	-	-	5,409,826	4,532,823	5,409,826	4,532,823
<i>Less: Accumulated Depreciation</i>	<u>(63,025,212)</u>	<u>(58,703,238)</u>	<u>(1,944,851)</u>	<u>(1,689,468)</u>	<u>(64,970,063)</u>	<u>(60,392,706)</u>
<i>Total</i>	<u>\$ 88,165,541</u>	<u>\$ 90,699,577</u>	<u>\$ 11,355,249</u>	<u>\$ 8,605,104</u>	<u>\$ 99,520,790</u>	<u>\$ 99,304,681</u>

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2009**

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to improvements of the County's infrastructure, more specifically the roads and bridges within the County. In addition to these improvements, the County basis in the Airport land was increased related to costs associated with improvements, demolitions and other costs associated with improvements. Construction in progress in the business-type activities represents costs associated with the Eastwood System and the Batdorf Road Sanitary Sewer projects. See Note 9 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

**Debt Administration**

At December 31, 2009, the County had \$8,908,000 in general obligation bonds, \$200,727 in OPWC loans, and \$3,825,037 in sanitary sewer revenue and improvement bonds. Of this total, \$652,193 is due within one year and \$12,281,571 is due in more than one year. See Note 11 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

*Table 5 - Outstanding Long-Term Debt at December 31*

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
<u>General Obligation Bonds</u>				
1991 Human Service Building	\$ 225,000	\$ 315,000	\$ -	\$ -
1992 Human Service Building	48,000	64,000	-	-
2002 Engineering Facility Improvement	2,705,000	2,855,000	-	-
2002 Justice Facility Improvement	5,930,000	6,265,000	-	-
<u>Other Obligations</u>				
OPWC Loan	200,727	90,000	-	-
2004 Sewer System Revenue	-	-	848,000	858,000
2004 Sanitary Sewer Improvement Bonds	-	-	1,774,400	1,795,800
2009 Sanitary Sewer Revenue Bonds	-	-	1,202,637	-
<i>Total</i>	<u>\$ 9,108,727</u>	<u>\$ 9,589,000</u>	<u>\$ 3,825,037</u>	<u>\$ 2,653,800</u>

The County also has \$284,000 in revenue anticipation notes outstanding to be used for sewer system improvements.

**Economic Factors**

2009 saw capital investments of \$324 million in Wayne County, far exceeding goals which were established. These investments represent nearly 2,800 jobs. The average pay being \$17.41/hour.

Wayne County has been recognized for four consecutive years by site selection magazine as a Top Ten Micropolitan for new business growth. We are one of only ten micropolitians in the Country (of 576) to have been ranked each year since the ranking began in 2001.

An EB-5 "Regional Center" application was approved, which will establish Ohio's first such foreign investment promotion tool in Wayne County.

Twenty one companies and organizations expanded in the County in 2009.

**Wayne County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2009

Future growth in Wayne County will contribute to an increase in the prosperity of the County's residents, in the competitiveness and profitability of commerce and industry, an unmatched quality of life for our residents and fiscal stability of local governments.

**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, 2009*  
*Component Unit: June 30, 2009*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 35,328,996	\$ 622,005	\$ 35,951,001	\$ -
Cash and Investments:				
With Fiscal Agents	1,077,713	-	1,077,713	-
In Segregated Accounts	100,158	-	100,158	27,872
Investments:				
In Segregated Accounts	-	-	-	214,955
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	13,849,731	-	13,849,731	-
Accounts	354,773	106,216	460,989	69,434
Sales Tax	2,122,899	-	2,122,899	-
Accrued Interest	399,821	-	399,821	-
Due from Other Governments	8,812,972	1,076,539	9,889,511	-
Due from Agency Funds	30,587	-	30,587	-
Internal Balances	(2,090)	2,090	-	-
Materials and Supplies Inventory	316,955	-	316,955	6,764
Loans Receivable	388,164	-	388,164	-
Prepaid Items	481,236	-	481,236	2,201
Deferred Charges	67,170	-	67,170	-
Nondepreciable Capital Assets	5,751,019	3,191,151	8,942,170	-
Depreciable Capital Assets (Net)	82,414,522	8,164,098	90,578,620	12,765
<i>Total Assets</i>	<u>151,494,626</u>	<u>13,162,099</u>	<u>164,656,725</u>	<u>334,991</u>
<b>Liabilities</b>				
Accounts Payable	1,249,156	18,222	1,267,378	48,464
Contracts Payable	712,166	853,524	1,565,690	-
Accrued Wages and Benefits	2,098,008	13,340	2,111,348	22,903
Matured Compensated Absences Payable	27,119	-	27,119	-
Accrued Interest Payable	31,696	81,926	113,622	-
Due to Other Governments	1,724,508	7,495	1,732,003	-
Claims Payable	701,365	-	701,365	-
Unearned Revenue	474,572	-	474,572	-
Deferred Revenue	13,679,139	-	13,679,139	4,441
Due to Agency Funds	37,364	-	37,364	-
Deposits Held and Due to Others	24,091	-	24,091	-
Line of Credit	-	-	-	8,650
Revenue Notes Payable	-	284,000	284,000	-
Long Term Liabilities:				
Due Within One Year	1,498,621	42,678	1,541,299	-
Due In More Than One Year	10,979,991	3,818,967	14,798,958	-
<i>Total Liabilities</i>	<u>33,237,796</u>	<u>5,120,152</u>	<u>38,357,948</u>	<u>84,458</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	79,056,814	7,246,212	86,303,026	12,765
Restricted for:				
Capital Projects	1,851,883	-	1,851,883	-
Debt Service	748,393	-	748,393	-
Public Works Projects	4,242,567	-	4,242,567	-
Human Services Programs	20,368,950	-	20,368,950	-
Community Development Projects	949,039	-	949,039	-
Other Purposes	4,356,940	-	4,356,940	-
Unrestricted	6,682,244	795,735	7,477,979	237,768
<i>Total Net Assets</i>	<u>\$ 118,256,830</u>	<u>\$ 8,041,947</u>	<u>\$ 126,298,777</u>	<u>\$ 250,533</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Activities*

*For the Year Ended December 31, 2009*

*Component Unit: For the Fiscal Year Ended June 30, 2009*

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive	\$ 8,472,416	\$ 3,041,192	\$ 35,239	\$ -
Judicial	5,809,837	1,363,234	458,897	-
Public Safety	11,608,557	1,961,385	1,933,457	194,703
Public Works	8,372,289	141,839	6,146,653	967,148
Health	716,856	278,296	436,757	-
Human Services	36,592,414	4,948,337	22,607,341	-
Conservation and Recreation	23,925	-	-	8,200
Economic Development and Assistance	1,281,177	-	513,819	-
Urban Redevelopment and Housing	25,275	-	-	-
Debt service:				
Interest and Fiscal Charges	442,930	-	-	-
<i>Total Governmental Activities</i>	<u>73,345,676</u>	<u>11,734,283</u>	<u>32,132,163</u>	<u>1,170,051</u>
<b>Business-Type Activities</b>				
Sewer District	940,568	639,967	1,703,293	-
Water District	23,106	-	-	-
<i>Total Business-Type Activities</i>	<u>963,674</u>	<u>639,967</u>	<u>1,703,293</u>	<u>-</u>
<i>Total - Primary Government</i>	<u>\$ 74,309,350</u>	<u>\$ 12,374,250</u>	<u>\$ 33,835,456</u>	<u>\$ 1,170,051</u>
<b>Component Units</b>				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 4,370,442</u>	<u>\$ 703,223</u>	<u>\$ 3,621,063</u>	<u>\$ -</u>

**General Revenues**

Property Taxes Levied for:

General Fund

Human Services - County Board of MRDD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year

Net Assets 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 Activities	Total	Component Unit
\$ (5,395,985)	\$ -	\$ (5,395,985)	\$ -
(3,987,706)	-	(3,987,706)	-
(7,519,012)	-	(7,519,012)	-
(1,116,649)	-	(1,116,649)	-
(1,803)	-	(1,803)	-
(9,036,736)	-	(9,036,736)	-
(15,725)	-	(15,725)	-
(767,358)	-	(767,358)	-
(25,275)	-	(25,275)	-
(442,930)	-	(442,930)	-
<u>(28,309,179)</u>	<u>-</u>	<u>(28,309,179)</u>	<u>-</u>
-	1,402,692	1,402,692	-
<u>-</u>	<u>(23,106)</u>	<u>(23,106)</u>	<u>-</u>
<u>-</u>	<u>1,379,586</u>	<u>1,379,586</u>	<u>-</u>
(28,309,179)	1,379,586	(26,929,593)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,156)</u>
3,642,889	-	3,642,889	-
5,387,356	-	5,387,356	-
3,194,973	-	3,194,973	-
1,210,463	-	1,210,463	-
8,883,122	-	8,883,122	-
2,671,454	-	2,671,454	-
759,046	-	759,046	9,114
925,040	24,146	949,186	(55,074)
<u>26,674,343</u>	<u>24,146</u>	<u>26,698,489</u>	<u>(45,960)</u>
(1,634,836)	1,403,732	(231,104)	(92,116)
119,891,666	6,638,215	126,529,881	342,649
<u>\$ 118,256,830</u>	<u>\$ 8,041,947</u>	<u>\$ 126,298,777</u>	<u>\$ 250,533</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2009**

	General	Motor Vehicle and Gas Tax	County Board of MRDD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 5,283,464	\$ 1,758,466	\$ 7,242,559	\$ 2,795,694
Cash and Investments:				
In Segregated Accounts	80,618	-	-	-
With Fiscal Agents	-	-	1,077,698	-
Receivables:				
Taxes	3,738,069	-	5,565,358	-
Accounts	150,548	4,646	174	6,282
Sales Tax	2,032,953	89,946	-	-
Accrued Interest	399,770	-	10	-
Due from Other Funds	194,273	2,037	-	-
Due from Other Governments	1,586,644	2,987,893	1,155,523	162,326
Materials and Supplies Inventory	111,157	65,149	90,559	6,801
Loans Receivable	-	-	-	-
Prepaid Items	417,774	1,107	23,006	4,185
<b>Total Assets</b>	<b>\$ 13,995,270</b>	<b>\$ 4,909,244</b>	<b>\$ 15,154,887</b>	<b>\$ 2,975,288</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 152,734	\$ 139,283	\$ 66,870	\$ 421,842
Contracts Payable	12,000	10,405	-	-
Accrued Wages and Benefits	780,340	148,338	472,355	163,220
Matured Compensated Absences Payable	8,641	-	-	2,523
Due to Other Governments	515,452	72,270	307,108	268,421
Due to Other Funds	1,985	-	5,934	44,674
Deferred Revenue	5,718,979	2,135,799	6,487,755	153,325
Deposits Held and Due to Others	24,091	-	-	-
<b>Total Liabilities</b>	<b>7,214,222</b>	<b>2,506,095</b>	<b>7,340,022</b>	<b>1,054,005</b>
<b>Fund Balances</b>				
Reserved for Encumbrances	190,792	149,237	81,886	623,660
Reserved for Inventory	111,157	65,149	90,559	6,801
Reserved for Prepaid Items	417,774	1,107	23,006	4,185
Reserved for Loans	-	-	-	-
Unreserved:				
Designated for Landfill Contingencies	400,000	-	-	-
Undesignated Reported in:				
General Fund	5,661,325	-	-	-
Special Revenue Funds	-	2,187,656	7,619,414	1,286,637
Debt Service Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
<b>Total Fund Balances</b>	<b>6,781,048</b>	<b>2,403,149</b>	<b>7,814,865</b>	<b>1,921,283</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 13,995,270</b>	<b>\$ 4,909,244</b>	<b>\$ 15,154,887</b>	<b>\$ 2,975,288</b>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 3,515,637	\$ 6,656,403	\$ 7,059,909	\$ 34,312,132
-	-	19,540	100,158
-	-	15	1,077,713
1,224,878	3,321,426	-	13,849,731
40,419	7,700	59,933	269,702
-	-	-	2,122,899
-	26	15	399,821
-	83,716	-	280,026
380,530	510,218	2,029,838	8,812,972
12,882	5,697	24,710	316,955
-	-	388,164	388,164
-	31,958	3,206	481,236
<u>\$ 5,174,346</u>	<u>\$ 10,617,144</u>	<u>\$ 9,585,330</u>	<u>\$ 62,411,509</u>

\$ 55,426	\$ 157,641	\$ 251,542	\$ 1,245,338
-	-	689,761	712,166
152,704	174,502	198,587	2,090,046
84	-	15,871	27,119
212,409	86,522	152,897	1,615,079
2,090	22,120	212,090	288,893
1,363,568	3,698,401	1,169,619	20,727,446
-	-	-	24,091
<u>1,786,281</u>	<u>4,139,186</u>	<u>2,690,367</u>	<u>26,730,178</u>

56,636	157,641	872,523	2,132,375
12,882	5,697	24,710	316,955
-	31,958	3,206	481,236
-	-	388,164	388,164
-	-	-	400,000
-	-	-	5,661,325
3,318,547	6,282,662	3,990,637	24,685,553
-	-	748,393	748,393
-	-	867,330	867,330
<u>3,388,065</u>	<u>6,477,958</u>	<u>6,894,963</u>	<u>35,681,331</u>
<u>\$ 5,174,346</u>	<u>\$ 10,617,144</u>	<u>\$ 9,585,330</u>	<u>\$ 62,411,509</u>

See accompanying notes to the basic financial statements.

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**Wayne County, Ohio**

*Reconciliation of Total Governmental Fund Balances to*

*Net Assets of Governmental Activities*

*December 31, 2009*

**Total Governmental Fund Balances** \$ 35,681,331

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 88,165,541

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

Property taxes	\$ 1,309,789	
Due from other governments	4,047,247	
Grants	1,691,271	
Total	<u>7,048,307</u>	7,048,307

Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on an accrual basis. 67,170

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 the governmental activities in the statement of net assets. (214,032)

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

General obligation bonds	(8,908,000)	
OPWC Loan	(200,727)	
Accrued interest payable	(31,696)	
Compensated absences *	(3,351,064)	
Total	<u>(12,491,487)</u>	(12,491,487)

**Net Assets of Governmental Activities** \$ 118,256,830

*\*Excludes \$18,821 within the Internal Service Fund*

**Wayne County, Ohio**

*Statement of Revenues, Expenditures and Changes in Fund Balances*

*Governmental Funds*

*For the Year Ended December 31, 2009*

	General	Motor Vehicle and Gas Tax	County Board of MRDD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,776,494	\$ -	\$ 5,618,097	\$ -
Permissive Sales Taxes	7,794,913	1,196,705	-	-
Charges for Services	4,066,908	14,664	127,914	-
Licenses and Permits	291,746	-	-	-
Fines and Forfeitures	401,377	49,800	-	-
Intergovernmental	3,624,836	5,732,663	7,414,103	9,698,272
Special Assessments	-	-	-	-
Interest	758,927	-	-	-
Rent	113,750	-	-	-
Contributions and Donations	1,626	29,293	-	-
Other	1,308,708	48,487	88,466	477,152
<i>Total Revenues</i>	<u>22,139,285</u>	<u>7,071,612</u>	<u>13,248,580</u>	<u>10,175,424</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,120,940	-	-	-
Judicial	4,898,335	-	-	-
Public Safety	9,313,334	-	-	-
Public Works	153,902	6,212,269	-	-
Health	318,884	-	-	-
Human Services	811,487	-	12,920,153	9,716,138
Conservation and Recreation	24,023	-	-	-
Economic Development and Assistance	565,730	-	-	-
Capital Outlay	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>22,206,635</u>	<u>6,212,269</u>	<u>12,920,153</u>	<u>9,716,138</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(67,350)</u>	<u>859,343</u>	<u>328,427</u>	<u>459,286</u>
<b>Other Financing Sources (Uses)</b>				
Insurance Recovery	-	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Transfers In	-	-	-	296,876
Transfers Out	(1,021,161)	(280,654)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,021,161)</u>	<u>(280,654)</u>	<u>-</u>	<u>296,876</u>
<i>Net Change in Fund Balance</i>	(1,088,511)	578,689	328,427	756,162
<i>Fund Balance Beginning of Year</i>	7,893,546	1,825,155	7,485,386	1,168,645
<i>Increase (Decrease) In Reserve for Inventory</i>	(23,987)	(695)	1,052	(3,524)
<i>Fund Balance End of Year</i>	<u>\$ 6,781,048</u>	<u>\$ 2,403,149</u>	<u>\$ 7,814,865</u>	<u>\$ 1,921,283</u>

See accompanying notes to the basic financial statements.



Wayne County Care Center	Children Service Board	Other Governmental Funds	Total Governmental Funds
\$ 1,239,873	\$ 3,329,406	\$ -	\$ 13,963,870
-	-	-	8,991,618
3,440,246	568,136	2,761,725	10,979,593
-	-	192	291,938
-	-	288,424	739,601
358,270	3,519,921	5,423,519	35,771,584
-	-	1,541	1,541
-	-	13,968	772,895
-	-	140,630	254,380
-	-	-	30,919
211,472	36,676	93,536	2,264,497
<u>5,249,861</u>	<u>7,454,139</u>	<u>8,723,535</u>	<u>74,062,436</u>
-	-	1,606,347	7,727,287
-	-	230,664	5,128,999
-	-	2,175,432	11,488,766
-	-	111,292	6,477,463
-	-	434,828	753,712
4,348,827	7,289,157	1,897,721	36,983,483
-	-	-	24,023
-	-	890,421	1,456,151
-	-	1,640,742	1,640,742
-	-	30,332	30,332
-	-	596,000	596,000
-	-	436,823	436,823
<u>4,348,827</u>	<u>7,289,157</u>	<u>10,050,602</u>	<u>72,743,781</u>
<u>901,034</u>	<u>164,982</u>	<u>(1,327,067)</u>	<u>1,318,655</u>
-	-	100,000	100,000
-	-	115,727	115,727
-	-	1,004,939	1,301,815
-	-	-	(1,301,815)
<u>-</u>	<u>-</u>	<u>1,220,666</u>	<u>215,727</u>
901,034	164,982	(106,401)	1,534,382
2,487,338	6,316,168	7,007,698	34,183,936
(307)	(3,192)	(6,334)	(36,987)
<u>\$ 3,388,065</u>	<u>\$ 6,477,958</u>	<u>\$ 6,894,963</u>	<u>\$ 35,681,331</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2009*

**Net Change in Fund Balances - Total Governmental Funds** \$ 1,534,382

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

Governmental funds report capital outlays as expenditures;  
however, in the statement of activities, the cost of those  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which depreciation  
exceeded capital asset additions in the current period:

Capital Asset Additions	\$ 2,293,188	
Current Year Depreciation	(4,809,762)	
<b>Total</b>		(2,516,574)

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.

(17,462)

Revenues in the statement of activities that do not provide  
current financial resources are not reported as revenues  
in the funds:

Property Taxes	(636,685)	
Due From Other Governments	263,493	
<b>Total</b>		(373,192)

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

(36,987)

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.

(5,388)

In the statement of activities, certain costs and proceeds associated with long-term debt  
obligations issued during the year are accrued and amortized over the life of the debt  
obligation. In governmental funds these costs and proceeds are recognized as financing  
sources and uses.

OPWC Loan		(115,727)
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Some expenses reported in the statement of activities do not  
require the use of current financial resources and therefore  
are not reported as expenditures in governmental funds:

Decrease in general obligation bonds payable	591,000	
Decrease in compensated absences*	187,755	
Decrease in OPWC loans	5,000	
Increase in accrued interest payable	(719)	
<b>Total</b>		783,036

The internal service fund used by management to charge the cost of  
insurance to individual funds is not reported in the government-wide  
statements 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.

(886,924)

**Change in Net Assets of Governmental Activities** \$ (1,634,836)

\*Excludes \$17,662 within the Internal Service Fund

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Revenues, Expenditures, and Changes in Fund Balance -*

*Budget (Non-GAAP Basis) and Actual*

*General Fund*

*For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,445,000	\$ 3,445,000	\$ 3,776,494	\$ 331,494
Permissive Sales Taxes	7,815,000	7,815,000	7,846,245	31,245
Charges for Services	4,003,607	3,929,508	4,097,841	168,333
Licenses and Permits	305,600	305,600	291,746	(13,854)
Fines and Forfeitures	365,500	365,500	401,529	36,029
Intergovernmental	3,430,000	3,430,000	3,606,943	176,943
Interest	800,000	800,000	1,294,501	494,501
Rent	47,368	47,368	110,183	62,815
Contributions and Donations	-	1,626	1,626	-
Other	765,657	765,657	1,092,291	326,634
<i>Total Revenues</i>	<u>20,977,732</u>	<u>20,905,259</u>	<u>22,519,399</u>	<u>1,614,140</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,191,793	8,118,048	6,584,719	1,533,329
Judicial	5,082,821	5,089,816	5,040,358	49,458
Public Safety	10,324,680	10,291,746	9,539,844	751,902
Public Works	169,630	169,630	166,927	2,703
Health	285,061	299,111	296,563	2,548
Human Services	1,032,123	1,032,123	848,580	183,543
Conservation and Recreation	1,285	31,285	30,023	1,262
Other	579,962	575,462	569,610	5,852
<i>Total Expenditures</i>	<u>25,667,355</u>	<u>25,607,221</u>	<u>23,076,624</u>	<u>2,530,597</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(4,689,623)</u>	<u>(4,701,962)</u>	<u>(557,225)</u>	<u>4,144,737</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Assets	500	500	-	(500)
Advances In	-	-	3,600	3,600
Advances Out	-	(3,600)	(3,600)	-
Transfers Out	(1,453,794)	(1,437,855)	(1,021,161)	416,694
<i>Total Other Financing Sources (Uses)</i>	<u>(1,453,294)</u>	<u>(1,440,955)</u>	<u>(1,021,161)</u>	<u>419,794</u>
<i>Net Change in Fund Balance</i>	<u>(6,142,917)</u>	<u>(6,142,917)</u>	<u>(1,578,386)</u>	<u>4,564,531</u>
<i>Fund Balance Beginning of Year</i>	5,502,718	5,502,718	5,502,718	-
Prior Year Encumbrances Appropriated	640,199	640,199	640,199	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,564,531</u>	<u>\$ 4,564,531</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Motor Vehicle and Gas Tax**For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Taxes	\$ 1,185,000	\$ 1,185,000	\$ 1,197,783	\$ 12,783
Charges for Services	10,000	10,000	14,490	4,490
Fines and Forfeitures	55,000	55,000	50,152	(4,848)
Intergovernmental	5,808,000	5,651,854	5,739,397	87,543
Contributions and Donations	-	-	29,293	29,293
Other	45,500	45,500	50,998	5,498
<i>Total Revenues</i>	<u>7,103,500</u>	<u>6,947,354</u>	<u>7,082,113</u>	<u>134,759</u>
<b>Expenditures</b>				
Current:				
Public Works	8,047,120	7,890,974	7,161,512	729,462
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(943,620)	(943,620)	(79,399)	864,221
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(281,000)	(281,000)	(280,654)	346
<i>Net Change in Fund Balance</i>	(1,224,620)	(1,224,620)	(360,053)	864,567
<i>Fund Balance Beginning of Year</i>	663,226	663,226	663,226	-
Prior Year Encumbrances Appropriated	561,394	561,394	561,394	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 864,567</u>	<u>\$ 864,567</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**County Board of MRDD**For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive Negative
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,756,012	\$ 5,756,012	\$ 5,618,261	\$ (137,751)
Charges for Services	106,502	106,502	127,914	21,412
Intergovernmental	4,205,679	4,913,507	7,155,463	2,241,956
Interest	500	500	414	(86)
Other	53,979	53,979	88,292	34,313
<i>Total Revenues</i>	<u>10,122,672</u>	<u>10,830,500</u>	<u>12,990,344</u>	<u>2,159,844</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>16,560,826</u>	<u>16,429,023</u>	<u>13,654,358</u>	<u>2,774,665</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(6,438,154)	(5,598,523)	(664,014)	4,934,509
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>-</u>	<u>4,012</u>	<u>-</u>	<u>(4,012)</u>
<i>Net Change in Fund Balance</i>	(6,438,154)	(5,594,511)	(664,014)	4,930,497
<i>Fund Balance Beginning of Year</i>	6,990,960	6,990,960	6,990,960	-
Prior Year Encumbrances Appropriated	439,769	439,769	439,769	-
<i>Fund Balance End of Year</i>	<u>\$ 992,575</u>	<u>\$ 1,836,218</u>	<u>\$ 6,766,715</u>	<u>\$ 4,930,497</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Job and Family Services**For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$ 8,345,977	\$ 8,413,309	\$ 9,640,922	\$ 1,227,613
Other	509,958	509,958	468,615	(41,343)
<i>Total Revenues</i>	<u>8,855,935</u>	<u>8,923,267</u>	<u>10,109,537</u>	<u>1,186,270</u>
<b>Expenditures</b>				
Current:				
Human Services	11,211,448	11,278,780	11,062,502	216,278
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,355,513)	(2,355,513)	(952,965)	1,402,548
<b>Other Financing Sources (Uses)</b>				
Transfers In	300,000	300,000	296,876	(3,124)
<i>Net Change in Fund Balance</i>	(2,055,513)	(2,055,513)	(656,089)	1,399,424
<i>Fund Balance Beginning of Year</i>	337,495	337,495	337,495	-
Prior Year Encumbrances Appropriated	1,718,018	1,718,018	1,718,018	-
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,399,424</u>	<u>\$ 1,399,424</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Wayne County Care Center**For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 1,058,000	\$ 1,058,000	\$ 1,239,873	\$ 181,873
Charges for Services	2,507,200	2,507,200	3,205,301	698,101
Intergovernmental	165,000	165,000	358,270	193,270
Other	11,000	11,000	211,472	200,472
<i>Total Revenues</i>	<u>3,741,200</u>	<u>3,741,200</u>	<u>5,014,916</u>	<u>1,273,716</u>
<b>Expenditures</b>				
Current:				
Human Services	4,481,965	4,748,604	4,494,944	253,660
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(740,765)	(1,007,404)	519,972	1,527,376
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(334,910)	(68,271)	-	68,271
<i>Net Change in Fund Balance</i>	(1,075,675)	(1,075,675)	519,972	1,595,647
<i>Fund Balance Beginning of Year</i>	2,585,281	2,585,281	2,585,281	-
Prior Year Encumbrances Appropriated	190,395	190,395	190,395	-
<i>Fund Balance End of Year</i>	<u>\$ 1,700,001</u>	<u>\$ 1,700,001</u>	<u>\$ 3,295,648</u>	<u>\$ 1,595,647</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio***Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Children Services Board**For the Year Ended December 31, 2009*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,880,000	\$ 3,762,855	\$ 3,329,406	\$ (433,449)
Charges for Services	400,000	400,000	795,021	395,021
Intergovernmental	2,899,458	2,915,445	3,360,447	445,002
Interest	-	-	119	119
Other	10,000	9,016	38,136	29,120
<i>Total Revenues</i>	<u>7,189,458</u>	<u>7,087,316</u>	<u>7,523,129</u>	<u>435,813</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>8,084,568</u>	<u>8,288,264</u>	<u>8,007,662</u>	<u>280,602</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(895,110)	(1,200,948)	(484,533)	716,415
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>18</u>	<u>18</u>	<u>-</u>	<u>(18)</u>
<i>Net Change in Fund Balance</i>	(895,092)	(1,200,930)	(484,533)	716,397
<i>Fund Balance Beginning of Year</i>	5,580,716	5,580,716	5,580,716	-
Prior Year Encumbrances Appropriated	692,180	692,180	692,180	-
<i>Fund Balance End of Year</i>	<u>\$ 5,377,804</u>	<u>\$ 5,071,966</u>	<u>\$ 5,788,363</u>	<u>\$ 716,397</u>

See accompanying notes to the basic financial statements.



**Wayne County, Ohio**  
*Statement of Fund Net Assets*  
*Proprietary Funds*  
*December 31, 2009*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity- Health Care Internal Service Fund
<b>Assets</b>				
<i>Current Assets</i>				
Equity in Pooled Cash and Investments	\$ 622,005	\$ -	\$ 622,005	\$ 1,016,864
Receivables:				
Accounts	106,216	-	106,216	85,071
Due from Other Funds	2,090	-	2,090	-
Due from Other Governments	1,076,539	-	1,076,539	-
<i>Total Current Assets</i>	<u>1,806,850</u>	<u>-</u>	<u>1,806,850</u>	<u>1,101,935</u>
<i>Noncurrent Assets</i>				
Nondepreciable Capital Assets	3,191,151	-	3,191,151	-
Depreciable Capital Assets (Net)	8,164,098	-	8,164,098	-
<i>Total Noncurrent Assets</i>	<u>11,355,249</u>	<u>-</u>	<u>11,355,249</u>	<u>-</u>
<i>Total Assets</i>	<u>13,162,099</u>	<u>-</u>	<u>13,162,099</u>	<u>1,101,935</u>
<b>Liabilities</b>				
<i>Current Liabilities</i>				
Accounts Payable	18,222	-	18,222	3,818
Contracts Payable	853,524	-	853,524	-
Accrued Wages and Benefits	13,340	-	13,340	7,962
Accrued Interest Payable	81,926	-	81,926	-
Due to Other Governments	7,495	-	7,495	109,429
Unearned Revenue	-	-	-	474,572
Claims Payable	-	-	-	701,365
Revenue Notes Payable	284,000	-	284,000	-
Compensated Absences Payable	9,378	-	9,378	-
Improvement Bonds Payable	22,300	-	22,300	-
Revenue Bonds Payable	11,000	-	11,000	-
<i>Total Current Liabilities</i>	<u>1,301,185</u>	<u>-</u>	<u>1,301,185</u>	<u>1,297,146</u>
<i>Long-Term Liabilities</i>				
Compensated Absences Payable - net of current portion	27,230	-	27,230	18,821
Improvement Bonds Payable - net of current portion	1,752,100	-	1,752,100	-
Revenue Bonds Payable- net of current portion	2,039,637	-	2,039,637	-
<i>Total Long-Term Liabilities</i>	<u>3,818,967</u>	<u>-</u>	<u>3,818,967</u>	<u>18,821</u>
<i>Total Liabilities</i>	<u>5,120,152</u>	<u>-</u>	<u>5,120,152</u>	<u>1,315,967</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	7,246,212	-	7,246,212	-
Unrestricted	795,735	-	795,735	(214,032)
<i>Total Net Assets</i>	<u>\$ 8,041,947</u>	<u>\$ -</u>	<u>\$ 8,041,947</u>	<u>\$ (214,032)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**

*Statement of Revenues, Expenses, and Changes in Fund Net Assets*

*Proprietary Funds*

*For the Year Ended December 31, 2009*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity - Health Care Internal Service Fund
<b>Operating Revenues</b>				
Charges for Services	\$ 639,967	\$ -	\$ 639,967	\$ 8,958,152
Other	24,146	-	24,146	2,475
<i>Total Operating Revenues</i>	<u>664,113</u>	<u>-</u>	<u>664,113</u>	<u>8,960,627</u>
<b>Operating Expenses</b>				
Personal Services	267,847	-	267,847	196,693
Contractual Services	100,203	23,106	123,309	878,390
Materials and Supplies	19,757	-	19,757	-
Claims	-	-	-	8,680,704
Depreciation	255,383	-	255,383	-
Capital Outlay	60,313	-	60,313	-
Other	61,878	-	61,878	91,764
<i>Total Operating Expenses</i>	<u>765,381</u>	<u>23,106</u>	<u>788,487</u>	<u>9,847,551</u>
<i>Operating Income (Loss)</i>	(101,268)	(23,106)	(124,374)	(886,924)
<b>Nonoperating Revenues (Expenses)</b>				
Intergovernmental	1,703,293	-	1,703,293	-
Interest and Fiscal Charges	(175,187)	-	(175,187)	-
<i>Total Nonoperating Revenues (Expenses)</i>	<u>1,528,106</u>	<u>-</u>	<u>1,528,106</u>	<u>-</u>
<i>Change in Net Assets</i>	1,426,838	(23,106)	1,403,732	(886,924)
<i>Net Assets Beginning of Year</i>	6,615,109	23,106	6,638,215	672,892
<i>Net Assets End of Year</i>	<u>\$ 8,041,947</u>	<u>\$ -</u>	<u>\$ 8,041,947</u>	<u>\$ (214,032)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2009

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Business-Type Activity- Water District Enterprise Fund	Business-Type Activity- Total Enterprise Funds	Governmental Activity - Health Care Internal Service Fund
<b>Cash Flows From Operating Activities</b>				
Cash received from sales/service charges	\$ 644,096	\$ -	\$ 644,096	\$ 8,917,364
Cash received from other operating revenue	16,021	-	16,021	2,375
Cash payments for personal services	(257,039)	-	(257,039)	(168,961)
Cash payments for contractual services	(244,307)	(58,034)	(302,341)	-
Cash payments for materials and supplies	(20,583)	-	(20,583)	-
Cash payments for claims	-	-	-	(8,581,317)
Cash payments for administrative costs	-	-	-	(877,621)
Cash payments for other expenses	(58,750)	-	(58,750)	(91,569)
<i>Net Cash Provided By Operating Activities</i>	<u>79,438</u>	<u>(58,034)</u>	<u>21,404</u>	<u>(799,729)</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
Cash received from grants	779,429	-	779,429	-
<i>Net Cash Provided By Noncapital Activities</i>	<u>779,429</u>	<u>-</u>	<u>779,429</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Proceeds from revenue notes	284,000	-	284,000	-
Proceeds from revenue bonds	1,202,637	-	1,202,637	-
Acquisition of capital assets	(2,250,169)	-	(2,250,169)	-
Principal payments for debt retirement	(31,400)	-	(31,400)	-
Principal payments on revenue notes	(500,000)	-	(500,000)	-
Interest Paid on Debt	(126,615)	-	(126,615)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(1,421,547)</u>	<u>-</u>	<u>(1,421,547)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(562,680)	(58,034)	(620,714)	(799,729)
<i>Cash and Cash Equivalents at Beginning of Year</i>	1,184,685	58,034	1,242,719	1,816,593
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$ 622,005</u>	<u>\$ -</u>	<u>\$ 622,005</u>	<u>\$ 1,016,864</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities</b>				
Operating Income (Loss)	(101,268)	(23,106)	(124,374)	(886,924)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided				
By Operating Activities:				
Depreciation	255,383	-	255,383	-
(Increase) Decrease in Assets				
Accounts Receivable	1,879	-	1,879	(47,848)
Due From Other Funds	2,250	-	2,250	-
Due From Other Governments	(8,125)	-	(8,125)	-
Increase (Decrease) in Liabilities				
Accounts Payable	(2,474)	(34,928)	(37,402)	(218)
Contracts Payable	(45,405)	-	(45,405)	-
Accrued Wages and Benefits	(161)	-	(161)	(1,397)
Compensated Absences Payable	10,702	-	10,702	17,662
Due To Other Funds	(826)	-	(826)	-
Due To Other Governments	2,434	-	2,434	106,322
Claims Payable	-	-	-	5,714
Retainage Payable	(34,951)	-	(34,951)	-
Unearned Revenue	-	-	-	6,960
<i>Net Cash Provided By Operating Activities</i>	<u>\$ 79,438</u>	<u>\$ (58,034)</u>	<u>\$ 21,404</u>	<u>\$ (799,729)</u>

See accompanying notes to the basic financial statements

**Wayne County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2009*

	Private Purpose Trusts	Agency
	<u>                    </u>	<u>                    </u>
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 191,612	\$ 8,553,190
Cash and Investments in Segregated Accounts	22,900	1,021,976
Receivables:		
Taxes	-	99,762,824
Accounts	-	3,183
Sales Taxes	-	37,004
Accrued Interest	16	3
Due From Other Funds	-	37,364
Due From Other Governments	-	3,989,466
<i>Total Assets</i>	<u><u>\$ 214,528</u></u>	<u><u>\$ 113,405,010</u></u>
 <b>Liabilities</b>		
Accounts Payable	\$ -	\$ 11,115
Accrued Wages	-	104
Due to Other Funds	-	30,587
Due to Other Governments	-	112,601,907
Undistributed Monies	-	761,297
<i>Total Liabilities</i>	<u><u>-</u></u>	<u><u>\$ 113,405,010</u></u>
 <b>Net Assets</b>		
Held In Trust For Other Purposes	<u><u>\$ 214,528</u></u>	
<i>Total Net Assets</i>	<u><u>\$ 214,528</u></u>	

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2009*

	Private Purpose Trusts
	<hr/>
<b>Additions</b>	
Interest	\$ 657
Gifts and Contributions	97,342
<i>Total Additions</i>	<hr/> 97,999 <hr/>
 <b>Deductions</b>	
Benefits	112,554
<i>Total Deductions</i>	<hr/> 112,554
 <i>Change in Net Assets</i>	 (14,555)
 <i>Net Assets Beginning of Year</i>	 <hr/> 229,083
<i>Net Assets End of Year</i>	<hr/> \$ 214,528 <hr/>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**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 governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification.

Following are the most significant of the County’s accounting policies.

**A. Reporting Entity**

The County’s reporting entity has been defined in accordance with GASB Statement Nos. 14 and 39, “*The Financial Reporting Entity*” and “*Determining Whether Certain Organizations Are Component Units*”. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations’ governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations’ resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. The only significant component unit of the County is the Nick Amster Sheltered Workshop, Inc.

The component unit column on the financial statements identifies the financial data of the County’s material discretely presented component unit, Nick Amster Sheltered Workshop, Inc. It is reported separately to emphasize that it is legally separate from the County.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

***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 Developmental Disabilities (DD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of DD provides the Workshop staff, salaries, transportation, equipment (except what is 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 developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements for Not-for-Profit Organizations."* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2008 and 2009) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

***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, twelve villages, and sixteen 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 2009, the County contributed \$166,754 to the Agency. Complete financial statements can be obtained from the Wayne County Emergency Management Agency, Wooster, Ohio 44691.

*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. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2009, the County contributed \$1,172,607 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

*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 2009, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

*Multi-County Community Mental Health District (“District”)* - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, 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 2009 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

**JOINTLY GOVERNED ORGANIZATIONS**

*Stark Regional Community Corrections Center (“S.R.C.C.C.”)* - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2009 the County did not contribute to the S.R.C.C.C.

*Medway Drug Enforcement Agency (“MEDWAY DEA”)* - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2009 the County did not contribute to the Agency.



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

*North East Ohio Network (“NEON”)* – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Mental Retardation and Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2009, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

**RELATED ORGANIZATIONS**

*The Wayne County Public Library (“Library”)* - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2009.

*Wayne County Park District (“District”)* - The District Commissioners are appointed by the Probate Judge of the County. The District, established to create recreational areas for the residents of the County, 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 2009. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

*Wayne Metropolitan Housing Authority (“Authority”)* – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2009.

*Public Entity Risk Consortium (“PERC”)* – The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has joined PERC, a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$3,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**EXCLUDED OTHER GOVERNMENTS**

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

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

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

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

**B. Basis of Presentation**

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

**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 activities of the internal service fund, and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**Fund Financial Statements** - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service 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 required (based on GAAP) and individually selected major governmental funds of the County:

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

*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 developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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

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

*Water District* - This fund accounts for the costs of providing for the current development and future cost of water services that will be financed primarily through user charges.

**Internal Service Fund** - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service 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. The private-purpose trust funds account for monies received in trust by the Children Services Board, the Wayne County Care Center (Care Center) and the MRDD Supplemental Trust. Monies received by Children Services Board are to be used for expenses not provided by programs of the primary government. Monies received by the Care Center represent monies held for deposit, which belong to the residents of the Care Center. Monies received by the MRDD Supplemental Trust are used to provide additional services to individuals with disabilities. The County's agency funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

#### **D. Measurement Focus**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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 accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

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

Unearned revenue reported on the statement of fund net assets represents early payments received for self insurance funding related to 2010.

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

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

#### **F. Budgetary Process**

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

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2009. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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 fund for which budgetary information is not presented is the care center resident trust a private purpose trust fund.

**G. Cash and Investments**

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

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

During the year 2009, investments were limited to federal agency securities, a repurchase agreement, certificates of deposit, and investments in the State Asset Treasury Reserve of Ohio (STAROhio).

Except for nonparticipating investment contracts, investments are reported at fair market 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 STAROhio during the year 2009. STAROhio is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and 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 STAROhio are valued at STAROhio’s share price which is the price the investment could be sold for on December 31, 2009.

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 2009 amounted to \$758,927, which includes \$670,569 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County’s central bank account. These depository accounts are presented on the financial statements as “cash and investments in segregated accounts” since they are not required to be deposited into the County treasury.

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

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**H. Inventories of Materials and Supplies**

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

**I. Capital Assets**

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars, except for culverts which all costs are capitalized. The County's infrastructure consists of roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated except for land and construction in 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</u>	<u>Business-Type Activities</u>
<i>Building and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>4-10 years</i>
<i>Infrastructure</i>	<i>10-50 years</i>	<i>-</i>
<i>Sewer mains</i>	<i>-</i>	<i>50 years</i>

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



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

**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, 2009 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, 2009, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated on an hours worked basis. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts “matured compensated absences payable” in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

**K. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2009, 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 and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are

**Wayne County, Ohio**  
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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 on the statement of net assets as an asset.

**N. Interfund Transactions**

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

**O. Fund Balance Reserves and Designations**

Reserved or designated fund balances indicate that a portion of the fund balance is not available for current appropriation or use. The unreserved or undesignated portions of the fund balance reflected in the governmental funds are available for use within the specific purposes of the funds. The County reports amounts representing encumbrances outstanding, materials and supplies inventories, prepayments, and loans receivable as reservations of the 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 the fund balance in the governmental funds. See Note 18 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 goods or services that are the primary activity of the fund. All revenue and expenses not meeting these definitions are classified as nonoperating.

**Q. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including "restricted for other purposes" reported on the statement of net assets represent amounts which limitations are 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. Net assets restricted for other

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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purposes primarily include amounts to provide public safety and general governmental services. The County did not report any significant net asset balances restricted by enabling legislation for the year ending December 31, 2009. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

**R. Estimates**

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

**NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES**

For the year ended December 31, 2009, the City has implemented GASB Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments,” GASB Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” and GASB Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards.”

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the Governmental Accounting Standards Board's (GASB) authoritative literature.

GASB Statement No. 56 incorporates into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards.

Implementation of these GASB Statements did not affect the presentation of the financial statements of the County.

**NOTE 4 - DEPOSITS AND INVESTMENTS**

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

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

Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period

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of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

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

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

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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 if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2009, the County and public depositories complied with the provisions of these statutes.

**A. Deposits with Financial Institutions**

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

At December 31, 2009, the County's Board of MRDD Special Revenue Fund had a "cash with fiscal agent" balance of \$1,077,698 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

At year-end, the carrying amount (including "cash with fiscal agent") of the County's deposits was \$40,151,199. Based on the criteria described in GASB Statement No. 40, "*Deposits and Investment Risk Disclosures*", as of December 31, 2009, \$19,865,583 of the County's bank balance of \$39,462,404 was exposed to custodial risk as discussed above, while \$19,596,821 was covered by Federal Deposit Insurance Corporation.

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**B. Investments**

As of December 31, 2009, the County had the following investments and maturity:

Rating by <u>Moody</u>	<u>Entity</u>	Fair <u>Value</u>	Investment Maturities <u>in years (&lt;1)</u>	Investment Maturities <u>in years (1-3)</u>	Investment Maturities <u>in years (3-5)</u>	Percentage <u>of Total</u>
AAAm**	STAROhio	\$ 1,235,781	\$ 1,235,781	\$ -	\$ -	18.26%
Aaa	FHLB Deposits	<u>5,531,570</u>	<u>3,047,510</u>	<u>2,484,060</u>	-	81.74%
		<u>\$ 6,767,351</u>	<u>\$ 4,283,291</u>	<u>\$ 2,484,060</u>	<u>\$ -</u>	<u>100.00%</u>

\*\*Rated by Standard and Poor's

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

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

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

**NOTE 5 - INTERFUND TRANSACTIONS**

**A. Interfund transfers**

Interfund transfers for the year ended December 31, 2009, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

<u>Transfers In</u>	<u>General Fund</u>	<u>Transfers Out Motor Vehicle and Gas Tax</u>	<u>Total</u>
Job and family services	\$ 296,876	\$ -	\$ 296,876
Other governmental funds	<u>724,285</u>	<u>280,654</u>	<u>1,004,939</u>
	<u>\$ 1,021,161</u>	<u>\$ 280,654</u>	<u>\$ 1,301,815</u>

Transfers from the general fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the motor vehicle gas tax fund were to finance debt service.

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*Notes to the Basic Financial Statements*  
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**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2009, as reported on the fund financial statements:

<u>Due From Other Funds</u>	<u>Due to Other Funds</u>							<u>Totals</u>
	<u>General Fund</u>	<u>Job and Family Services</u>	<u>Children Services Board</u>	<u>Wayne County Care Center</u>	<u>County Board of MRDD</u>	<u>Other Governmental Funds</u>	<u>Agency Funds</u>	
<i>General Fund</i>	\$ -	\$ 4,838	\$ -	\$ -	\$ -	\$ 187,824	\$ 1,611	\$ 194,273
<i>Children Services Board</i>	1,985	39,836	-	-	5,934	6,985	28,976	83,716
<i>Motor Vehicle and Gas Tax</i>	-	-	-	-	-	2,037	-	2,037
<i>Sanitary Sewer Fund</i>	-	-	-	2,090	-	-	-	2,090
<i>Agency Funds</i>	-	-	22,120	-	-	15,244	-	37,364
	<u>\$ 1,985</u>	<u>\$ 44,674</u>	<u>\$ 22,120</u>	<u>\$ 2,090</u>	<u>\$ 5,934</u>	<u>\$ 212,090</u>	<u>\$ 30,587</u>	<u>\$ 319,480</u>

Internal balances owed to the business-type activities from governmental activities were \$2,090 at December 31, 2009, as reported on the government-wide financial statements:

Amounts owed between the primary government and agency funds as of December 31, 2009 were as followed.

	<u>Due to Primary Government by Agency Funds</u>	<u>Due from Primary Government: Agency Funds</u>
<i>Due From Agency Funds: Primary Government</i>	\$ 30,587	\$ -
<i>Due to Agency Funds: Primary Government</i>	-	37,364

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

**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 percent of appraised market value. Public utility property taxes are assessed on tangible personal property, as well as land and improvements, at 88 percent of true value for taxable transmission and distribution property and 25 percent of true value for all other taxable property.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies and railroads. The tax on general business and railroad property were eliminated in 2009, and the tax on telephone and telecommunications property will be eliminated by 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost

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by the County due to the phasing out of the tax. In 2007-2010, the County will be fully reimbursed for the lost revenue. In 2011-2017, the reimbursements will be phased out.

The assessed value upon which the 2009 taxes were collected was \$2,176,266,945. The full tax rate for all County operations applied to real property for year ended December 31, 2009, was \$9.65 per \$1,000 of assessed valuation.

The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

<u>Real Property</u>	
Agricultural	\$ 205,091,060
Residential	1,512,867,820
Commercial/Industrial/Mineral	395,773,833
Tangible Personal Property	-
<u>Public Utility</u>	
Real	695,840
Telephone	5,959,622
Personal	55,878,770
Total Assessed Value	\$ 2,176,266,945

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is due December 1 and the remainder payable June 20. Under certain circumstances, State statute permits earlier or later payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30, if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20. The lien date is either December 31 or the end of their 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.

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. Taxes receivable represents delinquent real and tangible personal property and public utility taxes outstanding as of December 31 and real and public utility taxes which were measurable as of the year end. Since the current levy is not intended to finance 2009 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 sixty days of 2010 are shown as 2009 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**  
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**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2009 consisted of taxes, accounts, intergovernmental grants and entitlements (“Due from other governments”), 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 due from other governments reported on the financial statements follows:

<b>Governmental Activities:</b>	
<i>Local government</i>	\$ 1,046,819
<i>Homestead and rollback</i>	935,860
<i>Gasoline and excise tax</i>	1,137,291
<i>Motor vehicle and gas tax</i>	1,845,742
<i>Tangible tax loss reimbursement</i>	317,897
<u><i>Other grants, subsidies and reimbursements:</i></u>	
<i>General fund</i>	211,999
<i>Motor vehicle and gas tax</i>	4,860
<i>County board of MRDD</i>	635,700
<i>Job and family services</i>	162,326
<i>Wayne county care center</i>	271,573
<i>Children services board</i>	213,067
<i>Felony delinquent care</i>	181,130
<i>US justice radio grant</i>	69,168
<i>CDBG</i>	170,844
<i>CHIP program</i>	501,000
<i>VOCA grant</i>	15,825
<i>Narcotics Task Force</i>	36,973
<i>Department of justice special program</i>	119,121
<i>Pilot Probation Grant</i>	144,396
<i>Victim Witness Grant</i>	76,294
<i>Home Arrest Grant</i>	47,369
<i>Bureau of support</i>	33,762
<i>Hazardous materials</i>	122,923
<i>Law enforcement</i>	3,569
<i>Issue II</i>	444,649
<i>Certificate of title</i>	35,239
<i>Law enforcement training</i>	2,000
<i>Airport improvement</i>	25,576
<i>Total</i>	<u>\$ 8,812,972</u>

The only receivable reported in the financial statements that are not expected to be collected within the subsequent year (by agreement) are the CDBG loans made to small businesses for development projects.

**Wayne County, Ohio**  
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For the Year Ended December 31, 2009

**NOTE 8 - OPERATING LEASES - LESSOR DISCLOSURE**

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

<i>Leased Asset</i>	<i>Asset Cost</i>	<i>Accumulated Depreciation</i>	<i>Carrying Value</i>
Care Center Land*	\$ 368	\$ -	\$ 368
Care Center Land	222,419	-	222,419
Administration building	284,772	152,362	132,410
McClure building	65,010	16,690	48,320
County courthouse	536,114	187,139	348,975
Corning building	209,693	67,397	142,296
Total	<u>\$ 1,318,376</u>	<u>\$ 423,588</u>	<u>\$ 894,788</u>

\* Represents a portion of land leased for a mobile cell phone tower.

**NOTE 9 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2009, was as follows:

<i>Governmental Activities</i>	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 4,961,412	\$ 789,607	\$ -	\$ 5,751,019
Construction in progress	703,997	40,794	(744,791)	-
Total capital assets, not being depreciated:	5,665,409	830,401	(744,791)	5,751,019
<i>Capital assets, being depreciated:</i>				
Building and improvements	43,323,088	326,001	(32,560)	43,616,529
Equipment	12,737,182	422,476	(472,690)	12,686,968
Infrastructure	87,677,136	1,459,101	-	89,136,237
Total capital assets, being depreciated:	143,737,406	2,207,578	(505,250)	145,439,734
<i>Less: accumulated depreciation</i>				
Building and improvements	(18,292,008)	(992,010)	32,560	(19,251,458)
Equipment	(9,098,937)	(985,287)	455,228	(9,628,996)
Infrastructure	(31,312,293)	(2,832,465)	-	(34,144,758)
Total accumulated depreciation	(58,703,238)	(4,809,762)	487,788	(63,025,212)
Total capital assets being depreciated, net	<u>85,034,168</u>	<u>(2,602,184)</u>	<u>(17,462)</u>	<u>82,414,522</u>
Governmental activities capital assets, net	<u>\$ 90,699,577</u>	<u>\$ (1,771,783)</u>	<u>\$ (762,253)</u>	<u>\$ 88,165,541</u>

**Wayne County, Ohio**  
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Depreciation expense was charged to governmental activity functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 363,778
Judicial	351,646
Public Safety	388,787
Public Works	3,354,136
Health	6,868
Human Services	344,547
<b>Total Depreciation Expense</b>	<b><u><u>\$ 4,809,762</u></u></b>

Capital assets for business-type activities for the year ended December 31, 2009, was as follows:

<b>Business-Type Activities</b>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 648,082	\$ -	\$ -	\$ 648,082
Construction in progress	<u>414,544</u>	<u>2,926,373</u>	<u>(797,848)</u>	<u>2,543,069</u>
<b>Total capital assets, not being depreciated:</b>	<b>1,062,626</b>	<b>2,926,373</b>	<b>(797,848)</b>	<b>3,191,151</b>
<i>Capital assets, being depreciated:</i>				
Building and improvements	4,477,440	-	-	4,477,440
Equipment	221,683	-	-	221,683
Sewer mains	<u>4,532,823</u>	<u>877,003</u>	<u>-</u>	<u>5,409,826</u>
<b>Total capital assets, being depreciated:</b>	<b>9,231,946</b>	<b>877,003</b>	<b>-</b>	<b>10,108,949</b>
<i>Less: accumulated depreciation</i>				
Building and improvements	(965,396)	(111,879)	-	(1,077,275)
Equipment	(117,126)	(32,562)	-	(149,688)
Sewer mains	<u>(606,946)</u>	<u>(110,942)</u>	<u>-</u>	<u>(717,888)</u>
<b>Total accumulated depreciation</b>	<b>(1,689,468)</b>	<b>(255,383)</b>	<b>-</b>	<b>(1,944,851)</b>
<b>Total capital assets being depreciated, net</b>	<b><u>7,542,478</u></b>	<b><u>621,620</u></b>	<b><u>-</u></b>	<b><u>8,164,098</u></b>
<b>Business-type activities capital assets, net</b>	<b><u><u>\$ 8,605,104</u></u></b>	<b><u><u>\$ 3,547,993</u></u></b>	<b><u><u>\$ (797,848)</u></u></b>	<b><u><u>\$ 11,355,249</u></u></b>

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

At December 31, 2009, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,345,691 and vested benefits for sick leave totaled \$1,024,192. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net assets within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$24,465 and \$12,143 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net assets. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net assets. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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**NOTE 11 – LONG-TERM OBLIGATIONS AND NOTES PAYABLE**

**A. Long-Term Obligations**

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

<b>Governmental Activities</b>	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>	<i>Within One Year</i>
<i>General obligation bonds:</i>					
1991 Human Services Building Bonds, 5.50%	\$ 315,000	\$ -	\$ (90,000)	\$ 225,000	\$ 90,000
1992 Human Services Building Bonds, 5.70%	64,000	-	(16,000)	48,000	16,000
2002 Engineering Facility Improvement Bonds, 3.10%	2,855,000	-	(150,000)	2,705,000	155,000
2002 Justice Facility Improvement Bonds, 3.10%	<u>6,265,000</u>	<u>-</u>	<u>(335,000)</u>	<u>5,930,000</u>	<u>350,000</u>
<b>Total general obligation bonds</b>	<u>9,499,000</u>	<u>-</u>	<u>(591,000)</u>	<u>8,908,000</u>	<u>611,000</u>
<i>OPWC loans:</i>					
OPWC loan, 0.0%, Water Tower	90,000	-	(5,000)	85,000	5,000
OPWC loan, 0.0%, Bridge Replacement	<u>-</u>	<u>115,727</u>	<u>-</u>	<u>115,727</u>	<u>2,893</u>
<b>Total OPWC loans</b>	<u>90,000</u>	<u>115,727</u>	<u>(5,000)</u>	<u>200,727</u>	<u>7,893</u>
<i>Other long-term obligations:</i>					
Compensated absences*	<u>3,539,978</u>	<u>779,837</u>	<u>(949,930)</u>	<u>3,369,885</u>	<u>879,728</u>
<b>Total governmental activities, long-term obligations</b>	<u>\$ 13,128,978</u>	<u>\$ 895,564</u>	<u>\$ (1,545,930)</u>	<u>\$ 12,478,612</u>	<u>\$ 1,498,621</u>
<b>Business-Type Activities</b>					
<i>Sewer bonds:</i>					
2004 Sewer System Revenue Bonds, 4.375%	\$ 858,000	\$ -	\$ (10,000)	\$ 848,000	\$ 11,000
2004 Sanitary Sewer Improvement Bonds, 4.125%	1,795,800	-	(21,400)	1,774,400	22,300
2009 Sanitary Sewer Revenue Bonds, 4.25%	<u>-</u>	<u>1,202,637</u>	<u>-</u>	<u>1,202,637</u>	<u>-</u>
<b>Total sewer bonds</b>	<u>2,653,800</u>	<u>1,202,637</u>	<u>(31,400)</u>	<u>3,825,037</u>	<u>33,300</u>
<i>Other long-term obligations:</i>					
Compensated absences	<u>25,906</u>	<u>17,345</u>	<u>(6,643)</u>	<u>36,608</u>	<u>9,378</u>
<b>Total business-type long- term obligations</b>	<u>\$ 2,679,706</u>	<u>\$ 1,219,982</u>	<u>\$ (38,043)</u>	<u>\$ 3,861,645</u>	<u>\$ 42,678</u>
<b>Total primary government long-term obligations</b>	<u>\$ 15,808,684</u>	<u>\$ 2,115,546</u>	<u>\$ (1,583,973)</u>	<u>\$ 16,340,257</u>	<u>\$ 1,541,299</u>

\*Includes \$18,821 reported in the Internal Service Fund

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*General Obligation Bonds:* The County issued bonds in the amount of \$720,000 for sewer improvements on December 1, 1987. These bonds matured 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 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 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.

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

During 2009, the County issued the 2009 Sewer System Revenue Bonds at interest rate of 4.25 percent and will mature in July 2049 with user fee revenue of the sanitary sewer district fund. The proceeds are being used for the purpose of paying the cost to construct a new wastewater treatment plant and related sanitary sewers, lateral sewers and a pump stations and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system. The total loan amount issued is \$1,554,000, however only \$1,202,637 of the obligation has been drawn on for construction as of December 31, 2009.

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

The County has pledged future net customer revenue to repay \$3,825,037 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 103 percent. The percentage is expected to substantially decrease in the future as expansion projects begin operations in years to come. The total principal and interest remaining to be paid on all sewer bonds is \$9,956,588, which includes the full principal and interest payments of a fully drawn down 2009 Sewer System Revenue Bonds. Principal and interest paid for the current year and total net available revenues were \$158,015 and \$154,115, respectively.

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

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

During 2009, the County obtained a loan from OPWC, to use along with local funds, for a bridge replacement project. The retirement of this zero percent interest loan will be made by the debt service fund with bi-annual payments of \$2,893. This loan is scheduled to mature on January 1, 2030.

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2009, are as follows:

<i>Year Ended</i>	<i>G.O. Bonds</i>		<i>OPWC Loan</i>	<i>Sewer Bonds**</i>		<i>Total</i>
	<i>Principal</i>	<i>Interest</i>		<i>Principal</i>	<i>Interest</i>	
2010	\$ 611,000	411,553	\$ 7,893	\$ 33,300	\$ 176,338	1,240,084
2011	631,000	384,987	10,787	34,200	174,938	1,235,912
2012	606,000	357,469	10,787	52,900	190,499	1,217,655
2013	570,000	332,838	10,787	55,100	189,266	1,157,991
2014	595,000	308,613	10,787	58,200	187,940	1,160,540
2015-2019	3,415,000	1,117,363	53,933	324,800	911,227	5,822,323
2020-2024	2,480,000	251,857	53,930	399,900	861,498	4,047,185
2025-2029	-	-	38,930	491,600	799,733	1,330,263
2030-2034	-	-	2,893	604,200	723,832	1,330,925
2035-2039	-	-	-	743,100	630,016	1,373,116
2040-2044	-	-	-	918,500	515,971	1,434,471
2045-2049	-	-	-	460,600	418,930	879,530
	<u>\$ 8,908,000</u>	<u>\$ 3,164,680</u>	<u>\$ 200,727</u>	<u>\$ 4,176,400</u>	<u>\$ 5,780,188</u>	<u>\$ 22,229,995</u>

\*\* Represent debt services payments that include the final \$351,363 of 2009 Sewer System Revenue Bonds.

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 percent of the total assessed valuation of the County.

**B. Revenue Notes Payable**

A summary of the note transactions for the year ended December 31, 2009 follows:

	<u>Outstanding</u>			<u>Outstanding</u>
	<u>12/31/08</u>	<u>Increase</u>	<u>Decrease</u>	<u>12/31/09</u>
3% Sewer District Improvement Note, Series 2008	\$ 500,000	\$ 0	\$ (500,000)	\$ -
2% Sewer District Improvement Note, Series 2009	-	284,000	-	284,000

In 2008, the County issued \$500,000 in Sewer Improvement notes in anticipation of bonds, for the purpose of reconstructing the Meadows extended aeration wastewater plant to convert into a

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pump station, constructing sanitary sewers and sanitary sewer force mains and improvements to the Meadows allotment.

In 2009, the County issued \$284,000 in Sewer Improvement notes in anticipation of bonds, for the purpose of reconstructing the Meadows extended aeration wastewater plant to convert into a pump station, constructing sanitary sewers and sanitary sewer force mains and improvements to the Meadows allotment.

**NOTE 12 - RISK MANAGEMENT**

*General Insurance:* The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$3,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

The County has also entered into liability contracts for various departments where the potential for monetary loss exists. 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.

*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 percent of the entire premium with the remaining amount paid by the employees. The following plans, excluding the Engineer department whose premium differs, were in effect for 2009 at the corresponding monthly premiums paid by the County:

	<u>Family</u>	<u>Single</u>
<i>PPO Plan</i>	\$ 752.07	\$ 336.47
<i>HDHP Plan</i>	631.86	282.70

An excess coverage insurance policy covers individual claims in excess of \$200,000 up to a maximum of \$2,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$701,365 reported in the health care internal service fund at December 31, 2009, is based on the requirements of GASB Statement No. 10, “*Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a



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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.

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 \$420.59 to \$940.07. Changes in the fund's liability amount in 2009 and 2008 were:

<i>Liability</i>	<i>Beginning</i>	<i>Current</i>	<i>Claim</i>	<i>End</i>
<i>Year</i>	<i>of Year</i>	<i>Year</i>	<i>Payments</i>	<i>of Year</i>
<u>Year</u>	<u>Liability</u>	<u>Claims</u>	<u>Payments</u>	<u>Liability</u>
2009	\$ 695,651	\$ 8,680,704	\$ (8,674,990)	\$ 701,365
2008	568,279	8,406,298	(8,278,926)	695,651

**NOTE 13 - DEFINED BENEFIT PENSION PLANS**

**A. Ohio Public Employees Retirement System**

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcements (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in State and local classifications contributed 10 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2009 was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63 percent of covered payroll. For 2009, a portion of the County's contribution of covered payroll was allocated to fund the post-employment healthcare plan. From January 1 through March 31, 2009 this allocation was

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7.0 percent, and from April 1 through December 31, 2009, the allocation was 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008, and 2007 were \$1,836,714, \$2,208,573, and \$2,595,498, respectively; 97 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the member-directed plan for 2009 were \$42,281 made by the County and \$30,200 made by the plan members.

***B. State Teachers Retirement System***

The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371 or by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

For the fiscal year ended June 30, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employer contributions.

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The County's required contributions for pension obligations to the DB Plan for the fiscal years ended June 30, 2009, 2008, and 2007 were \$131,988, \$126,775 and \$168,948, respectively, 100 percent has been contributed for each fiscal year.

**NOTE 14 - POSTEMPLOYMENT BENEFITS**

***A. Ohio Public Employees Retirement System***

The Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code.

Disclosures to the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, the local government employers contributed 14 percent of covered payroll. Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 7 percent of covered payroll from January 1 through March 31, 2009 and 5.5 percent from April 1 through December 31, 2009.

The retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$1,836,714, \$2,208,573, and \$1,709,610 respectively; 96 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

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On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System**

The County contributes to the cost sharing multiple employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which may be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended June 30, 2009, 2008, and 2007 were \$1,187, \$1,101, and \$1,000 respectively.

**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 (non-GAAP basis) and actual" presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. 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).

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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>Wayne County Care Center</u>	<u>Children Services Board</u>
GAAP Basis	\$ (1,088,511)	\$ 578,689	\$ 328,427	\$ 756,162	\$ 901,034	\$ 164,982
Net adjustments for revenue accruals	383,714	10,501	(258,236)	(65,887)	(234,945)	68,990
Net adjustments for expenditure accruals	(288,171)	(55,344)	(393,058)	(9,867)	44,138	(171,537)
Encumbrances (budget basis) outstanding at year end	<u>(585,418)</u>	<u>(893,899)</u>	<u>(341,147)</u>	<u>(1,336,497)</u>	<u>(190,255)</u>	<u>(546,968)</u>
Budget Basis	<u>\$ (1,578,386)</u>	<u>\$ (360,053)</u>	<u>\$ (664,014)</u>	<u>\$ (656,089)</u>	<u>\$ 519,972</u>	<u>\$ (484,533)</u>

**NOTE 16 - CONTINGENT LIABILITIES**

**A. Grants**

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

**B. Litigation**

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

**NOTE 17 - 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, 2009, the County's contributions totaled \$3,621,063.

**NOTE 18 - LANDFILL**

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. It's anticipated by management that the landfill will reopen in the future, and royalties re-instituted, as an increase in capacity is approved by the Environmental Protection Agency (EPA).

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, 2009, the balance of the designation for landfill contingencies was \$400,000.

**NOTE 19 - FUND DEFICITS**

As of December 31, 2009, the following had deficit fund balances. These deficits were caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

*Nonmajor special revenue funds:*

<i>Litter Control</i>	\$ 424
<i>Department of Justice</i>	4,099
<i>Law Library</i>	91

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

## **Nonmajor Special Revenue Funds**

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

### ***Delinquent Real Estate Tax Assessment Collection (DRETAC)***

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

### ***Real Estate Assessment***

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

### ***Indigent Guardianship***

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

### ***Victim's Assistance Trust***

To account for donations and other local funds used for program expenditures of victim's of crime.

### ***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.

### ***Hazardous Materials***

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

### ***Bureau of Support***

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

### ***Community Development Block Grant (CDBG)***

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

### ***Ditch Maintenance***

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

### ***Law Enforcement***

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

### ***Enforcement and Education***

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

### ***Indigent Driver Alcohol Treatment***

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

### ***Litter Control***

To account for grant proceeds from the Ohio Department of Natural Resources to prevent litter within the community.

### ***Probation Services***

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



## **Nonmajor Special Revenue Funds**

### ***Felony Delinquent Care and Custody***

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

### ***Recorder's Equipment***

To account for fees established by the Ohio Revised Code, which are used to fund the electronic processing of the recording services of the County Recorder.

### ***Solid Waste District Litter Grant***

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

### ***Local Emergency Planning***

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

### ***Narcotics Task Force***

To account for a federal grant used to cover the costs of providing one narcotics specialist and technical surveillance services.

### ***Other Nonmajor Special Revenue Funds***

*Pilot Probation Grant*

*Certificate of Title Administration*

*CHIP Program*

*Court Computerization*

*Victim Witness Assistance Program*

*Home Arrest Grant*

*VOCA Grant*

*Mediation Services*

*Municipal Court Probation*

*Department of Justice Special Projects*

*Employee Benefits Liability*

*Indigent Fee Assessment*

*Juvenile Court Special Projects*

*Juvenile Probation Services*

*Law Enforcement Training*

*US Justice Radio Grant*

*JAG Byrne Grant*

*Law Library*

*Pre-Trial Diversion Program*

## **Nonmajor Debt Service Fund**

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

## **Nonmajor Capital Projects Funds**

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

### ***County Building Construction***

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

### ***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 used for the construction of bridges within the County.

### ***Airport Improvement***

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

### ***County Line Trail***

To account for a federal highway grant for Rails to Trails project.

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,771,207	\$ 748,393	\$ 1,540,309	\$ 7,059,909
Cash and Investments:				
In Segregated Accounts	19,540	-	-	19,540
With Fiscal Agents	15	-	-	15
Receivables:				
Accounts	57,245	-	2,688	59,933
Accrued Interest	15	-	-	15
Due from Other Governments	1,559,613	-	470,225	2,029,838
Materials and Supplies Inventory	24,710	-	-	24,710
Loans Receivable	388,164	-	-	388,164
Prepaid Items	3,167	-	39	3,206
<i>Total Assets</i>	<u>\$ 6,823,676</u>	<u>\$ 748,393</u>	<u>\$ 2,013,261</u>	<u>\$ 9,585,330</u>
<b>Liabilities</b>				
Accounts Payable	\$ 225,598	\$ -	\$ 25,944	\$ 251,542
Contracts Payable	195,242	-	494,519	689,761
Accrued Wages and Benefits	198,587	-	-	198,587
Matured Compensated Absences Payable	15,871	-	-	15,871
Due to Other Governments	124,038	-	28,859	152,897
Due to Other Funds	210,053	-	2,037	212,090
Deferred Revenue	1,124,408	-	45,211	1,169,619
<i>Total Liabilities</i>	<u>2,093,797</u>	<u>-</u>	<u>596,570</u>	<u>2,690,367</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	323,201	-	549,322	872,523
Reserved for Inventory	24,710	-	-	24,710
Reserved for Prepaid Items	3,167	-	39	3,206
Reserved for Loans	388,164	-	-	388,164
Unreserved:				
Undesignated Reported In:				
Special Revenue Funds	3,990,637	-	-	3,990,637
Debt Service Fund	-	748,393	-	748,393
Capital Projects Funds	-	-	867,330	867,330
<i>Total Fund Balances</i>	<u>4,729,879</u>	<u>748,393</u>	<u>1,416,691</u>	<u>6,894,963</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 6,823,676</u>	<u>\$ 748,393</u>	<u>\$ 2,013,261</u>	<u>\$ 9,585,330</u>

**Wayne County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Governmental Funds*

*For the Year Ended December 31, 2009*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 2,723,664	\$ -	\$ 38,061	\$ 2,761,725
Licenses and Permits	192	-	-	192
Fines and Forfeitures	288,424	-	-	288,424
Intergovernmental	4,009,508	5,000	1,409,011	5,423,519
Special Assessments	1,541	-	-	1,541
Interest	13,968	-	-	13,968
Rent	10,434	114,760	15,436	140,630
Other	93,536	-	-	93,536
<i>Total Revenues</i>	<u>7,141,267</u>	<u>119,760</u>	<u>1,462,508</u>	<u>8,723,535</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,606,347	-	-	1,606,347
Judicial	230,664	-	-	230,664
Public Safety	2,175,432	-	-	2,175,432
Public Works	111,292	-	-	111,292
Health	434,828	-	-	434,828
Human Services	1,897,721	-	-	1,897,721
Economic Development and Assistance	890,421	-	-	890,421
Capital Outlay	-	-	1,640,742	1,640,742
Urban Redevelopment and Housing	30,332	-	-	30,332
Debt Service:				
Principal Retirement	-	596,000	-	596,000
Interest and Fiscal Charges	-	436,823	-	436,823
<i>Total Expenditures</i>	<u>7,377,037</u>	<u>1,032,823</u>	<u>1,640,742</u>	<u>10,050,602</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(235,770)	(913,063)	(178,234)	(1,327,067)
<b>Other Financing Sources (Uses)</b>				
Proceeds of Notes	-	-	115,727	115,727
Insurance Recoveries	-	-	100,000	100,000
Transfers In	53,647	911,292	40,000	1,004,939
<i>Total Other Financing Sources (Uses)</i>	<u>53,647</u>	<u>911,292</u>	<u>255,727</u>	<u>1,220,666</u>
<i>Net Change in Fund Balances</i>	(182,123)	(1,771)	77,493	(106,401)
<i>Fund Balances Beginning of Year</i>	4,918,336	750,164	1,339,198	7,007,698
<i>Increase (Decrease) in Reserve for Inventory</i>	(6,334)	-	-	(6,334)
<i>Fund Balances End of Year</i>	<u>\$ 4,729,879</u>	<u>\$ 748,393</u>	<u>\$ 1,416,691</u>	<u>\$ 6,894,963</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 197,806	\$ 679,199	\$ 75,720
Cash and Investments in Segregated Accounts	-	-	-
Cash and Investments with Fiscal Agents	-	-	-
Receivables:			
Accounts	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 197,806</u>	<u>\$ 679,199</u>	<u>\$ 75,720</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ 3,956
Contracts Payable	-	2,850	-
Accrued Wages and Benefits	5,709	36,883	-
Matured Compensated Absences Payable	-	-	-
Due to Other Governments	2,297	13,397	-
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>8,006</u>	<u>53,130</u>	<u>3,956</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	-	2,850	2,592
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	189,800	623,219	69,172
<i>Total Fund Balances (Deficit)</i>	<u>189,800</u>	<u>626,069</u>	<u>71,764</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 197,806</u>	<u>\$ 679,199</u>	<u>\$ 75,720</u>

Victim's Assistance Trust	Youth Services Subsidy Grant	Dog and Kennel	Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance
\$ 7,109	\$ 152,395	\$ 401,126	\$ 37,829	\$ 622,446	\$ 89,456	\$ 30,829
-	-	-	-	7,113	-	-
-	-	-	-	-	15	-
-	-	50	-	4	-	-
-	-	-	-	-	15	-
-	-	-	122,923	33,762	170,844	-
-	-	-	-	5,357	-	-
-	-	-	-	-	388,164	-
-	-	-	974	1,895	-	-
<u>\$ 7,109</u>	<u>\$ 152,395</u>	<u>\$ 401,176</u>	<u>\$ 161,726</u>	<u>\$ 670,577</u>	<u>\$ 648,494</u>	<u>\$ 30,829</u>
\$ -	\$ -	\$ 87	\$ -	\$ 103,739	\$ 34,275	\$ -
-	-	-	22,880	-	148,952	-
-	-	6,522	3,046	88,178	-	-
-	-	-	-	15,590	-	-
-	-	3,326	1,611	27,810	15,271	-
-	-	-	-	20,154	9,058	-
-	-	-	105,763	-	14,881	-
-	-	9,935	133,300	255,471	222,437	-
-	-	87	22,880	11,057	198,498	-
-	-	-	-	5,357	-	-
-	-	-	974	1,895	-	-
-	-	-	-	-	388,164	-
7,109	152,395	391,154	4,572	396,797	(160,605)	30,829
7,109	152,395	391,241	28,426	415,106	426,057	30,829
<u>\$ 7,109</u>	<u>\$ 152,395</u>	<u>\$ 401,176</u>	<u>\$ 161,726</u>	<u>\$ 670,577</u>	<u>\$ 648,494</u>	<u>\$ 30,829</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 35,220	\$ 5,205	\$ 41,818
Cash and Investments in Segregated Accounts	12,427	-	-
Cash and Investments with Fiscal Agents	-	-	-
Receivables:			
Accounts	-	13	2,112
Accrued Interest	-	-	-
Due from Other Governments	3,569	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 51,216</u>	<u>\$ 5,218</u>	<u>\$ 43,930</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Contracts Payable	-	-	-
Accrued Wages and Benefits	671	-	-
Matured Compensated Absences Payable	-	-	-
Due to Other Governments	197	-	35,260
Due to Other Funds	-	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>868</u>	<u>-</u>	<u>35,260</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	-	-	-
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	50,348	5,218	8,670
<i>Total Fund Balances (Deficit)</i>	<u>50,348</u>	<u>5,218</u>	<u>8,670</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 51,216</u>	<u>\$ 5,218</u>	<u>\$ 43,930</u>

Litter Control	Probation Services	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force
\$ -	\$ 90,581	\$ 337,444	\$ 87,509	\$ 22,632	\$ 23,441	\$ 15,710
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,263	-	308	-	-	-
-	-	-	-	-	-	-
-	-	181,130	-	-	-	36,973
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 94,844</u>	<u>\$ 518,574</u>	<u>\$ 87,817</u>	<u>\$ 22,632</u>	<u>\$ 23,441</u>	<u>\$ 52,683</u>
\$ -	\$ 350	\$ 9,602	\$ 8,650	\$ 903	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	4,716	-	-
-	-	-	-	-	-	-
424	-	-	-	2,201	-	213
-	-	22,228	-	-	-	-
-	-	181,130	-	-	-	36,973
<u>424</u>	<u>350</u>	<u>212,960</u>	<u>8,650</u>	<u>7,820</u>	<u>-</u>	<u>37,186</u>
-	350	9,602	8,650	903	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(424)	94,144	296,012	70,517	13,909	23,441	15,497
(424)	94,494	305,614	79,167	14,812	23,441	15,497
<u>\$ -</u>	<u>\$ 94,844</u>	<u>\$ 518,574</u>	<u>\$ 87,817</u>	<u>\$ 22,632</u>	<u>\$ 23,441</u>	<u>\$ 52,683</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Pilot Probation Grant	Certificate of Title Administration	CHIP Program
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 69,739	\$ 161,360	\$ 37,433
Cash and Investments in Segregated Accounts	-	-	-
Cash and Investments with Fiscal Agents	-	-	-
Receivables:			
Accounts	-	-	-
Accrued Interest	-	-	-
Due from Other Governments	144,396	35,239	501,000
Materials and Supplies Inventory	-	19,353	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 214,135</u>	<u>\$ 215,952</u>	<u>\$ 538,433</u>
<b>Liabilities</b>			
Accounts Payable	\$ 17,018	\$ 109	\$ 3,950
Contracts Payable	-	-	20,560
Accrued Wages and Benefits	7,643	15,043	-
Matured Compensated Absences Payable	-	281	-
Due to Other Governments	1,653	5,465	5,822
Due to Other Funds	-	-	-
Deferred Revenue	72,203	-	460,078
<i>Total Liabilities</i>	<u>98,517</u>	<u>20,898</u>	<u>490,410</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	17,018	109	22,907
Reserved for Inventory	-	19,353	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	98,600	175,592	25,116
<i>Total Fund Balances (Deficit)</i>	<u>115,618</u>	<u>195,054</u>	<u>48,023</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 214,135</u>	<u>\$ 215,952</u>	<u>\$ 538,433</u>



<u>Court Computerization</u>	<u>Victim Witness Assistance Program</u>	<u>Home Arrest Grant</u>	<u>VOCA Grant</u>	<u>Mediation Services</u>	<u>Municipal Court Probation</u>	<u>Department of Justice Special Projects</u>
\$ 283,035	\$ 61,963	\$ 13,758	\$ 9,259	\$ 252,534	\$ 192,036	\$ 6
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12,012	-	-	-	21,625	15,219	-
-	-	-	-	-	-	-
-	76,294	47,369	15,825	-	-	119,121
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	298	-
<u>\$ 295,047</u>	<u>\$ 138,257</u>	<u>\$ 61,127</u>	<u>\$ 25,084</u>	<u>\$ 274,159</u>	<u>\$ 207,553</u>	<u>\$ 119,127</u>
\$ -	\$ -	\$ 619	\$ 2,219	\$ 4,000	\$ 6,740	\$ 29,381
-	-	-	-	-	-	-
2,438	6,586	5,272	-	4,771	9,703	-
-	-	-	-	-	-	-
884	2,333	1,944	-	1,047	2,666	-
-	-	-	-	-	-	-
-	53,978	23,684	12,705	-	-	93,845
<u>3,322</u>	<u>62,897</u>	<u>31,519</u>	<u>14,924</u>	<u>9,818</u>	<u>19,109</u>	<u>123,226</u>
-	-	619	2,219	4,000	3,910	14,950
-	-	-	-	-	-	-
-	-	-	-	-	298	-
-	-	-	-	-	-	-
<u>291,725</u>	<u>75,360</u>	<u>28,989</u>	<u>7,941</u>	<u>260,341</u>	<u>184,236</u>	<u>(19,049)</u>
<u>291,725</u>	<u>75,360</u>	<u>29,608</u>	<u>10,160</u>	<u>264,341</u>	<u>188,444</u>	<u>(4,099)</u>
<u>\$ 295,047</u>	<u>\$ 138,257</u>	<u>\$ 61,127</u>	<u>\$ 25,084</u>	<u>\$ 274,159</u>	<u>\$ 207,553</u>	<u>\$ 119,127</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

	Employee Benefits Liability	Indigent Fee Assessment	Juvenile Court Special Projects
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 705,713	\$ 931	\$ -
Cash and Investments in Segregated Accounts	-	-	-
Cash and Investments with Fiscal Agents	-	-	-
Receivables:			
Accounts	-	1,639	-
Accrued Interest	-	-	-
Due from Other Governments	-	-	-
Materials and Supplies Inventory	-	-	-
Loans Receivable	-	-	-
Prepaid Items	-	-	-
<i>Total Assets</i>	<u>\$ 705,713</u>	<u>\$ 2,570</u>	<u>\$ -</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Contracts Payable	-	-	-
Accrued Wages and Benefits	-	-	-
Matured Compensated Absences Payable	-	-	-
Due to Other Governments	-	-	-
Due to Other Funds	155,013	-	-
Deferred Revenue	-	-	-
<i>Total Liabilities</i>	<u>155,013</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	-	-	-
Reserved for Inventory	-	-	-
Reserved for Prepaid Items	-	-	-
Reserved for Loans	-	-	-
Unreserved:			
Special Revenue Funds	550,700	2,570	-
<i>Total Fund Balances (Deficit)</i>	<u>550,700</u>	<u>2,570</u>	<u>-</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 705,713</u>	<u>\$ 2,570</u>	<u>\$ -</u>

Juvenile Probation Services	Law Enforcement Training	US Justice Radio Grant	JAG Byrne Grant	Law Library	Pre-Trail Diversion Program	Totals
\$ 9,199	\$ 14,947	\$ -	\$ 3,600	\$ 1,532	\$ 687	\$ 4,771,207
-	-	-	-	-	-	19,540
-	-	-	-	-	-	15
-	-	-	-	-	-	57,245
-	-	-	-	-	-	15
-	2,000	69,168	-	-	-	1,559,613
-	-	-	-	-	-	24,710
-	-	-	-	-	-	388,164
-	-	-	-	-	-	3,167
<u>\$ 9,199</u>	<u>\$ 16,947</u>	<u>\$ 69,168</u>	<u>\$ 3,600</u>	<u>\$ 1,532</u>	<u>\$ 687</u>	<u>\$ 6,823,676</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,598
-	-	-	-	-	-	195,242
-	-	-	-	1,406	-	198,587
-	-	-	-	-	-	15,871
-	-	-	-	217	-	124,038
-	-	-	3,600	-	-	210,053
-	-	69,168	-	-	-	1,124,408
-	-	69,168	3,600	1,623	-	2,093,797
-	-	-	-	-	-	323,201
-	-	-	-	-	-	24,710
-	-	-	-	-	-	3,167
-	-	-	-	-	-	388,164
9,199	16,947	-	-	(91)	687	3,990,637
9,199	16,947	-	-	(91)	687	4,729,879
<u>\$ 9,199</u>	<u>\$ 16,947</u>	<u>\$ 69,168</u>	<u>\$ 3,600</u>	<u>\$ 1,532</u>	<u>\$ 687</u>	<u>\$ 6,823,676</u>

**Wayne County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2009*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship
<b>Revenues</b>			
Charges for Services	\$ 165,271	\$ 1,133,627	\$ 14,360
Licenses and Permits	-	192	-
Fines and Forfeitures	-	-	-
Intergovernmental	-	-	-
Special Assessments	-	-	-
Interest	-	-	-
Rent	-	-	-
Other	9,636	18,409	-
<i>Total Revenues</i>	<u>174,907</u>	<u>1,152,228</u>	<u>14,360</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	241,928	819,781	-
Judicial	-	-	20,032
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>241,928</u>	<u>819,781</u>	<u>20,032</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(67,021)	332,447	(5,672)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	(67,021)	332,447	(5,672)
<i>Fund Balances (Deficit) Beginning of Year</i>	256,821	293,622	77,436
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 189,800</u>	<u>\$ 626,069</u>	<u>\$ 71,764</u>

Victim's Assistance Trust	Youth Services Subsidy Grant	Dog and Kennel	Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance
\$ -	\$ -	\$ 238,517	\$ 3,243	\$ 288,333	\$ -	\$ -
-	-	-	-	-	-	-
-	-	279	-	-	-	-
-	165,581	-	200,252	1,503,862	330,106	-
-	-	-	-	-	-	1,541
-	-	-	-	-	13,968	-
-	-	-	-	-	10,434	-
-	-	36,257	26,838	-	-	-
-	<u>165,581</u>	<u>275,053</u>	<u>230,333</u>	<u>1,792,195</u>	<u>354,508</u>	<u>1,541</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	152,846	-	-	-	-	-
-	-	-	-	-	-	-
-	-	211,993	222,835	-	-	-
-	-	-	-	1,896,960	-	-
-	-	-	-	-	632,219	-
-	-	-	-	-	-	-
-	<u>152,846</u>	<u>211,993</u>	<u>222,835</u>	<u>1,896,960</u>	<u>632,219</u>	<u>-</u>
-	12,735	63,060	7,498	(104,765)	(277,711)	1,541
-	-	-	-	-	-	-
-	12,735	63,060	7,498	(104,765)	(277,711)	1,541
7,109	139,660	328,181	20,928	521,521	703,768	29,288
-	-	-	-	(1,650)	-	-
<u>\$ 7,109</u>	<u>\$ 152,395</u>	<u>\$ 391,241</u>	<u>\$ 28,426</u>	<u>\$ 415,106</u>	<u>\$ 426,057</u>	<u>\$ 30,829</u>

(Continued)

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2009

	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
<b>Revenues</b>			
Charges for Services	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	2,390	548	33,313
Intergovernmental	17,574	-	-
Special Assessments	-	-	-
Interest	-	-	-
Rent	-	-	-
Other	1,636	-	-
<i>Total Revenues</i>	<u>21,600</u>	<u>548</u>	<u>33,313</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	17,559	693	35,260
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>17,559</u>	<u>693</u>	<u>35,260</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	4,041	(145)	(1,947)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	4,041	(145)	(1,947)
<i>Fund Balances (Deficit) Beginning of Year</i>	46,307	5,363	10,617
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 50,348</u>	<u>\$ 5,218</u>	<u>\$ 8,670</u>

Litter Control	Probation Services	Felony Delinquent Care and Custody	Recorder's Equipment	Solid Waste District Litter Grant	Local Emergency Planning	Narcotics Task Force
\$ -	\$ 50,443	\$ -	\$ 53,804	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1,217	-	-	-	-	-
-	-	170,431	-	116,000	22,941	58,667
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	760	-	-
-	<u>51,660</u>	<u>170,431</u>	<u>53,804</u>	<u>116,760</u>	<u>22,941</u>	<u>58,667</u>
-	-	-	-	-	-	-
-	-	-	56,215	-	-	-
-	-	-	-	-	-	-
-	25,840	258,737	-	-	26,088	56,092
424	-	-	-	110,868	-	-
-	-	-	-	-	-	-
-	-	-	-	480	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>424</u>	<u>25,840</u>	<u>258,737</u>	<u>56,215</u>	<u>111,348</u>	<u>26,088</u>	<u>56,092</u>
(424)	25,820	(88,306)	(2,411)	5,412	(3,147)	2,575
-	-	-	-	-	-	-
(424)	25,820	(88,306)	(2,411)	5,412	(3,147)	2,575
-	68,674	393,920	81,578	9,400	26,588	12,922
-	-	-	-	-	-	-
<u>\$ (424)</u>	<u>\$ 94,494</u>	<u>\$ 305,614</u>	<u>\$ 79,167</u>	<u>\$ 14,812</u>	<u>\$ 23,441</u>	<u>\$ 15,497</u>

(Continued)

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2009

	Pilot Probation Grant	Certificate of Title Administration	CHIP Program
<b>Revenues</b>			
Charges for Services	\$ -	\$ 327,901	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental	222,333	35,239	230,341
Special Assessments	-	-	-
Interest	-	-	-
Rent	-	-	-
Other	-	-	-
<i>Total Revenues</i>	<u>222,333</u>	<u>363,140</u>	<u>230,341</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	-	333,410	-
Judicial	-	-	-
Public Safety	174,650	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	281	-
Economic Development and Assistance	-	-	258,202
Urban Redevelopment and Housing	-	-	30,332
<i>Total Expenditures</i>	<u>174,650</u>	<u>333,691</u>	<u>288,534</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	47,683	29,449	(58,193)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	47,683	29,449	(58,193)
<i>Fund Balances (Deficit) Beginning of Year</i>	67,935	170,289	106,216
Increase (Decrease) in Reserve for Inventory	-	(4,684)	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 115,618</u>	<u>\$ 195,054</u>	<u>\$ 48,023</u>



Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation	Department of Justice Special Projects
\$ -	\$ -	\$ -	\$ -	\$ 260,078	\$ 170,706	\$ -
-	-	-	-	-	-	-
225,205	-	-	-	-	-	-
-	78,293	94,739	20,121	-	-	132,525
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>225,205</u>	<u>78,293</u>	<u>94,739</u>	<u>20,121</u>	<u>260,078</u>	<u>170,706</u>	<u>132,525</u>
-	-	-	-	-	-	-
171,072	-	-	-	-	-	-
-	125,472	92,064	27,740	140,122	302,080	136,630
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>171,072</u>	<u>125,472</u>	<u>92,064</u>	<u>27,740</u>	<u>140,122</u>	<u>302,080</u>	<u>136,630</u>
54,133	(47,179)	2,675	(7,619)	119,956	(131,374)	(4,105)
-	40,975	-	5,672	-	-	-
54,133	(6,204)	2,675	(1,947)	119,956	(131,374)	(4,105)
237,592	81,564	26,933	12,107	144,385	319,818	6
-	-	-	-	-	-	-
<u>\$ 291,725</u>	<u>\$ 75,360</u>	<u>\$ 29,608</u>	<u>\$ 10,160</u>	<u>\$ 264,341</u>	<u>\$ 188,444</u>	<u>\$ (4,099)</u>

(Continued)

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2009

	Employee Benefits Liability	Indigent Fee Assessment	Juvenile Court Special Projects
<b>Revenues</b>			
Charges for Services	\$ -	\$ 17,381	\$ -
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	17,810
Intergovernmental	-	-	-
Special Assessments	-	-	-
Interest	-	-	-
Rent	-	-	-
Other	-	-	-
<i>Total Revenues</i>	<u>-</u>	<u>17,381</u>	<u>17,810</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	155,013	-	-
Judicial	-	16,469	16,000
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Economic Development and Assistance	-	-	-
Urban Redevelopment and Housing	-	-	-
<i>Total Expenditures</i>	<u>155,013</u>	<u>16,469</u>	<u>16,000</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(155,013)	912	1,810
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Net Change in Fund Balances</i>	(155,013)	912	1,810
<i>Fund Balances (Deficit) Beginning of Year</i>	705,713	1,658	(1,810)
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 550,700</u>	<u>\$ 2,570</u>	<u>\$ -</u>

Juvenile Probation Services	Law Enforcement Training	US Justice Radio Grant	JAG Byrne Grant	Law Library	Pre-Trail Diversion Program	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,723,664
-	-	-	-	-	-	192
6,975	-	-	-	-	687	288,424
-	12,080	582,736	15,687	-	-	4,009,508
-	-	-	-	-	-	1,541
-	-	-	-	-	-	13,968
-	-	-	-	-	-	10,434
-	-	-	-	-	-	93,536
<u>6,975</u>	<u>12,080</u>	<u>582,736</u>	<u>15,687</u>	<u>-</u>	<u>687</u>	<u>7,141,267</u>
-	-	-	-	-	-	1,606,347
-	-	-	-	7,091	-	230,664
1,371	3,765	582,736	15,687	-	-	2,175,432
-	-	-	-	-	-	111,292
-	-	-	-	-	-	434,828
-	-	-	-	-	-	1,897,721
-	-	-	-	-	-	890,421
-	-	-	-	-	-	30,332
<u>1,371</u>	<u>3,765</u>	<u>582,736</u>	<u>15,687</u>	<u>7,091</u>	<u>-</u>	<u>7,377,037</u>
5,604	8,315	-	-	(7,091)	687	(235,770)
-	-	-	-	7,000	-	53,647
5,604	8,315	-	-	(91)	687	(182,123)
3,595	8,632	-	-	-	-	4,918,336
-	-	-	-	-	-	(6,334)
<u>\$ 9,199</u>	<u>\$ 16,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (91)</u>	<u>\$ 687</u>	<u>\$ 4,729,879</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2009*

	<u>County Building Construction</u>	<u>Issue II</u>	<u>Justice Center Communications</u>
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 1,430,590	\$ 58,212	\$ 50,163
Receivables:			
Accounts Receivable	2,688	-	-
Due from Other Governments	-	444,649	-
Prepaid Items	39	-	-
<i>Total Assets</i>	<u>\$ 1,433,317</u>	<u>\$ 502,861</u>	<u>\$ 50,163</u>
<b>Liabilities</b>			
Accounts Payable	\$ 19,522	\$ -	\$ 6,422
Contracts Payable	35,977	445,081	-
Due to Other Funds	-	2,037	-
Due to Other Governments	28,859	-	-
Deferred Revenue	-	32,423	-
<i>Total Liabilities</i>	<u>84,358</u>	<u>479,541</u>	<u>6,422</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	84,358	445,081	6,422
Reserved for Prepaid Items	39	-	-
Capital Projects Funds	1,264,562	(421,761)	37,319
<i>Total Fund Balances</i>	<u>1,348,959</u>	<u>23,320</u>	<u>43,741</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 1,433,317</u>	<u>\$ 502,861</u>	<u>\$ 50,163</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ 1,344	\$ -	\$ 1,540,309
-	-	-	2,688
-	25,576	-	470,225
-	-	-	39
<u>\$ -</u>	<u>\$ 26,920</u>	<u>\$ -</u>	<u>\$ 2,013,261</u>
\$ -	\$ -	\$ -	\$ 25,944
-	13,461	-	494,519
-	-	-	2,037
-	-	-	28,859
-	12,788	-	45,211
<u>-</u>	<u>26,249</u>	<u>-</u>	<u>596,570</u>
-	13,461	-	549,322
-	-	-	39
-	(12,790)	-	867,330
-	671	-	1,416,691
<u>\$ -</u>	<u>\$ 26,920</u>	<u>\$ -</u>	<u>\$ 2,013,261</u>

**Wayne County, Ohio***Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2009*

	County Building Construction	Issue II	Justice Center Communications
<b>Revenues</b>			
Charges for Services	\$ 15,440	\$ -	\$ 22,621
Intergovernmental	221,736	839,837	-
Rent	15,436	-	-
<i>Total Revenues</i>	<u>252,612</u>	<u>839,837</u>	<u>22,621</u>
<b>Expenditures</b>			
Current:			
Capital Outlay	333,925	932,244	22,118
<i>Total Expenditures</i>	<u>333,925</u>	<u>932,244</u>	<u>22,118</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(81,313)	(92,407)	503
<b>Other Financing Sources</b>			
Proceeds of Notes	-	115,727	-
Insurance Recoveries	100,000	-	-
Transfers In	40,000	-	-
<i>Total Other Financing Sources</i>	<u>140,000</u>	<u>115,727</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	58,687	23,320	503
<i>Fund Balances Beginning of Year</i>	1,290,272	-	43,238
<i>Fund Balances End of Year</i>	<u>\$ 1,348,959</u>	<u>\$ 23,320</u>	<u>\$ 43,741</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ -	\$ -	\$ 38,061
113,926	109,952	123,560	1,409,011
-	-	-	15,436
<u>113,926</u>	<u>109,952</u>	<u>123,560</u>	<u>1,462,508</u>
113,926	114,969	123,560	1,640,742
<u>113,926</u>	<u>114,969</u>	<u>123,560</u>	<u>1,640,742</u>
-	(5,017)	-	(178,234)
-	-	-	115,727
-	-	-	100,000
-	-	-	40,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>255,727</u>
-	(5,017)	-	77,493
-	5,688	-	1,339,198
<u>\$ -</u>	<u>\$ 671</u>	<u>\$ -</u>	<u>\$ 1,416,691</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,445,000	\$ 3,776,494	\$ 331,494
Permissive Sales Taxes	7,815,000	7,846,245	31,245
Charges for Services	3,929,508	4,097,841	168,333
Licenses and Permits	305,600	291,746	(13,854)
Fines and Forfeitures	365,500	401,529	36,029
Intergovernmental	3,430,000	3,606,943	176,943
Interest	800,000	1,294,501	494,501
Rent	47,368	110,183	62,815
Contributions and Donations	1,626	1,626	-
Other	765,657	1,092,291	326,634
<i>Total Revenues</i>	<u>20,905,259</u>	<u>22,519,399</u>	<u>1,614,140</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	671,627	616,887	54,740
Materials and Supplies	600	600	-
Other	572,961	290,405	282,556
Total Commissioners Office	<u>1,245,188</u>	<u>907,892</u>	<u>337,296</u>
Microfilm			
Personal Services	175,861	169,786	6,075
Materials and Supplies	91,546	78,216	13,330
Contractual Services	11,951	7,477	4,474
Total Microfilm	<u>279,358</u>	<u>255,479</u>	<u>23,879</u>
Auditor's Office			
Personal Services	507,593	499,480	8,113
Contractual Services	36,805	35,202	1,603
Materials and Supplies	5,016	4,893	123
Other	94,298	87,929	6,369
Total Auditor's Office	<u>643,712</u>	<u>627,504</u>	<u>16,208</u>
Treasurer			
Personal Services	193,960	193,144	816
Materials and Supplies	12,753	12,753	-
Contractual Services	20,904	20,904	-
Other	35,834	35,667	167
Total Treasurer	<u>263,451</u>	<u>262,468</u>	<u>983</u>
Prosecutor			
Personal Services	892,063	863,235	28,828
Materials and Supplies	1,541	509	1,032
Contractual Services	626	-	626
Other	61,266	61,266	-
Total Prosecutor	<u>955,496</u>	<u>925,010</u>	<u>30,486</u>
Deputy Registrar			
Personal Services	274,684	251,642	23,042
Materials and Supplies	1,807	1,249	558
Contractual Services	300	300	-
Capital Outlay	500	-	500
Other	14,651	13,646	1,005
Total Deputy Registrar	<u>291,942</u>	<u>266,837</u>	<u>25,105</u>
Data Processing			
Personal Services	60,310	52,946	7,364
Materials and Supplies	6,229	6,000	229
Contractual Services	46,779	45,575	1,204
Other	2,268	2,267	1
Total Data Processing	<u>115,586</u>	<u>106,788</u>	<u>8,798</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning Commission			
Personal Services	198,031	196,371	1,660
Materials and Supplies	307	100	207
Contractual Services	9,489	5,656	3,833
Other	112,910	111,238	1,672
Total Planning Commission	<u>320,737</u>	<u>313,365</u>	<u>7,372</u>
Board of Elections			
Personal Services	434,331	396,930	37,401
Contractual Services	42,095	39,022	3,073
Other	17,400	12,094	5,306
Total Board of Elections	<u>493,826</u>	<u>448,046</u>	<u>45,780</u>
Recorder			
Personal Services	204,960	191,024	13,936
Materials and Supplies	1,000	140	860
Other	6,936	4,430	2,506
Total Recorder	<u>212,896</u>	<u>195,594</u>	<u>17,302</u>
Maintenance and Operations			
Personal Services	292,798	273,658	19,140
Materials and Supplies	118,077	80,805	37,272
Contractual Services	1,031,152	836,611	194,541
Capital Outlay	5,000	-	5,000
Other	187,968	153,604	34,364
Total Maintenance and Operations	<u>1,634,995</u>	<u>1,344,678</u>	<u>290,317</u>
Board of Revision			
Other	300	300	-
Total Board of Revision	<u>300</u>	<u>300</u>	<u>-</u>
Building and Grounds			
Capital Outlay	43,961	29,546	14,415
Total Building and Grounds	<u>43,961</u>	<u>29,546</u>	<u>14,415</u>
Real Estate Property Taxes			
Other	45,004	20,109	24,895
Total Real Estate Property Taxes	<u>45,004</u>	<u>20,109</u>	<u>24,895</u>
Insurance and Pensions			
Personal Services	22,899	-	22,899
Contractual Services	704,405	600,223	104,182
Other	7,106	2,106	5,000
Total Insurance and Pensions	<u>734,410</u>	<u>602,329</u>	<u>132,081</u>
Professional Services			
Contractual Services	97,000	86,000	11,000
Total Professional Services	<u>97,000</u>	<u>86,000</u>	<u>11,000</u>
Unclaimed Monies			
Other	120,836	14,619	106,217
Total Unclaimed Monies	<u>120,836</u>	<u>14,619</u>	<u>106,217</u>
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
Total Mt. Eaton Landfill Trust	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Miscellaneous			
Contractual Services	136,989	126,999	9,990
Other	82,361	51,156	31,205
Total Miscellaneous	<u>219,350</u>	<u>178,155</u>	<u>41,195</u>
Total General Government- Legislative and Executive	<u>8,118,048</u>	<u>6,584,719</u>	<u>1,533,329</u> (continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Government:			
Judicial			
Common Pleas Court			
Personal Services	516,515	506,962	9,553
Materials and Supplies	851	831	20
Contractual Services	91,115	88,430	2,685
Other	6,741	6,506	235
Total Common Pleas Court	<u>615,222</u>	<u>602,729</u>	<u>12,493</u>
Juvenile Court			
Personal Services	572,280	572,259	21
Materials and Supplies	1,200	1,200	-
Contractual Services	106,988	103,508	3,480
Capital Outlay	671	656	15
Other	25,261	24,476	785
Total Juvenile Court	<u>706,400</u>	<u>702,099</u>	<u>4,301</u>
Probate Court			
Personal Services	169,623	167,058	2,565
Materials and Supplies	16,900	16,000	900
Contractual Services	1,528	1,527	1
Other	8,005	7,790	215
Total Probate Court	<u>196,056</u>	<u>192,375</u>	<u>3,681</u>
Clerk of Courts			
Personal Services	982,475	970,839	11,636
Materials and Supplies	15,883	15,486	397
Contractual Services	1,598	1,111	487
Other	3,884	3,476	408
Total Clerk of Courts	<u>1,003,840</u>	<u>990,912</u>	<u>12,928</u>
Municipal Court			
Personal Services	948,108	946,837	1,271
Materials and Supplies	1,808	1,719	89
Contractual Services	99,508	98,486	1,022
Other	62,469	62,213	256
Total Municipal Court	<u>1,111,893</u>	<u>1,109,255</u>	<u>2,638</u>
Public Defender			
Personal Services	453,850	453,020	830
Materials and Supplies	3,315	2,299	1,016
Contractual Services	15,336	11,271	4,065
Other	10,612	7,873	2,739
Total Public Defender	<u>483,113</u>	<u>474,463</u>	<u>8,650</u>
District Court of Appeals			
Contractual Services	64,382	64,382	-
Total District Court of Appeals	<u>64,382</u>	<u>64,382</u>	<u>-</u>
Jury Commission			
Personal Services	11,742	9,688	2,054
Materials and Supplies	2,338	1,934	404
Total Jury Commission	<u>14,080</u>	<u>11,622</u>	<u>2,458</u>
Adult Probation			
Personal Services	218,848	218,749	99
Other	782	-	782
Total Adult Probation	<u>219,630</u>	<u>218,749</u>	<u>881</u>
Juvenile Probation			
Personal Services	524,000	523,574	426
Contractual Services	126,709	126,154	555
Other	24,491	24,044	447
Total Juvenile Probation	<u>675,200</u>	<u>673,772</u>	<u>1,428</u>
Total General Government-Judicial	<u>5,089,816</u>	<u>5,040,358</u>	<u>49,458</u>
Total General Government	<u>13,207,864</u>	<u>11,625,077</u>	<u>1,582,787</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:			
Justice Center			
Personal Services	918,171	898,195	19,976
Materials and Supplies	16,363	14,837	1,526
Contractual Services	450,688	447,480	3,208
Capital Outlay	4,027	1,637	2,390
Other	2,230	1,839	391
Total Justice Center	<u>1,391,479</u>	<u>1,363,988</u>	<u>27,491</u>
Coroner			
Personal Services	121,680	121,428	252
Materials and Supplies	784	750	34
Contractual Services	28,791	22,358	6,433
Other	10,469	8,279	2,190
Total Coroner	<u>161,724</u>	<u>152,815</u>	<u>8,909</u>
Home Arrest			
Personal Services	111,350	110,243	1,107
Contractual Services	33,103	32,252	851
Total Home Arrest	<u>144,453</u>	<u>142,495</u>	<u>1,958</u>
Sheriff			
Personal Services	4,872,680	4,841,069	31,611
Materials and Supplies	118,896	117,134	1,762
Contractual Services	361,126	360,582	544
Capital Outlay	17,658	17,658	-
Other	200,912	194,170	6,742
Total Sheriff	<u>5,571,272</u>	<u>5,530,613</u>	<u>40,659</u>
Building Regulations Department			
Personal Services	342,504	322,643	19,861
Materials and Supplies	1,000	1,000	-
Other	32,487	21,523	10,964
Total Building Regulations Department	<u>375,991</u>	<u>345,166</u>	<u>30,825</u>
Disaster Services			
Personal Services	158,197	157,255	942
Materials and Supplies	116	84	32
Contractual Services	8,692	8,375	317
Other	4,446	3,595	851
Total Disaster Services	<u>171,451</u>	<u>169,309</u>	<u>2,142</u>
Detention Home			
Contractual Services	1,172,607	1,172,607	-
Total Detention Home	<u>1,172,607</u>	<u>1,172,607</u>	<u>-</u>
911 System			
Personal Services	43,874	32,992	10,882
Contractual Services	131,283	33,474	97,809
Capital Outlay	664,682	171,365	493,317
Total 911 System	<u>839,839</u>	<u>237,831</u>	<u>602,008</u>
Sheriff's Policing Rotary			
Personal Services	306,247	279,025	27,222
Other	36,907	26,219	10,688
Total Sheriff's Policing Rotary	<u>343,154</u>	<u>305,244</u>	<u>37,910</u>
Pay to Stay Facility			
Personal Services	48,124	48,124	-
Materials and Supplies	102	102	-
Contractual Services	71,540	71,540	-
Other	10	10	-
Total Pay to Stay Facility	<u>119,776</u>	<u>119,776</u>	<u>-</u>
Total Public Safety	<u>10,291,746</u>	<u>9,539,844</u>	<u>751,902</u>

(continued)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Public Works:</b>			
Engineer			
Personal Services	164,200	162,927	1,273
Materials and Supplies	4,280	3,500	780
Contractual Services	1,000	500	500
Other	150	-	150
Total Engineer	<u>169,630</u>	<u>166,927</u>	<u>2,703</u>
Total Public Works	<u>169,630</u>	<u>166,927</u>	<u>2,703</u>
<b>Health:</b>			
Commissioners			
Contractual Services	64,808	64,808	-
Total Commissioners	<u>64,808</u>	<u>64,808</u>	<u>-</u>
TB Hospital			
Contractual Services	6,563	4,534	2,029
Total TB Hospital	<u>6,563</u>	<u>4,534</u>	<u>2,029</u>
Vital Statistics			
Contractual Services	2,506	2,122	384
Total Vital Statistics	<u>2,506</u>	<u>2,122</u>	<u>384</u>
Other Health			
Contractual Services	218,784	218,771	13
Total Other Health	<u>218,784</u>	<u>218,771</u>	<u>13</u>
Sheriff			
Other	6,450	6,328	122
Total Sheriff	<u>6,450</u>	<u>6,328</u>	<u>122</u>
Total Health	<u>299,111</u>	<u>296,563</u>	<u>2,548</u>
<b>Human Services:</b>			
Soldiers Relief			
Personal Services	91,755	90,991	764
Materials and Supplies	4,666	4,005	661
Contractual Services	7,433	4,467	2,966
Capital Outlay	35,587	25,025	10,562
Other	607,024	457,506	149,518
Total Soldiers Relief	<u>746,465</u>	<u>581,994</u>	<u>164,471</u>
Veterans Services			
Personal Services	217,447	210,917	6,530
Other	67,696	55,469	12,227
Total Veterans Services	<u>285,143</u>	<u>266,386</u>	<u>18,757</u>
Other Charity			
Other	515	200	315
Total Human Services	<u>1,032,123</u>	<u>848,580</u>	<u>183,543</u>
<b>Conservation and Recreation:</b>			
Airport			
Capital Outlay	31,285	30,023	1,262
Total Airport	<u>31,285</u>	<u>30,023</u>	<u>1,262</u>
Total Conservation and Recreation	<u>31,285</u>	<u>30,023</u>	<u>1,262</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other:			
Agriculture			
Contractual Services	562,610	562,610	-
Other	12,852	7,000	5,852
Total Agriculture	<u>575,462</u>	<u>569,610</u>	<u>5,852</u>
Total Other	<u>575,462</u>	<u>569,610</u>	<u>5,852</u>
<i>Total Expenditures</i>	<u>25,607,221</u>	<u>23,076,624</u>	<u>2,530,597</u>
<i>Deficiency of Revenues Under Expenditures</i>	<u>(4,701,962)</u>	<u>(557,225)</u>	<u>4,144,737</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Assets	500	-	(500)
Advances In	-	3,600	3,600
Advances Out	(3,600)	(3,600)	-
Transfers Out	(1,437,855)	(1,021,161)	416,694
Total Other Financing Sources (Uses)	<u>(1,440,955)</u>	<u>(1,021,161)</u>	<u>419,794</u>
<i>Net Change in Fund Balance</i>	(6,142,917)	(1,578,386)	4,564,531
<i>Fund Balance (Deficit) Beginning of Year</i>	5,502,718	5,502,718	-
Prior Year Encumbrances Appropriated	<u>640,199</u>	<u>640,199</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,564,531</u>	<u>\$ 4,564,531</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gas Tax*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,185,000	\$ 1,197,783	\$ 12,783
Charges for Services	10,000	14,490	4,490
Fines and Forfeitures	55,000	50,152	(4,848)
Intergovernmental	5,651,854	5,739,397	87,543
Contributions and Donations	-	29,293	29,293
Other	45,500	50,998	5,498
<i>Total Revenues</i>	<u>6,947,354</u>	<u>7,082,113</u>	<u>134,759</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,096,864	2,987,010	109,854
Materials and Supplies	2,336,954	2,277,050	59,904
Contractual Services	1,328,961	1,171,634	157,327
Capital Outlay	413,270	236,915	176,355
Other	714,925	488,903	226,022
<i>Total Expenditures</i>	<u>7,890,974</u>	<u>7,161,512</u>	<u>729,462</u>
<i>Deficiency of Revenues Under Expenditures</i>	(943,620)	(79,399)	864,221
<b>Other Financing Uses</b>			
Transfers Out	(281,000)	(280,654)	346
<i>Net Change in Fund Balance</i>	(1,224,620)	(360,053)	864,567
<i>Fund Balance (Deficit) Beginning of Year</i>	663,226	663,226	-
Prior Year Encumbrances Appropriated	561,394	561,394	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 864,567</u>	<u>\$ 864,567</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Board of MRDD*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 5,756,012	\$ 5,618,261	\$ (137,751)
Charges for Services	106,502	127,914	21,412
Intergovernmental	4,913,507	7,155,463	2,241,956
Interest	500	414	(86)
Other	53,979	88,292	34,313
<i>Total Revenues</i>	<u>10,830,500</u>	<u>12,990,344</u>	<u>2,159,844</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	9,726,393	8,643,454	1,082,939
Materials and Supplies	576,177	332,382	243,795
Contractual Services	3,303,192	2,677,811	625,381
Capital Outlay	432,403	200,299	232,104
Other	2,390,858	1,800,412	590,446
<i>Total Expenditures</i>	<u>16,429,023</u>	<u>13,654,358</u>	<u>2,774,665</u>
<i>Deficiency of Revenues Under Expenditures</i>	(5,598,523)	(664,014)	4,934,509
<b>Other Financing Sources</b>			
Transfers In	4,012	-	(4,012)
<i>Net Change in Fund Balance</i>	(5,594,511)	(664,014)	4,930,497
<i>Fund Balance (Deficit) Beginning of Year</i>	6,990,960	6,990,960	-
Prior Year Encumbrances Appropriated	439,769	439,769	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,836,218</u>	<u>\$ 6,766,715</u>	<u>\$ 4,930,497</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Job and Family Services  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 8,413,309	\$ 9,640,922	\$ 1,227,613
Other	509,958	468,615	(41,343)
<i>Total Revenues</i>	<u>8,923,267</u>	<u>10,109,537</u>	<u>1,186,270</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,034,986	3,016,147	18,839
Materials and Supplies	112,062	111,016	1,046
Contractual Services	6,773,401	6,669,838	103,563
Capital Outlay	127,780	119,552	8,228
Other	1,230,551	1,145,949	84,602
<i>Total Expenditures</i>	<u>11,278,780</u>	<u>11,062,502</u>	<u>216,278</u>
<i>Deficiency of Revenues Under Expenditures</i>	(2,355,513)	(952,965)	1,402,548
<b>Other Financing Sources</b>			
Transfers In	300,000	296,876	(3,124)
<i>Net Change in Fund Balance</i>	(2,055,513)	(656,089)	1,399,424
<i>Fund Balance (Deficit) Beginning of Year</i>	337,495	337,495	-
Prior Year Encumbrances Appropriated	1,718,018	1,718,018	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,399,424</u>	<u>\$ 1,399,424</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Wayne County Care Center  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,058,000	\$ 1,239,873	\$ 181,873
Charges for Services	2,507,200	3,205,301	698,101
Intergovernmental	165,000	358,270	193,270
Other	11,000	211,472	200,472
<i>Total Revenues</i>	<u>3,741,200</u>	<u>5,014,916</u>	<u>1,273,716</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,313,667	3,175,011	138,656
Materials and Supplies	502,144	490,652	11,492
Contractual Services	819,730	786,426	33,304
Capital Outlay	30,130	14,204	15,926
Other	82,933	28,651	54,282
<i>Total Expenditures</i>	<u>4,748,604</u>	<u>4,494,944</u>	<u>253,660</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,007,404)	519,972	1,527,376
<b>Other Financing Uses</b>			
Transfers Out	(68,271)	-	68,271
<i>Net Change in Fund Balance</i>	(1,075,675)	519,972	1,595,647
<i>Fund Balance (Deficit) Beginning of Year</i>	2,585,281	2,585,281	-
Prior Year Encumbrances Appropriated	190,395	190,395	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,700,001</u>	<u>\$ 3,295,648</u>	<u>\$ 1,595,647</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Board*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,762,855	\$ 3,329,406	\$ (433,449)
Charges for Services	400,000	795,021	395,021
Intergovernmental	2,915,445	3,360,447	445,002
Interest	-	119	119
Other	9,016	38,136	29,120
<i>Total Revenues</i>	<u>7,087,316</u>	<u>7,523,129</u>	<u>435,813</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,666,584	3,594,922	71,662
Materials and Supplies	52,182	49,022	3,160
Contractual Services	4,248,574	4,112,638	135,936
Capital Outlay	37,189	37,066	123
Other	283,735	214,014	69,721
<i>Total Expenditures</i>	<u>8,288,264</u>	<u>8,007,662</u>	<u>280,602</u>
<i>Deficiency of Revenues Under Expenditures</i>	(1,200,948)	(484,533)	716,415
<b>Other Financing Sources</b>			
Transfers In	18	-	(18)
<i>Net Change in Fund Balance</i>	(1,200,930)	(484,533)	716,397
<i>Fund Balance (Deficit) Beginning of Year</i>	5,580,716	5,580,716	-
Prior Year Encumbrances Appropriated	692,180	692,180	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,071,966</u>	<u>\$ 5,788,363</u>	<u>\$ 716,397</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Assessment Collection  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 146,000	\$ 165,271	\$ 19,271
Other	-	9,636	9,636
<i>Total Revenues</i>	<u>146,000</u>	<u>174,907</u>	<u>28,907</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	156,530	129,486	27,044
Materials and Supplies	22,509	21,013	1,496
Contractual Services	26,000	10,000	16,000
Capital Outlay	25,524	-	25,524
Other	186,771	135,077	51,694
<i>Total Expenditures</i>	<u>417,334</u>	<u>295,576</u>	<u>121,758</u>
<i>Net Change in Fund Balance</i>	(271,334)	(120,669)	150,665
<i>Fund Balance (Deficit) Beginning of Year</i>	244,098	244,098	-
Prior Year Encumbrances Appropriated	<u>27,236</u>	<u>27,236</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 150,665</u>	<u>\$ 150,665</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,000,000	\$ 1,133,627	\$ 133,627
Licenses and Permits	250	192	(58)
Other	-	18,409	18,409
<i>Total Revenues</i>	<u>1,000,250</u>	<u>1,152,228</u>	<u>151,978</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	702,669	663,958	38,711
Materials and Supplies	18,144	17,484	660
Contractual Services	352,919	265,365	87,554
Other	69,379	26,817	42,562
<i>Total Expenditures</i>	<u>1,143,111</u>	<u>973,624</u>	<u>169,487</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(142,861)	178,604	321,465
<b>Other Financing Uses</b>			
Transfers Out	(248,389)	-	248,389
<i>Net Change in Fund Balance</i>	(391,250)	178,604	569,854
<i>Fund Balance (Deficit) Beginning of Year</i>	272,660	272,660	-
Prior Year Encumbrances Appropriated	118,590	118,590	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 569,854</u>	<u>\$ 569,854</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 13,000	\$ 14,360	\$ 1,360
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	92,771	21,192	71,579
<i>Net Change in Fund Balance</i>	(79,771)	(6,832)	72,939
<i>Fund Balance (Deficit) Beginning of Year</i>	76,516	76,516	-
Prior Year Encumbrances Appropriated	3,255	3,255	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 72,939</u>	<u>\$ 72,939</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim's Assistance Trust*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	7,109	-	7,109
<i>Net Change in Fund Balance</i>	(7,109)	-	7,109
<i>Fund Balance (Deficit) Beginning of Year</i>	7,109	7,109	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 7,109	\$ 7,109



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Youth Services Subsidy Grant  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 165,581	\$ 165,581	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	288,730	262,078	26,652
Other	16,911	3,404	13,507
<i>Total Expenditures</i>	<u>305,641</u>	<u>265,482</u>	<u>40,159</u>
<i>Net Change in Fund Balance</i>	(140,060)	(99,901)	40,159
<i>Fund Balance (Deficit) Beginning of Year</i>	49,049	49,049	-
Prior Year Encumbrances Appropriated	91,011	91,011	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 40,159</u>	<u>\$ 40,159</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 203,000	\$ 238,517	\$ 35,517
Fines and Forfeitures	200	229	29
Other	12,800	36,257	23,457
<i>Total Revenues</i>	<u>216,000</u>	<u>275,003</u>	<u>59,003</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	115,500	65,373	50,127
Materials and Supplies	47,970	24,502	23,468
Contractual Services	125,737	117,500	8,237
Capital Outlay	43,013	2,917	40,096
Other	100,723	32,292	68,431
<i>Total Expenditures</i>	<u>432,943</u>	<u>242,584</u>	<u>190,359</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(216,943)	32,419	249,362
<b>Other Financing Uses</b>			
Transfers Out	(141,068)	-	141,068
<i>Net Change in Fund Balance</i>	(358,011)	32,419	390,430
<i>Fund Balance (Deficit) Beginning of Year</i>	319,369	319,369	-
Prior Year Encumbrances Appropriated	38,642	38,642	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 390,430</u>	<u>\$ 390,430</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Hazardous Materials  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 3,243	\$ 3,243	\$ -
Intergovernmental	467,437	183,092	(284,345)
Other	-	26,838	26,838
<i>Total Revenues</i>	<u>470,680</u>	<u>213,173</u>	<u>(257,507)</u>
<b>Expenditures</b>			
Current:			
Health			
Personal Services	9,061	8,996	65
Contractual Services	492,625	247,946	244,679
<i>Total Expenditures</i>	<u>501,686</u>	<u>256,942</u>	<u>244,744</u>
<i>Net Change in Fund Balance</i>	(31,006)	(43,769)	(12,763)
<i>Fund Balance (Deficit) Beginning of Year</i>	(130,034)	(130,034)	-
Prior Year Encumbrances Appropriated	161,040	161,040	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (12,763)</u>	<u>\$ (12,763)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bureau of Support*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 280,000	\$ 288,333	\$ 8,333
Intergovernmental	1,500,000	1,504,026	4,026
Other	2,000	1,749	(251)
<i>Total Revenues</i>	<u>1,782,000</u>	<u>1,794,108</u>	<u>12,108</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	1,448,114	1,389,630	58,484
Materials and Supplies	54,885	52,900	1,985
Contractual Services	318,082	277,116	40,966
Capital Outlay	15,394	6,336	9,058
Other	101,446	81,408	20,038
<i>Total Expenditures</i>	<u>1,937,921</u>	<u>1,807,390</u>	<u>130,531</u>
<i>Deficiency of Revenues Under Expenditures</i>	(155,921)	(13,282)	142,639
<b>Other Financing Uses</b>			
Transfers Out	(436,898)	-	436,898
<i>Net Change in Fund Balance</i>	(592,819)	(13,282)	579,537
<i>Fund Balance (Deficit) Beginning of Year</i>	550,024	550,024	-
Prior Year Encumbrances Appropriated	42,795	42,795	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 579,537</u>	<u>\$ 579,537</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Block Grant  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 876,187	\$ 340,806	\$ (535,381)
Rent	-	10,434	10,434
Interest	2,237	1,320	(917)
Other	49,406	50,073	667
<i>Total Revenues</i>	<u>927,830</u>	<u>402,633</u>	<u>(525,197)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	1,164,556	792,347	372,209
Other	142,508	77,623	64,885
<i>Total Expenditures</i>	<u>1,307,064</u>	<u>869,970</u>	<u>437,094</u>
<i>Net Change in Fund Balance</i>	(379,234)	(467,337)	(88,103)
<i>Fund Balance (Deficit) Beginning of Year</i>	243,471	243,471	-
Prior Year Encumbrances Appropriated	135,763	135,763	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (88,103)</u>	<u>\$ (88,103)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ditch Maintenance  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ -	\$ 1,541	\$ 1,541
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	27,191	-	27,191
Capital Outlay	2,097	-	2,097
<i>Total Expenditures</i>	<u>29,288</u>	<u>-</u>	<u>29,288</u>
<i>Net Change in Fund Balance</i>	(29,288)	1,541	30,829
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>29,288</u>	<u>29,288</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,829</u>	<u>\$ 30,829</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 1,000	\$ 2,390	\$ 1,390
Intergovernmental	26,967	17,590	(9,377)
<i>Total Revenues</i>	<u>27,967</u>	<u>19,980</u>	<u>(7,987)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	41,573	17,199	24,374
Other	18,833	-	18,833
<i>Total Expenditures</i>	<u>60,406</u>	<u>17,199</u>	<u>43,207</u>
<i>Net Change in Fund Balance</i>	(32,439)	2,781	35,220
<i>Fund Balance (Deficit) Beginning of Year</i>	32,374	32,374	-
Prior Year Encumbrances Appropriated	65	65	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,220</u>	<u>\$ 35,220</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Enforcement and Education  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 100	\$ 560	\$ 460
<b>Expenditures</b>			
Current:			
Public Safety			
Other	5,438	693	4,745
<i>Net Change in Fund Balance</i>	(5,338)	(133)	5,205
<i>Fund Balance (Deficit) Beginning of Year</i>	5,338	5,338	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 5,205	\$ 5,205



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 28,000	\$ 31,928	\$ 3,928
<b>Expenditures</b>			
Current:			
Public Safety			
Other	37,890	-	37,890
<i>Net Change in Fund Balance</i>	(9,890)	31,928	41,818
<i>Fund Balance (Deficit) Beginning of Year</i>	9,890	9,890	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 41,818	\$ 41,818

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Litter Control  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Works			
Other	-	-	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probation Services  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 42,000	\$ 48,090	\$ 6,090
Fines and Forfeitures	-	1,217	1,217
<i>Total Revenues</i>	<u>42,000</u>	<u>49,307</u>	<u>7,307</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	109,475	34,402	75,073
<i>Net Change in Fund Balance</i>	(67,475)	14,905	82,380
<i>Fund Balance (Deficit) Beginning of Year</i>	58,757	58,757	-
Prior Year Encumbrances Appropriated	8,718	8,718	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 82,380</u>	<u>\$ 82,380</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Felony Delinquent Care and Custody  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 227,600	\$ 233,510	\$ 5,910
<b>Expenditures</b>			
Current:			
Public Safety			
Materials and Supplies	5,739	3,962	1,777
Contractual Services	523,898	301,049	222,849
Capital Outlay	20,000	6,000	14,000
Other	23,312	3,312	20,000
<i>Total Expenditures</i>	<u>572,949</u>	<u>314,323</u>	<u>258,626</u>
<i>Deficiency of Revenues Under Expenditures</i>	(345,349)	(80,813)	264,536
<b>Other Financing Uses</b>			
Transfers Out	(33,714)	-	33,714
<i>Net Change in Fund Balance</i>	(379,063)	(80,813)	298,250
<i>Fund Balance (Deficit) Beginning of Year</i>	352,313	352,313	-
Prior Year Encumbrances Appropriated	26,750	26,750	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 298,250</u>	<u>\$ 298,250</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder's Equipment*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 45,000	\$ 53,496	\$ 8,496
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	133,726	74,511	59,215
<i>Net Change in Fund Balance</i>	(88,726)	(21,015)	67,711
<i>Fund Balance (Deficit) Beginning of Year</i>	64,294	64,294	-
Prior Year Encumbrances Appropriated	24,432	24,432	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 67,711</u>	<u>\$ 67,711</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Solid Waste District Litter Grant  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 116,000	\$ 116,000	\$ -
Other	707	760	53
<i>Total Revenues</i>	<u>116,707</u>	<u>116,760</u>	<u>53</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	95,445	95,142	303
Materials and Supplies	2,652	1,048	1,604
Contractual Services	1,846	1,825	21
Capital Outlay	4,278	3,100	1,178
Other	29,831	13,991	15,840
<i>Total Expenditures</i>	<u>134,052</u>	<u>115,106</u>	<u>18,946</u>
<i>Net Change in Fund Balance</i>	(17,345)	1,654	18,999
<i>Fund Balance (Deficit) Beginning of Year</i>	10,255	10,255	-
Prior Year Encumbrances Appropriated	7,090	7,090	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 18,999</u>	<u>\$ 18,999</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Local Emergency Planning  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 22,941	\$ 22,941	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	24,838	24,838	-
Other	1,600	1,250	350
<i>Deficiency of Revenues Under Expenditures</i>	(3,497)	(3,147)	350
<b>Other Financing Uses</b>			
Transfers Out	(23,091)	-	23,091
<i>Net Change in Fund Balance</i>	(26,588)	(3,147)	23,441
<i>Fund Balance (Deficit) Beginning of Year</i>	26,588	26,588	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 23,441	\$ 23,441

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Narcotics Task Force  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 79,840	\$ 58,667	\$ (21,173)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	72,037	50,622	21,415
Other	21,051	5,583	15,468
<i>Total Expenditures</i>	<u>93,088</u>	<u>56,205</u>	<u>36,883</u>
<i>Net Change in Fund Balance</i>	(13,248)	2,462	15,710
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>13,248</u>	<u>13,248</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 15,710</u>	<u>\$ 15,710</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Pilot Probation Grant  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 333,185	\$ 189,113	\$ (144,072)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	271,074	139,212	131,862
Materials and Supplies	7,409	2,055	5,354
Contractual Services	31,956	16,556	15,400
Capital Outlay	22,132	16,286	5,846
Other	39,936	2,796	37,140
<i>Total Expenditures</i>	<u>372,507</u>	<u>176,905</u>	<u>195,602</u>
<i>Net Change in Fund Balance</i>	(39,322)	12,208	51,530
<i>Fund Balance (Deficit) Beginning of Year</i>	29,462	29,462	-
Prior Year Encumbrances Appropriated	9,860	9,860	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 51,530</u>	<u>\$ 51,530</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Certificate of Title Administration  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 310,000	\$ 347,118	\$ 37,118
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	362,806	321,285	41,521
Materials and Supplies	15,695	6,729	8,966
Contractual Services	6,365	3,443	2,922
Capital Outlay	5,000	1,500	3,500
Other	32,905	13,975	18,930
Total Expenditures	<u>422,771</u>	<u>346,932</u>	<u>75,839</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,771)	186	112,957
<b>Other Financing Uses</b>			
Transfers Out	<u>(42,810)</u>	-	<u>42,810</u>
Net Change in Fund Balance	(155,581)	186	155,767
Fund Balance (Deficit) Beginning of Year	151,117	151,117	-
Prior Year Encumbrances Appropriated	<u>4,464</u>	<u>4,464</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ -</u>	<u>\$ 155,767</u>	<u>\$ 155,767</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CHIP Program*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 763,452	\$ 262,035	\$ (501,417)
<b>Expenditures</b>			
Current:			
Urban Redevelopment and Housing			
Contractual Services	60,000	14,000	46,000
Capital Outlay	676,487	260,892	415,595
Other	67,279	67,279	-
<i>Total Expenditures</i>	<u>803,766</u>	<u>342,171</u>	<u>461,595</u>
<i>Net Change in Fund Balance</i>	(40,314)	(80,136)	(39,822)
<i>Fund Balance (Deficit) Beginning of Year</i>	(1,258)	(1,258)	-
Prior Year Encumbrances Appropriated	41,572	41,572	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (39,822)</u>	<u>\$ (39,822)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Computerization  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 216,321	\$ 222,642	\$ 6,321
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	49,770	48,534	1,236
Contractual Services	50,000	41,125	8,875
Other	272,598	97,812	174,786
Total Expenditures	<u>372,368</u>	<u>187,471</u>	<u>184,897</u>
Net Change in Fund Balance	(156,047)	35,171	191,218
Fund Balance (Deficit) Beginning of Year	212,052	212,052	-
Prior Year Encumbrances Appropriated	<u>27,725</u>	<u>27,725</u>	-
Fund Balance (Deficit) End of Year	<u>\$ 83,730</u>	<u>\$ 274,948</u>	<u>\$ 191,218</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victim Witness Assistance Program  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 172,874	\$ 73,235	\$ (99,639)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	249,898	121,305	128,593
Materials and Supplies	4,947	4,813	134
Other	29,995	6,812	23,183
<i>Total Expenditures</i>	<u>284,840</u>	<u>132,930</u>	<u>151,910</u>
<i>Deficiency of Revenues Under Expenditures</i>	(111,966)	(59,695)	52,271
<b>Other Financing Sources</b>			
Transfers In	40,975	40,975	-
<i>Net Change in Fund Balance</i>	(70,991)	(18,720)	52,271
<i>Fund Balance (Deficit) Beginning of Year</i>	69,789	69,789	-
Prior Year Encumbrances Appropriated	1,202	1,202	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 52,271</u>	<u>\$ 52,271</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Home Arrest Grant*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 142,107	\$ 94,738	\$ (47,369)
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	136,541	88,484	48,057
Other	16,416	4,236	12,180
<i>Total Expenditures</i>	<u>152,957</u>	<u>92,720</u>	<u>60,237</u>
<i>Net Change in Fund Balance</i>	(10,850)	2,018	12,868
<i>Fund Balance (Deficit) Beginning of Year</i>	8,417	8,417	-
Prior Year Encumbrances Appropriated	2,433	2,433	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,868</u>	<u>\$ 12,868</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*VOCA Grant*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 33,875	\$ 19,837	\$ (14,038)
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	48,821	48,822	(1)
Other	2,208	1,110	1,098
<i>Total Expenditures</i>	<u>51,029</u>	<u>49,932</u>	<u>1,097</u>
<i>Deficiency of Revenues Under Expenditures</i>	(17,154)	(30,095)	(12,941)
<b>Other Financing Sources</b>			
Transfers In	5,664	5,672	8
<i>Net Change in Fund Balance</i>	(11,490)	(24,423)	(12,933)
<i>Fund Balance (Deficit) Beginning of Year</i>	(10,917)	(10,917)	-
Prior Year Encumbrances Appropriated	22,407	22,407	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (12,933)</u>	<u>\$ (12,933)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Services*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 125,000	\$ 250,598	\$ 125,598
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	99,791	98,989	802
Contractual Services	165,007	98,384	66,623
Total Community Development	264,798	197,373	67,425
<i>Total Expenditures</i>	264,798	197,373	67,425
<i>Net Change in Fund Balance</i>	(139,798)	53,225	193,023
<i>Fund Balance (Deficit) Beginning of Year</i>	130,528	130,528	-
Prior Year Encumbrances Appropriated	9,270	9,270	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 193,023	\$ 193,023



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Municipal Court Probation  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 166,767	\$ 166,767	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	256,767	182,351	74,416
Other	260,922	149,956	110,966
Total Public Safety	<u>517,689</u>	<u>332,307</u>	<u>185,382</u>
<i>Total Expenditures</i>	<u>517,689</u>	<u>332,307</u>	<u>185,382</u>
<i>Net Change in Fund Balance</i>	(350,922)	(165,540)	185,382
<i>Fund Balance (Deficit) Beginning of Year</i>	322,563	322,563	-
Prior Year Encumbrances Appropriated	<u>28,359</u>	<u>28,359</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 185,382</u>	<u>\$ 185,382</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Department of Justice Special Projects  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 226,364	\$ 107,249	\$ (119,115)
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	198,401	112,477	85,924
Other	27,969	16,000	11,969
Total Public Safety	<u>226,370</u>	<u>128,477</u>	<u>97,893</u>
<i>Total Expenditures</i>	<u>226,370</u>	<u>128,477</u>	<u>97,893</u>
<i>Net Change in Fund Balance</i>	(6)	(21,228)	(21,222)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>6</u>	<u>6</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (21,222)</u>	<u>\$ (21,222)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Employee Benefits Liability  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Other:			
Personal Services	705,713	-	705,713
<i>Net Change in Fund Balance</i>	(705,713)	-	705,713
<i>Fund Balance (Deficit) Beginning of Year</i>	705,713	705,713	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 705,713</u>	<u>\$ 705,713</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Fee Assessment  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 16,890	\$ 16,890	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	4,102	3,294	808
Other	13,298	13,175	123
<i>Total Expenditures</i>	<u>17,400</u>	<u>16,469</u>	<u>931</u>
<i>Net Change in Fund Balance</i>	(510)	421	931
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>510</u>	<u>510</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 931</u>	<u>\$ 931</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Court Special Projects  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 17,810	\$ 17,810	\$ -
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	19,110	19,110	-
<i>Net Change in Fund Balance</i>	(1,300)	(1,300)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	1,300	1,300	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Juvenile Probation Services  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 5,000	\$ 6,975	\$ 1,975
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	8,595	1,823	6,772
<i>Net Change in Fund Balance</i>	(3,595)	5,152	8,747
<i>Fund Balance (Deficit) Beginning of Year</i>	3,595	3,595	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 8,747	\$ 8,747

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Training  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 10,080	\$ 10,080	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	18,712	10,669	8,043
<i>Net Change in Fund Balance</i>	(8,632)	(589)	8,043
<i>Fund Balance (Deficit) Beginning of Year</i>	7,045	7,045	-
Prior Year Encumbrances Appropriated	1,587	1,587	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,043</u>	<u>\$ 8,043</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
U.S. Justice Radio Grant  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 651,904	\$ 582,736	\$ (69,168)
<b>Expenditures</b>			
Current:			
Public Safety			
Capital Outlay	651,904	582,736	69,168
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(194,171)	(194,171)	-
Prior Year Encumbrances Appropriated	194,171	194,171	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
JAG Byrne Grant  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 15,687	\$ 15,687	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	15,687	15,687	-
<i>Deficiency of Revenues Under Expenditures</i>	-	-	-
<b>Other Financing Sources</b>			
Advances In	3,600	3,600	-
Advances Out	(3,600)	(3,600)	-
<i>Total Other Financing Sources (Uses)</i>	-	-	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Library  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Judicial			
Personal Services	7,000	5,468	1,532
<i>Deficiency of Revenues Under Expenditures</i>	(7,000)	(5,468)	1,532
<b>Other Financing Sources</b>			
Transfers In	7,000	7,000	-
<i>Net Change in Fund Balance</i>	-	1,532	1,532
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 1,532	\$ 1,532

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Pre-Trial Diversion Program  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 687	\$ 687	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	687	-	687
<i>Net Change in Fund Balance</i>	-	687	687
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 687	\$ 687

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Retirement*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Rental Income	\$ 114,760	\$ 114,760	\$ -
Other	5,000	5,000	-
<i>Total Revenues</i>	<u>119,760</u>	<u>119,760</u>	<u>-</u>
<b>Expenditures</b>			
Debt Service			
Principal Retirement	596,000	596,000	-
Interest and Fiscal Charges	485,212	436,823	48,389
Total Debt Service	<u>1,081,212</u>	<u>1,032,823</u>	<u>48,389</u>
<i>Total Expenditures</i>	<u>1,081,212</u>	<u>1,032,823</u>	<u>48,389</u>
<i>Deficiency of Revenues Under Expenditures</i>	(961,452)	(913,063)	48,389
<b>Other Financing Sources</b>			
Transfers In	911,292	911,292	-
<i>Net Change in Fund Balance</i>	(50,160)	(1,771)	48,389
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>750,164</u>	<u>750,164</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 700,004</u>	<u>\$ 748,393</u>	<u>\$ 48,389</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Building Construction  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 14,641	\$ 4,641
Intergovernmental	100,000	224,846	124,846
Rental Income	21,000	15,436	(5,564)
<i>Total Revenues</i>	<u>131,000</u>	<u>254,923</u>	<u>123,923</u>
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	882,803	347,414	535,389
<i>Deficiency of Revenues Under Expenditures</i>	(751,803)	(92,491)	659,312
<b>Other Financing Sources (Uses)</b>			
Insurance Recoveries	-	100,000	100,000
Transfers In	63,882	40,000	(23,882)
Transfers Out	(100,000)	-	100,000
<i>Total Other Financing Sources (Uses)</i>	<u>(36,118)</u>	<u>140,000</u>	<u>176,118</u>
<i>Net Change in Fund Balance</i>	(787,921)	47,509	835,430
<i>Fund Balance (Deficit) Beginning of Year</i>	1,011,609	1,011,609	-
Prior Year Encumbrances Appropriated	276,310	276,310	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 499,998</u>	<u>\$ 1,335,428</u>	<u>\$ 835,430</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 1,036,830	\$ 427,611	\$ (609,219)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,214,130	1,014,166	199,964
<i>Excess of Revenues Under Expenditures</i>	(177,300)	(586,555)	(409,255)
<b>Other Financing Sources</b>			
Notes Issued	177,300	115,727	(61,573)
<i>Net Change in Fund Balance</i>	-	(470,828)	(470,828)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (470,828)	\$ (470,828)

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Justice Center Communications  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 22,621	\$ 2,621
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	10,000	9,985	15
Other	53,238	19,241	33,997
<i>Total Expenditures</i>	<u>63,238</u>	<u>29,226</u>	<u>34,012</u>
<i>Net Change in Fund Balance</i>	(43,238)	(6,605)	36,633
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>43,238</u>	<u>43,238</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 36,633</u>	<u>\$ 36,633</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Federal Bridge Project  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 117,069	\$ 117,069	\$ -
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	117,069	117,069	-
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(144,193)	(144,193)	-
Prior Year Encumbrances Appropriated	144,193	144,193	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Airport Improvement  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 122,740	\$ 97,164	\$ (25,576)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	128,428	128,430	(2)
<i>Net Change in Fund Balance</i>	(5,688)	(31,266)	(25,578)
<i>Fund Balance (Deficit) Beginning of Year</i>	1,907	1,907	-
Prior Year Encumbrances Appropriated	3,781	3,781	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (25,578)</u>	<u>\$ (25,578)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Line Trail (LPA/RTT)  
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 1,864,697	\$ 123,560	\$ (1,741,137)
<b>Expenditures</b>			
Capital Outlay			
Capital Outlay	1,864,697	123,560	1,741,137
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**PROPRIETARY FUNDS  
INDIVIDUAL FUND SCHEDULES OF REVENUES,  
EXPENSES AND CHANGES IN  
FUND EQUITY – BUDGET (NON-GAAP BASIS)  
AND ACTUAL**

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sanitary Sewer District*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 664,839	\$ 644,096	\$ (20,743)
Other	1,500	16,021	14,521
<i>Total Operating Revenues</i>	<u>666,339</u>	<u>660,117</u>	<u>(6,222)</u>
<b>Operating Expenses</b>			
Personal Services	264,462	257,039	7,423
Contractual Services	3,499,574	3,246,096	253,478
Materials and Supplies	29,060	27,330	1,730
Capital Outlay	768,853	768,489	364
Other	273,132	69,907	203,225
Total Operating Expenses	<u>4,835,081</u>	<u>4,368,861</u>	<u>466,220</u>
<i>Operating Loss</i>	(4,168,742)	(3,708,744)	459,998
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	1,856,988	836,574	(1,020,414)
Notes Issued	1,838,000	1,486,637	(351,363)
Principal Retirement	(541,400)	(531,400)	10,000
Interest and Fiscal Charges	(154,952)	(126,615)	28,337
<i>Total Non Operating Revenues (Expenses)</i>	<u>2,998,636</u>	<u>1,665,196</u>	<u>(1,333,440)</u>
<i>Net Income (Loss)</i>	(1,170,106)	(2,043,548)	(873,442)
<i>Fund Equity (Deficit) Beginning of Year</i>	381,936	381,936	-
Prior Year Encumbrances Appropriated	802,748	802,748	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 14,578</u>	<u>\$ (858,864)</u>	<u>\$ (873,442)</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water District*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
<i>Total Operating Revenues</i>	\$ -	\$ -	\$ -
<b>Operating Expenses</b>			
Contractual Services	58,034	58,034	-
<i>Net Income (Loss)</i>	(58,034)	(58,034)	-
<i>Fund Equity (Deficit) Beginning of Year</i>	42,017	42,017	-
Prior Year Encumbrances Appropriated	16,017	16,017	-
<i>Fund Equity (Deficit) End of Year</i>	\$ -	\$ -	\$ -

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Health Care*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 8,865,454	\$ 8,917,364	\$ 51,910
Other	-	2,375	2,375
<i>Total Operating Revenues</i>	<u>8,865,454</u>	<u>8,919,739</u>	<u>54,285</u>
<b>Operating Expenses</b>			
Personal Services	238,280	186,895	51,385
Contractual Services	1,376,290	971,062	405,228
Claims	8,700,000	8,581,317	118,683
Other	214,923	105,614	109,309
<i>Total Operating Expenses</i>	<u>10,529,493</u>	<u>9,844,888</u>	<u>684,605</u>
<i>Net Income (Loss)</i>	(1,664,039)	(925,149)	738,890
<i>Fund Equity (Deficit) Beginning of Year</i>	1,697,255	1,697,255	-
Prior Year Encumbrances Appropriated	<u>119,338</u>	<u>119,338</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 152,554</u>	<u>\$ 891,444</u>	<u>\$ 738,890</u>

**COMBINING STATEMENTS FOR  
FIDUCIARY FUNDS  
AND  
INDIVIDUAL FUND SCHEDULE FOR  
FIDUCIARY FUNDS**

## **Nonmajor Fiduciary Funds**

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

### **Private Purpose Trust 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. The following are the County's private purpose trust funds:

#### ***Children's Services Trust***

To account for money held by the Children Services Board for the children in the custody of the County. Expenses of this fund are for costs associated with goods and services not provided by a County program.

#### ***Care Center Resident Trust***

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

#### ***MRDD Supplemental Trust***

To account for supplemental services revenue provided by the Board of MRDD to individuals with a disability.

### **Agency Funds**

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

#### ***Undivided and Library Local Government***

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. Local government monies are allocated to local governments on a monthly basis, and apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

#### ***Payroll Agency***

To account for the next payroll, payroll taxes, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units, and private organizations.

#### ***Real Estate Tax***

To account for the collection of real estate, personal property and other assessed taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself.

#### ***Undivided Taxes***

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself. Also included are estate taxes which are distributed to the state and to certain local governments according to applicable state laws.

#### ***Undivided Auto***

To account for undivided auto license fees directed to the County for distribution to local governments according to an apportionment plan prescribed by state law.

#### ***District Board of Health***

To account for the funds on deposit with the County Treasurer that is used for the operation of the District Board of Health. The County Auditor acts as the fiscal agent.

#### ***Mental Health and Recovery Board***

To account for the funds and subfunds of the Community Mental Health District for which the County Auditor is the fiscal agent.



## Nonmajor Fiduciary Funds

### ***Soil and Water Conservation***

To account for the funds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

### ***Other Agency Funds***

*Medway*

*Building Standards Fee Assessment*

*SSI Funds Trust*

*Elections Commission*

*Marriage Licenses*

*Contract Performance Deposits*

*Park District*

*Board of MRDD Food Service*

*County Agency*

*Inmate Agency*

*Ohio House Trust Fees*

**Wayne County, Ohio***Combining Statement of Net Assets**Private Purpose Trust Funds**December 31, 2009*

	<u>Children's Services Trust</u>	<u>Care Center Resident Trust</u>	<u>MRDD Supplemental Trust</u>	<u>Totals</u>
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 191,611	\$ -	\$ 1	\$ 191,612
Cash and Investments in Segregated Accounts	3,688	19,212	-	22,900
Accrued Interest Receivable	16	-	-	16
<i>Total Assets</i>	<u>\$ 195,315</u>	<u>\$ 19,212</u>	<u>\$ 1</u>	<u>\$ 214,528</u>
<b>Net Assets</b>				
Held in Trust for Other Purposes	<u>\$ 195,315</u>	<u>\$ 19,212</u>	<u>\$ 1</u>	<u>\$ 214,528</u>

**Wayne County, Ohio**  
*Combining Statement of Changes in Net Assets*  
*Private Purpose Trust Funds*  
*For the Year Ended December 31, 2009*

	Children's Services Trust	Care Center Resident Trust	MRDD Supplemental Trust	Totals
<b>Additions</b>				
Interest	\$ 592	\$ 65	\$ -	\$ 657
Gifts and Donations	57,790	39,552	-	97,342
<i>Total Additions</i>	<u>58,382</u>	<u>39,617</u>	<u>-</u>	<u>97,999</u>
<b>Deductions</b>				
Benefits	40,118	40,118	-	80,236
Administrative Expenses	22,378	-	9,940	32,318
	<u>62,496</u>	<u>40,118</u>	<u>9,940</u>	<u>112,554</u>
<i>Change in Net Assets</i>	(4,114)	(501)	(9,940)	(14,555)
<i>Net Assets Beginning of Year</i>	199,429	19,713	9,941	229,083
<i>Net Assets End of Year</i>	<u>\$ 195,315</u>	<u>\$ 19,212</u>	<u>\$ 1</u>	<u>\$ 214,528</u>

**Wayne County, Ohio***Combining Statement of Assets and Liabilities**Agency Funds**December 31, 2009*

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 388,264	\$ 420,375	\$ 3,099,379
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	99,514,474
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	2,880,365	-	-	-
<i>Total Assets</i>	<u>\$ 2,880,365</u>	<u>\$ 388,264</u>	<u>\$ 420,375</u>	<u>\$ 102,613,853</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,075
Accrued Wages	-	-	-	104
Due to Other Funds	-	-	-	-
Due to Other Governments	2,880,365	388,264	420,375	102,611,674
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,880,365</u>	<u>\$ 388,264</u>	<u>\$ 420,375</u>	<u>\$ 102,613,853</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Agency Funds</u>	<u>Totals</u>
\$ 321,015	\$ 750,302	\$ 3,208,995	\$ 48,966	\$ 315,894	\$ 8,553,190
-	-	-	-	1,021,976	1,021,976
-	-	-	-	248,350	99,762,824
37,004	-	-	-	-	37,004
-	-	-	-	3,183	3,183
-	-	-	-	3	3
-	-	37,364	-	-	37,364
1,083,314	-	-	-	25,787	3,989,466
<u>\$ 1,441,333</u>	<u>\$ 750,302</u>	<u>\$ 3,246,359</u>	<u>\$ 48,966</u>	<u>\$ 1,615,193</u>	<u>\$ 113,405,010</u>
\$ -	\$ -	\$ -	\$ -	\$ 9,040	\$ 11,115
-	-	-	-	-	104
-	1,611	28,976	-	-	30,587
1,441,333	748,691	3,217,383	48,966	844,856	112,601,907
-	-	-	-	761,297	761,297
<u>\$ 1,441,333</u>	<u>\$ 750,302</u>	<u>\$ 3,246,359</u>	<u>\$ 48,966</u>	<u>\$ 1,615,193</u>	<u>\$ 113,405,010</u>

**Wayne County, Ohio**

*Combining Statement of Changes in Assets and Liabilities*

*Agency Funds*

*For the Year Ended December 31, 2009*

	Beginning Balance 12/31/2008	Additions	Reductions	Ending Balance 12/31/2009
<b>Undivided and Library Local Government</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ -	\$ 6,150,230	\$ 6,150,230	\$ -
Due From Other Governments	3,769,405	2,880,365	3,769,405	2,880,365
<i>Total Assets</i>	<u>\$ 3,769,405</u>	<u>\$ 9,030,595</u>	<u>\$ 9,919,635</u>	<u>\$ 2,880,365</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 3,769,405	\$ 2,880,365	\$ 3,769,405	\$ 2,880,365
<i>Total Liabilities</i>	<u>\$ 3,769,405</u>	<u>\$ 2,880,365</u>	<u>\$ 3,769,405</u>	<u>\$ 2,880,365</u>
<b>Payroll Agency</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 415,568	\$ -	\$ 27,304	\$ 388,264
<i>Total Assets</i>	<u>\$ 415,568</u>	<u>\$ -</u>	<u>\$ 27,304</u>	<u>\$ 388,264</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 415,568	\$ -	\$ 27,304	\$ 388,264
<i>Total Liabilities</i>	<u>\$ 415,568</u>	<u>\$ -</u>	<u>\$ 27,304</u>	<u>\$ 388,264</u>
<b>Real Estate Tax</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 11,379	\$ 408,996	\$ -	\$ 420,375
<i>Total Assets</i>	<u>\$ 11,379</u>	<u>\$ 408,996</u>	<u>\$ -</u>	<u>\$ 420,375</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 11,379	\$ 413,958	\$ 4,962	\$ 420,375
<i>Total Liabilities</i>	<u>\$ 11,379</u>	<u>\$ 413,958</u>	<u>\$ 4,962</u>	<u>\$ 420,375</u>
<b>Undivided Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 4,730,390	\$ 215,172	\$ 1,846,183	\$ 3,099,379
Receivables:				
Taxes	108,463,780	99,514,474	108,463,780	99,514,474
<i>Total Assets</i>	<u>\$ 113,194,170</u>	<u>\$ 99,729,646</u>	<u>\$ 110,309,963</u>	<u>\$ 102,613,853</u>
<b>Liabilities</b>				
Accounts Payable	\$ 77,160	\$ 2,075	\$ 77,160	\$ 2,075
Accrued Wages	116	104	116	104
Due to Other Governments	113,116,894	99,173,966	109,679,186	102,611,674
<i>Total Liabilities</i>	<u>\$ 113,194,170</u>	<u>\$ 99,176,145</u>	<u>\$ 109,756,462</u>	<u>\$ 102,613,853</u>

(continued)

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2009*

	Beginning Balance 12/31/2008	Additions	Reductions	Ending Balance 12/31/2009
<b>Undivided Auto</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 422,874	\$ -	\$ 101,859	\$ 321,015
Receivables:				
Sales Tax	37,722	37,004	37,722	37,004
Due From Other Governments	1,145,056	1,083,314	1,145,056	1,083,314
<i>Total Assets</i>	<u>\$ 1,605,652</u>	<u>\$ 1,120,318</u>	<u>\$ 1,284,637</u>	<u>\$ 1,441,333</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 1,605,652	\$ 1,143,712	\$ 1,308,031	\$ 1,441,333
<i>Total Liabilities</i>	<u>\$ 1,605,652</u>	<u>\$ 1,143,712</u>	<u>\$ 1,308,031</u>	<u>\$ 1,441,333</u>
<b>District Board of Health</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 553,207	\$ 200,975	\$ 3,880	\$ 750,302
Due From Other Funds	1,149	-	1,149	-
<i>Total Assets</i>	<u>\$ 554,356</u>	<u>\$ 200,975</u>	<u>\$ 5,029</u>	<u>\$ 750,302</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 554,356	\$ 205,142	\$ 10,807	\$ 748,691
Due to Other Funds	-	1,611	-	1,611
<i>Total Liabilities</i>	<u>\$ 554,356</u>	<u>\$ 206,753</u>	<u>\$ 10,807</u>	<u>\$ 750,302</u>
<b>Mental Health and Recovery Board</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 2,418,060	\$ 972,232	\$ 181,297	\$ 3,208,995
Due From Other Funds	87,979	37,364	87,979	37,364
<i>Total Assets</i>	<u>\$ 2,506,039</u>	<u>\$ 1,009,596</u>	<u>\$ 269,276</u>	<u>\$ 3,246,359</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 2,328,716	\$ 890,777	\$ 2,110	\$ 3,217,383
Due to Other Funds	177,323	28,976	177,323	28,976
<i>Total Liabilities</i>	<u>\$ 2,506,039</u>	<u>\$ 919,753</u>	<u>\$ 179,433</u>	<u>\$ 3,246,359</u>
<b>Soil and Water Conversation</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 56,231	\$ -	\$ 7,265	\$ 48,966
<i>Total Assets</i>	<u>\$ 56,231</u>	<u>\$ -</u>	<u>\$ 7,265</u>	<u>\$ 48,966</u>
<b>Liabilities</b>				
Due to Other Governments	\$ 56,231	\$ 1,430	\$ 8,695	\$ 48,966
<i>Total Liabilities</i>	<u>\$ 56,231</u>	<u>\$ 1,430</u>	<u>\$ 8,695</u>	<u>\$ 48,966</u>

(continued)

**Wayne County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
*For the Year Ended December 31, 2009*

	Beginning Balance 12/31/2008	Additions	Reductions	Ending Balance 12/31/2009
<b>Other Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 434,266	\$ 6,030	\$ 124,402	\$ 315,894
Cash and Investments in Segregated Accounts	711,855	1,021,976	711,855	1,021,976
Receivables:				
Taxes	247,625	248,350	247,625	248,350
Accounts	-	3,183	-	3,183
Accrued Interest	66	3	66	3
Due From Other Governments	24,470	25,787	24,470	25,787
<i>Total Assets</i>	<u>\$ 1,418,282</u>	<u>\$ 1,305,329</u>	<u>\$ 1,108,418</u>	<u>\$ 1,615,193</u>
<b>Liabilities</b>				
Accounts Payable	\$ 13,065	\$ 9,040	\$ 13,065	\$ 9,040
Due to Other Governments	846,714	381,239	383,097	844,856
Due to Other Funds	259	-	259	-
Undistributed Monies	558,244	203,053	-	761,297
<i>Total Liabilities</i>	<u>\$ 1,418,282</u>	<u>\$ 593,332</u>	<u>\$ 396,421</u>	<u>\$ 1,615,193</u>
<b>Total Agency Funds</b>				
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 9,041,975	\$ 7,953,635	\$ 8,442,420	\$ 8,553,190
Cash and Investments in Segregated Accounts	711,855	1,021,976	711,855	1,021,976
Receivables:				
Taxes	108,711,405	99,762,824	108,711,405	99,762,824
Sales Tax	37,722	37,004	37,722	37,004
Accounts	-	3,183	-	3,183
Accrued Interest	66	3	66	3
Due From Other Funds	89,128	37,364	89,128	37,364
Due From Other Governments	4,938,931	3,989,466	4,938,931	3,989,466
<i>Total Assets</i>	<u>\$ 123,531,082</u>	<u>\$ 112,805,455</u>	<u>\$ 122,931,527</u>	<u>\$ 113,405,010</u>
<b>Liabilities</b>				
Accounts Payable	\$ 90,225	\$ 11,115	\$ 90,225	\$ 11,115
Accrued Wages	116	104	116	104
Due to Other Governments	122,704,915	105,090,589	115,193,597	112,601,907
Due to Other Funds	177,582	30,587	177,582	30,587
Undistributed Monies	558,244	203,053	-	761,297
<i>Total Liabilities</i>	<u>\$ 123,531,082</u>	<u>\$ 105,335,448</u>	<u>\$ 115,461,520</u>	<u>\$ 113,405,010</u>



**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Trust*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Investment Income	\$ 2,000	\$ 739	\$ (1,261)
Gifts & Contributions	20,000	26,320	6,320
<i>Total Revenues</i>	<u>22,000</u>	<u>27,059</u>	<u>5,059</u>
<b>Expenses</b>			
Human Services			
Other	208,089	22,378	185,711
<i>Net Change in Fund Balance</i>	(186,089)	4,681	190,770
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>186,089</u>	<u>186,089</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 190,770</u>	<u>\$ 190,770</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*MRDD Supplemental Trust*  
*For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$ -	\$ -	\$ -
<b>Expenses</b>			
Human Services			
Other	12,787	12,787	-
Total Human Services	12,787	12,787	-
<i>Total Expenditures</i>	12,787	12,787	-
<i>Net Change in Fund Balance</i>	(12,787)	(12,787)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	12,787	12,787	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -



# STATISTICS





# Statistical Section

This part of the Wayne County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S-2 - S-9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>S-10 - S-17</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S-18 - S-25</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S-26 - S-27</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S-28 - S-33</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2001; schedules presenting government-wide information include information beginning in that year.

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**Wayne County, Ohio**  
*Net Assets by Component*  
*Last Nine Years (2)*  
*(accrual basis of accounting)*

	2009	2008	2007	2006 (1)	2005	2004	2003	2002	2001
<b>Governmental Activities:</b>									
Invested in Capital Assets, Net of Related Debt	\$ 79,056,814	\$ 81,110,577	\$ 81,561,433	\$ 79,170,381	\$ 77,166,844	\$ 58,060,575	\$ 56,634,214	\$ 52,304,665	\$ 14,511,877
Restricted for:									
Capital Projects	1,851,883	1,844,539	1,665,295	2,360,232	2,824,793	3,831,070	2,742,227	5,886,951	4,939,286
Debt Service	748,393	784,670	785,506	788,953	787,436	764,341	826,317	886,933	212,185
Public Works Projects	4,242,567	3,309,325	4,537,208	4,240,771	3,359,183	4,231,779	4,511,598	2,907,549	-
Human Services Programs	20,368,950	18,706,912	17,614,259	17,241,674	17,409,275	15,878,330	12,499,446	12,195,248	13,861,900
Community Development Projects	949,039	1,345,538	768,883	1,099,531	739,489	619,920	1,023,285	778,745	1,054,879
Other Purposes	4,356,940	3,689,727	2,738,847	2,522,021	3,225,346	3,505,412	2,956,569	3,925,660	6,700,689
Unrestricted (Deficit)	6,682,244	9,100,378	11,167,793	11,858,619	10,520,129	9,658,485	9,128,122	12,216,769	18,289,257
Total Governmental Activities Net Assets	118,256,830	119,891,666	120,839,224	119,282,182	116,032,495	96,549,912	90,321,778	91,102,520	59,570,073
<b>Business-type Activities:</b>									
Invested in Capital Assets, Net of Related Debt	7,246,212	5,752,050	5,753,433	5,974,728	6,000,424	4,235,279	3,766,592	2,458,306	1,860,340
Unrestricted (Deficit)	795,735	886,165	948,515	1,200,327	1,476,022	1,083,607	254,329	231,070	290,635
Total Business-type Activities Net Assets	8,041,947	6,638,215	6,701,948	7,175,055	7,476,446	5,318,886	4,020,921	2,689,376	2,150,975
<b>Primary Government:</b>									
Invested in Capital Assets, Net of Related Debt	86,303,026	86,862,627	87,314,866	85,145,109	83,167,268	62,295,854	60,400,806	54,762,971	16,372,217
Restricted	32,517,772	29,680,711	28,109,998	28,253,182	28,345,522	28,830,852	24,559,442	26,581,086	26,768,939
Unrestricted (Deficit)	7,477,979	9,986,543	12,116,308	13,058,946	11,996,151	10,742,092	9,382,451	12,447,839	18,579,892
Total Primary Government Net Assets	\$ 126,298,777	\$ 126,529,881	\$ 127,541,172	\$ 126,457,237	\$ 123,508,941	\$ 101,868,798	\$ 94,342,699	\$ 93,791,896	\$ 61,721,048

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance

(2) The County has only reported 9 years of GASB No 34 information. 10 years worth will be reported when available.

**Wayne County, Ohio**  
*Changes in Net Assets*  
*Last Nine Years (2)*  
*(accrual basis of accounting)*

	2009	2008	2007	2006 (1)	2005	2004	2003	2002	2001
<b>Expenses</b>									
Governmental Activities:									
General Government:									
Legislative and Executive	\$ 8,472,416	\$ 9,049,807	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431	\$ 8,860,910	\$ 8,612,858	\$ 8,690,203	\$ 8,335,583
Judicial	5,809,837	6,108,809	6,176,742	4,955,774	4,987,965	4,345,559	4,084,096	4,028,644	3,712,849
Public Safety	11,608,557	11,909,180	11,329,681	10,344,660	10,051,879	9,009,784	8,892,582	8,566,582	8,452,793
Public Works	8,372,289	9,424,619	10,688,840	8,766,467	8,747,609	9,397,388	7,842,845	6,744,573	4,672,244
Health	716,856	881,591	515,654	547,959	467,602	447,708	496,862	406,749	388,429
Human Services	36,592,414	36,056,689	36,572,367	35,666,262	32,897,269	29,638,176	30,212,937	30,023,950	30,608,536
Conservation and Recreation	23,925	513	86,029	88,662	61,930	86,405	268,097	30,000	47,500
Economic Development Assistance	1,281,177	555,635	631,645	590,544	181,528	711,183	357,410	572,357	174,503
Transportation	-	-	-	-	-	80,346	103,002	-	-
Urban Redevelopment and Housing	25,275	6,714	193,122	385,539	219,017	351,503	376,144	215,062	391,930
Other	-	1,148,460	748,260	884,280	1,059,714	1,089,066	997,222	934,385	916,018
Interest and Fiscal Charges	442,930	463,922	487,641	505,411	511,453	573,619	605,138	471,978	336,265
<i>Total Governmental Activities Expenses</i>	<i>73,345,676</i>	<i>75,605,939</i>	<i>78,089,586</i>	<i>73,073,681</i>	<i>70,058,397</i>	<i>64,591,647</i>	<i>62,848,955</i>	<i>60,684,483</i>	<i>58,036,650</i>
Business-type Activities:									
Sanitary Sewer District	940,568	970,522	1,242,966	1,239,965	527,824	445,329	388,062	536,520	390,647
Water District	23,106	110,703	28,455	-	-	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<i>963,674</i>	<i>1,081,225</i>	<i>1,271,421</i>	<i>1,239,965</i>	<i>527,824</i>	<i>445,329</i>	<i>388,062</i>	<i>536,520</i>	<i>390,647</i>
<i>Total Primary Government Expenses</i>	<i>74,309,350</i>	<i>76,687,164</i>	<i>79,361,007</i>	<i>74,313,646</i>	<i>70,586,221</i>	<i>65,036,976</i>	<i>63,237,017</i>	<i>61,221,003</i>	<i>58,427,297</i>
<b>Program Revenues</b>									
Governmental Activities:									
Charges for Services									
General Government:									
Legislative and Executive	3,041,192	3,546,967	5,242,057	5,069,432	5,472,404	4,973,448	4,514,131	4,499,153	2,986,459
Judicial	1,363,234	1,528,142	1,549,051	1,389,476	1,166,958	1,228,483	1,073,091	1,126,612	1,073,796
Public Safety	1,961,385	1,770,496	1,904,406	1,884,869	1,739,546	1,694,817	1,493,227	1,483,004	1,903,540
Public works	141,839	159,113	314,421	641,005	438,276	513,129	184,464	479,519	220,978
Health	278,296	244,458	263,124	246,921	255,722	244,126	236,185	197,131	248,540
Human Services	4,948,337	4,185,586	5,040,289	4,002,044	4,330,178	2,078,883	1,908,541	985,990	2,035,103
Conservation and Recreation	-	-	-	-	-	-	-	-	11,744
Economic Development and Assistance	-	2,525	-	-	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-	-	-	-	127,984
Other	-	130,711	123,583	124,905	161,207	241,927	39,632	90,983	304,624
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	-	-	-	-	-	-	132,856
General Government:									
Legislative and Executive	35,239	-	423,245	1,324,082	212,563	567,224	751,287	528,118	481,934
Judicial	458,897	227,148	203,873	83,766	224,415	170,155	215,709	179,335	78,507
Public Safety	1,933,457	1,422,423	1,277,732	1,194,297	1,489,064	1,410,517	1,091,163	996,763	918,602
Public works	6,146,653	5,779,722	6,653,163	6,241,356	5,662,166	6,025,771	5,585,032	5,316,545	326,896
Health	436,757	377,638	8,625	17,072	337,075	337,075	45,830	-	1,185
Human Services	22,607,341	21,134,358	18,781,420	16,989,231	15,501,359	17,289,584	15,882,131	16,025,562	17,023,410
Conservation and Recreation	-	-	-	-	-	-	-	-	699
Economic Development and Assistance	513,819	1,476,841	423,245	1,324,082	212,563	567,224	751,287	528,118	481,934
Transportation	-	-	-	-	8,838	66,162	78,000	-	-
Urban Redevelopment and Housing	-	-	-	-	168,913	329,737	40,436	612,793	8,638
Other	-	-	-	-	1,216	6,817	-	-	11,715
Capital Grants and Contributions									
Public Safety	194,703	-	-	-	19,796,307	3,436,254	1,211,403	699,166	1,288,502
Public Works	967,148	1,112,346	5,878,127	2,859,525	21,900	-	63,676	185,449	-
Human Services	-	-	-	-	-	-	-	-	-
Conservation and Recreation	8,200	271,560	-	-	-	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<i>45,036,497</i>	<i>43,370,034</i>	<i>47,663,116</i>	<i>42,050,909</i>	<i>57,705,847</i>	<i>40,679,133</i>	<i>34,518,543</i>	<i>33,549,429</i>	<i>29,280,823</i>

(continued)



**Wayne County, Ohio**  
*Changes in Net Assets*  
*Last Nine Years (2)*  
*(accrual basis of accounting)*

	2009	2008	2007	2006 (1)	2005	2004	2003	2002	2001
<b>Business-type Activities:</b>									
Charges for Services									
Sanitary Sewer District	\$ 639,967	\$ 671,652	\$ 625,174	\$ 773,477	\$ 1,561,752	\$ 370,045	\$ 290,783	\$ 265,952	\$ 239,577
Operating Grants and Contributions									
Sanitary Sewer District	1,703,293	8,250	95,000	247,601	1,637,489	-	-	-	-
Water District	-	-	36,000	-	-	-	-	-	-
Capital Grants and Contributions									
Sanitary Sewer District	-	193,445	-	-	-	1,281,249	-	-	-
Water District	-	-	-	-	-	-	-	-	-
<b>Total Business-type Activities Program Revenues</b>	<b>2,343,260</b>	<b>873,347</b>	<b>756,174</b>	<b>1,021,078</b>	<b>3,199,241</b>	<b>1,651,294</b>	<b>290,783</b>	<b>265,952</b>	<b>239,577</b>
<b>Total Primary Government Program Revenues</b>	<b>47,379,757</b>	<b>44,243,381</b>	<b>48,419,290</b>	<b>43,071,987</b>	<b>60,905,088</b>	<b>42,330,427</b>	<b>34,809,326</b>	<b>33,815,381</b>	<b>29,520,400</b>
<b>Net (Expense)/Revenue</b>	<b>(28,309,179)</b>	<b>(32,235,905)</b>	<b>(30,426,470)</b>	<b>(31,022,772)</b>	<b>(12,352,550)</b>	<b>(23,912,514)</b>	<b>(28,330,412)</b>	<b>(27,135,054)</b>	<b>(28,755,827)</b>
Governmental Activities	1,379,586	(207,878)	(515,247)	(218,887)	2,671,417	1,205,965	(97,279)	(270,568)	(151,070)
Business-type Activities	(26,929,593)	(32,443,783)	(30,941,717)	(31,241,659)	(9,681,133)	(22,706,549)	(28,427,691)	(27,405,622)	(28,906,897)
<b>Total Primary Government Net (Expense)/Revenue</b>									
<b>General Revenues and Other Changes in Net Assets</b>									
Governmental Activities:									
Property Taxes Levied for:									
General Fund	3,642,889	3,780,439	3,680,018	4,073,625	3,731,097	3,539,365	3,506,201	3,187,655	3,127,727
Human Services - County Board of MRDD	5,387,356	6,074,774	6,030,019	6,771,032	6,593,307	6,302,039	6,505,586	6,182,867	6,116,063
Human Services - Children Services Board	3,194,973	3,570,150	3,493,610	3,882,756	3,785,863	3,749,905	1,234,983	1,576,099	1,566,346
Human Services - Wayne County Care Center	1,210,463	1,040,166	1,025,712	1,183,746	1,074,937	1,063,434	1,044,755	1,043,755	1,029,394
Sales Taxes	8,883,122	10,613,699	9,749,972	9,522,787	9,538,188	9,320,992	8,990,237	8,798,061	13,112,997
Grants and Entitlements Not Restricted to Specific Pro	2,671,454	3,379,153	4,042,417	4,407,494	4,491,322	4,491,042	4,698,400	4,148,750	3,818,853
Investment Earnings	759,046	2,356,663	3,267,530	2,379,412	1,645,951	739,335	864,271	1,786,027	3,200,565
Miscellaneous	925,040	473,303	704,234	621,336	983,131	1,026,536	2,115,648	1,457,025	1,792,559
Transfers	-	-	(10,000)	277,787	534,583	(92,000)	(1,410,162)	(776,313)	(296,000)
<b>Total Governmental Activities</b>	<b>26,674,343</b>	<b>31,288,347</b>	<b>31,983,512</b>	<b>33,119,975</b>	<b>32,378,379</b>	<b>30,140,648</b>	<b>27,549,670</b>	<b>27,403,926</b>	<b>33,468,504</b>
Business-type Activities:									
Investment Earnings	-	-	-	-	6,669	-	18,662	32,656	-
Miscellaneous	24,146	144,145	32,140	195,283	32,959	-	-	-	-
Transfers	-	-	10,000	(277,787)	(534,583)	92,000	1,410,162	776,313	296,000
<b>Total Business-type Activities</b>	<b>24,146</b>	<b>144,145</b>	<b>42,140</b>	<b>(82,504)</b>	<b>(494,955)</b>	<b>92,000</b>	<b>1,428,824</b>	<b>808,969</b>	<b>296,000</b>
<b>Total Primary Government</b>	<b>26,698,489</b>	<b>31,432,492</b>	<b>32,025,652</b>	<b>33,037,471</b>	<b>31,883,424</b>	<b>30,232,648</b>	<b>28,978,494</b>	<b>28,212,895</b>	<b>33,764,504</b>
<b>Change in Net Assets</b>									
Governmental Activities	(1,634,836)	(947,558)	1,557,042	2,097,203	20,025,829	6,228,134	(780,742)	268,872	4,712,677
Business-type Activities	1,403,732	(63,733)	(473,107)	(301,391)	2,176,462	1,297,965	1,331,545	538,401	144,930
<b>Total Primary Government Change in Net Assets</b>	<b>(231,104)</b>	<b>(1,011,291)</b>	<b>1,083,935</b>	<b>1,795,812</b>	<b>\$ 22,202,291</b>	<b>\$ 7,526,099</b>	<b>\$ 550,803</b>	<b>\$ 807,273</b>	<b>\$ 4,857,607</b>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance  
(2) The County has only reported 9 years of GASB No 34 information. 10 years worth will be reported when available.

**Wayne County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2009	2008	2007	2006 (1)
General Fund				
Reserved	\$ 719,723	\$ 925,400	\$ 3,460,433	\$ 947,248
Unreserved	6,061,325	6,968,146	5,453,415	7,214,036
<i>Total General Fund</i>	<u>6,781,048</u>	<u>7,893,546</u>	<u>8,913,848</u>	<u>8,161,284</u>
All Other Governmental Funds				
Reserved	2,599,007	4,206,537	4,093,958	3,657,157
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	24,685,553	20,412,926	21,350,745	23,103,620
Debt Service Funds	748,393	750,164	751,000	788,953
Capital Projects Funds	867,330	920,763	1,274,960	1,453,543
<i>Total All Other Governmental Funds</i>	<u>28,900,283</u>	<u>26,290,390</u>	<u>27,470,663</u>	<u>29,003,273</u>
<i>Total Governmental Funds</i>	<u>\$ 35,681,331</u>	<u>\$ 34,183,936</u>	<u>\$ 36,384,511</u>	<u>\$ 37,164,557</u>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance

2005	2004	2003	2002	2001	2000
\$ 2,095,990	\$ 2,163,711	\$ 1,094,844	\$ 1,200,421	\$ 1,524,179	\$ 1,225,524
5,813,472	5,378,821	7,133,853	7,000,647	9,771,088	6,573,320
7,909,462	7,542,532	8,228,697	8,201,068	11,295,267	7,798,844
3,553,116	6,328,369	4,939,337	6,091,665	9,183,705	4,758,259
20,740,275	19,489,085	16,200,861	15,464,768	15,040,151	14,873,713
829,348	829,349	872,910	886,933	218,009	-
2,234,420	(108,722)	903,969	2,840,128	4,131,859	4,597,749
27,357,159	26,538,081	22,917,077	25,283,494	28,573,724	24,229,721
\$ 35,266,621	\$ 34,080,613	\$ 31,145,774	\$ 33,484,562	\$ 39,868,991	\$ 32,028,565

**Wayne County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2009	2008	2007	2006
<b>Revenues</b>				
Property Taxes	\$ 13,963,870	\$ 13,953,967	\$ 14,079,568	\$ 16,041,064
Sales Tax	8,991,618	9,700,500	9,749,972	9,522,786
Special Assessments	1,541	2,269	2,310	2,494
Charges for Services	10,979,593	10,185,973	11,584,245	10,547,546
Licenses and Permits	291,938	314,086	327,486	343,793
Fines and Forfeitures	739,601	767,712	807,875	800,464
Intergovernmental	35,771,584	33,424,208	34,699,636	32,409,156
Investment Income	772,895	2,381,710	3,311,307	2,419,191
Rent	254,380	252,560	400,851	726,679
Donations	30,919	29,936	29,814	777,713
Other	2,264,497	2,030,401	2,382,524	1,991,343
<i>Total Revenues</i>	<u>74,062,436</u>	<u>73,043,322</u>	<u>77,375,588</u>	<u>75,582,229</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,727,287	8,608,665	9,961,381	9,834,394
Judicial	5,128,999	5,602,463	5,399,957	4,633,515
Public Safety	11,488,766	11,413,429	10,865,957	10,183,328
Public Works	6,477,463	8,108,593	7,413,497	6,589,224
Health	753,712	931,773	513,347	545,494
Human Services	36,983,483	36,184,213	35,973,974	35,393,685
Conservation and Recreation	24,023	415	86,029	88,662
Economic Development and Assistance	1,456,151	587,986	640,261	600,317
Transportation	-	-	-	-
Urban Redevelopment and Housing	30,332	6,714	193,122	385,539
Other	-	1,248,460	748,260	855,176
Capital Outlay	1,640,742	1,563,509	5,273,226	4,600,920
Debt Service:				
Principal Retirement	596,000	573,500	591,000	573,500
Interest and Fiscal Charges	436,823	460,036	484,280	507,429
Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>72,743,781</u>	<u>75,289,756</u>	<u>78,144,291</u>	<u>74,791,183</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>1,318,655</u>	<u>(2,246,434)</u>	<u>(768,703)</u>	<u>791,046</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	250	653	566
Proceeds from Sale of Bonds	-	-	-	-
Proceeds of OPWC Loans	115,727	-	-	100,000
Proceeds from Sale of Notes	-	-	-	-
Insurance Recovery	100,000	-	-	-
Other Financing Sources	-	-	-	-
Accrued Interest on Bonds Sold	-	-	-	-
Premium on Notes Sold	-	-	-	-
Proceeds from Capital Lease Transaction	-	-	-	-
Transfers In	1,301,815	1,329,535	211,796	2,511,887
Transfers Out	(1,301,815)	(1,329,535)	(221,796)	(2,234,100)
<i>Total Other Financing Sources (Uses)</i>	<u>215,727</u>	<u>250</u>	<u>(9,347)</u>	<u>378,353</u>
<i>Net Change in Fund Balances</i>	<u>\$ 1,534,382</u>	<u>\$ (2,246,184)</u>	<u>\$ (778,050)</u>	<u>\$ 1,169,399</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.5%	1.4%	1.5%	1.5%

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

	2005	2004	2003	2002	2001	2000
\$	15,126,971	\$ 14,643,206	\$ 12,474,218	\$ 11,928,170	\$ 11,822,173	\$ 11,582,916
	9,538,188	9,320,992	8,990,237	8,801,393	8,759,075	8,476,116
	2,350	1,984	1,492	2,136	1,343	2,547
	10,928,771	9,285,119	8,874,027	7,914,463	7,568,641	7,032,594
	341,050	365,814	317,086	279,612	276,346	231,348
	646,012	652,298	630,614	686,079	720,043	784,441
	31,037,834	32,636,361	30,532,044	27,915,433	28,920,845	30,969,872
	1,672,214	777,685	882,929	1,995,919	3,297,736	2,722,554
	426,458	435,011	263,782	336,133	208,526	200,220
	25,502	-	-	-	-	-
	2,759,159	2,778,130	2,024,399	1,616,890	1,997,337	1,872,326
	<u>72,504,509</u>	<u>70,896,600</u>	<u>64,990,828</u>	<u>61,476,228</u>	<u>63,572,065</u>	<u>63,874,934</u>
	10,662,511	9,345,153	8,323,649	8,361,120	7,936,692	6,940,490
	4,605,217	4,216,327	3,919,875	3,869,609	3,624,358	3,193,346
	9,741,246	8,566,750	8,685,057	8,549,994	8,328,452	7,642,891
	7,785,176	6,209,851	5,651,449	6,622,266	5,807,045	6,950,475
	472,896	472,280	471,654	398,682	377,873	430,812
	32,724,351	30,081,204	30,372,975	29,943,341	30,382,169	26,250,203
	64,179	192,312	162,190	30,000	47,500	45,770
	197,450	711,183	357,410	572,357	174,503	953,692
	-	80,346	103,002	-	-	-
	219,017	351,503	376,144	215,062	391,930	364,025
	1,029,536	1,045,390	980,936	914,183	901,769	664,147
	2,405,907	7,339,661	7,886,569	10,327,112	6,966,876	4,000,960
	558,413	590,868	768,687	9,537,171	131,574	225,492
	529,161	549,816	849,476	267,148	272,595	91,170
	-	-	-	107,765	-	-
	<u>70,995,060</u>	<u>69,752,644</u>	<u>68,909,073</u>	<u>79,715,810</u>	<u>65,343,336</u>	<u>57,753,473</u>
	<u>1,509,449</u>	<u>1,143,956</u>	<u>(3,918,245)</u>	<u>(18,239,582)</u>	<u>(1,771,271)</u>	<u>6,121,461</u>
	3,286	2,630	352	500	3,226	4,925
	-	-	-	11,500,000	-	-
	-	-	-	-	-	-
	-	1,860,000	-	-	9,400,000	-
	-	-	-	-	-	-
	700	-	-	-	-	-
	-	-	-	24,948	-	-
	-	-	-	-	21,454	-
	-	-	-	444,768	-	39,319
	3,990,081	2,248,500	1,897,924	5,096,492	6,168,674	1,752,304
	(3,455,498)	(2,340,500)	(1,946,937)	(5,226,492)	(6,664,674)	(2,405,359)
	<u>538,569</u>	<u>1,770,630</u>	<u>(48,661)</u>	<u>11,840,216</u>	<u>8,928,680</u>	<u>(608,811)</u>
\$	<u>2,048,018</u>	<u>\$ 2,914,586</u>	<u>\$ (3,966,906)</u>	<u>\$ (6,399,366)</u>	<u>\$ 7,157,409</u>	<u>\$ 5,512,650</u>
	1.6%	1.8%	2.7%	14.3%	0.7%	0.6%

**Wayne County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Collection Years*

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2009	\$ 2,113,732,713	\$ 6,039,236,323	\$ 0	\$ 0
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813
2007	1,932,238,290	5,520,680,829	199,313,410	1,063,004,853
2006	1,898,089,730	5,423,113,514	237,708,940	1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,735,165	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

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) Tangible personal property is assessed at 25% 1996-2002. For 2003 -2006 the percentage is 23%. For 2007 the percentage was 12.5%. This percentage was reduced to 6.25% for 2008 and will be reduced to zero for 2009.
- (3) Public utility personal is assessed at 88% of actual value. For the years 1996-2001 the percentage was 100%
- (a) Update year
- (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$ 62,534,232	\$ 71,061,627	\$ 2,176,266,945	\$ 6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65
66,890,030	76,011,398	2,198,441,730	6,659,697,080	33.01%	9.65
67,580,500	76,796,023	2,203,379,170	6,533,426,667	33.72%	9.65
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%	9.65
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%	9.65
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%	9.65
71,030,760	80,716,773	1,797,609,015	5,338,062,262	33.68%	8.75
97,685,490	97,685,490	1,784,210,213	5,236,801,822	34.07%	8.75
92,090,220	92,090,220	1,746,198,671	5,131,981,281	34.03%	8.75

**Wayne County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assess Value)*  
*Last Ten Years*

	2009	2008	2007	2006
<b>County Units:</b>				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	2.20	2.20	2.20	2.20
Bond	0.00	0.00	0.00	0.00
Total	9.65	9.65	9.65	9.65
<b>School Districts within the County:</b>				
Chippewa Local	44.90	44.90	44.90	44.90
Dalton Local	43.60	43.60	43.60	43.60
Green Local	55.15	56.05	54.35	54.80
Orrville City	58.05	58.88	54.30	54.30
Wooster City	71.60	72.30	72.30	72.10
<b>Overlapping School Districts :</b>				
North Central Local	35.70	36.00	35.90	30.70
Northwestern Local	32.60	32.60	33.60	34.90
Rittman Exempted Village	63.20	63.35	63.05	59.60
Southeast Local	44.50	44.60	44.70	45.10
Triway Local	49.50	49.80	49.90	49.90
East Holmes Local	25.70	25.70	25.95	26.25
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	58.50	59.20	59.00	59.60
Tuslaw Local	59.80	59.90	59.90	60.20
West Holmes Local	36.05	32.40	32.90	33.00
<b>Vocational School:</b>				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.85	4.10	4.10
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	15.80	15.80	15.80	15.80
Congress	2.40	13.40	13.40	13.40
Creston	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	6.70	6.70	6.70	6.70
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20



2005	2004	2003	2002	2001	2000
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
2.20	2.20	1.30	1.30	1.30	1.30
0.00	0.00	0.00	0.00	0.00	0.00
9.65	9.65	8.75	8.75	8.75	8.75
44.90	42.50	43.00	41.00	41.00	41.10
43.60	43.60	43.60	43.60	43.60	43.60
50.25	50.25	50.75	50.85	50.85	50.45
54.30	54.30	46.60	46.60	46.60	46.60
71.70	65.20	65.20	65.20	65.20	65.20
30.70	30.70	31.00	31.60	31.60	32.00
34.90	34.90	34.90	31.50	31.50	31.70
60.30	60.30	54.80	54.80	54.80	54.80
45.10	45.10	46.35	46.65	46.65	47.25
44.20	44.20	44.20	45.20	45.20	42.20
26.30	26.60	26.65	27.55	27.55	26.40
49.40	49.40	49.40	49.40	49.40	49.40
60.20	60.80	61.20	54.20	54.20	55.10
60.20	61.00	60.70	53.90	53.90	53.90
33.10	33.60	33.80	35.60	35.60	36.10
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	3.20	3.20	3.30
4.10	4.10	4.10	4.10	4.10	4.10
2.60	2.60	2.60	2.60	2.60	2.60
15.80	15.80	15.80	11.80	11.80	11.80
13.40	13.40	13.40	13.40	13.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.00	4.00	4.00
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.10	7.50	7.50	7.50	7.50	7.50
2.80	2.70	2.70	2.80	2.80	2.80
2.70	2.70	2.70	4.10	4.10	4.10
3.40	3.40	3.40	3.40	3.40	3.40
4.20	4.20	4.20	4.20	4.20	4.20

**Wayne County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assess Value)*  
*Last Ten Years*

	2009	2008	2007	2006
<b>Townships:</b>				
Baughman	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	8.20	8.20
Clinton	5.50	5.50	5.50	5.50
Congress	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30
Franklin	4.60	4.60	4.60	4.60
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	11.00	11.00	11.00	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	5.90	5.90	5.90
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	6.00	1.25	1.25	1.25
Central Fire District	3.00	3.00	2.50	2.50
Orrville Library	0.75	0.75	2.25	0.75
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2005	2004	2003	2002	2001	2000
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	6.70	6.70	6.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	8.20	7.20	6.70	6.70	6.70
5.00	5.00	4.50	4.50	4.50	4.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
5.00	5.00	5.00	5.00	5.00	5.00
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
11.00	11.00	11.00	6.00	6.00	6.00
4.30	4.30	4.30	4.10	4.10	4.10
5.80	8.30	8.30	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
5.90	5.90	5.90	5.90	5.90	5.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.00	1.00	1.00	1.00	1.00	1.00
2.50	2.50	2.50	0.00	0.00	0.00
0.75	0.75	0.75	0.75	0.75	0.75
0.00	0.00	0.00	0.00	0.00	0.00

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (2)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2009	\$ 17,694,425	\$ 15,582,932	88.07%	\$ 445,140	\$ 16,028,072	90.58%	\$ 1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%
2007	16,460,622	14,909,622	90.58%	369,451	15,279,073	92.82%	815,138	4.95%
2006	15,996,993	14,349,310	89.70%	279,585	14,628,895	91.45%	634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%
2003	13,791,877	12,895,760	93.50%	398,092	13,293,852	96.39%	938,596	6.81%
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%

Source: Wayne County Auditor

(1) Amounts do not include personal property for 2000 - 2002.

Amounts include real estate and personal property taxes for 2003-2008.

(2) The County information does not provide the applicable year when a delinquency is collected. Thus the "total collections" represent the total collections for the year instead of total collections of a particular tax year. As a result "total collection as a percent of a total levy" can exceed 100% in any particular year.

Note: See Note 6 discussion of the phase-out of personal property taxes

**Wayne County, Ohio**  
*Principal Taxpayers*  
*Real Estate and Tangible Personal Property Tax*  
*December 31, 2009 and 2000*

Taxpayer	Type of Entity	2009	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Insite Wooster LLC	Manufacturer	\$ 8,805,760	0.40%
JM Smucker LLC	Manufacturer	8,129,310	0.37%
Luk USA, LLC	Manufacturer	5,635,190	0.26%
Gerstenslager Company	Manufacturer	4,260,150	0.20%
Sprenger Wayne Co., LTD.	Manufacturer	3,337,000	0.15%
Wal-Mart Stores, Inc.	Retail	2,969,390	0.14%
Wooster Brush	Manufacturer	2,820,060	0.13%
JBR Holdings LLC	Manufacturer	2,662,110	0.12%
Buehlers Food Market	Retail	2,539,930	0.12%
Morton International Inc.	Manufacturer	2,512,510	0.12%
Total Top Ten Principal Taxpayers		<u>\$ 43,671,410</u>	<u>2.01%</u>
Total County Assessed Valuation		<u>\$ 2,176,266,945</u>	
Taxpayer	Type of Entity	2000	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Rubbermaid, Inc.	Manufacturer	\$ 29,882,360	1.71%
Ohio Power	Electric	23,510,240	1.35%
East Ohio Gas	Natural Gas	18,055,350	1.03%
LUK USA Systems	Manufacturer	17,675,440	1.01%
United Telephone Company of Ohio	Telephone	15,862,190	0.91%
J.M. Smucker Corp	Manufacturer	13,463,480	0.77%
Gerstenslager	Manufacturer	12,240,410	0.70%
Rexroth	Manufacturer	11,633,100	0.67%
Wooster Brush Company	Manufacturer	11,436,360	0.65%
Ohio Edison	Electric	8,148,120	0.47%
Total Top Ten Principal Taxpayers		<u>\$ 161,907,050</u>	<u>9.26%</u>
Total County Assessed Valuation		<u>\$ 1,746,198,671</u>	

Source: Wayne County Auditor

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

Note: See Note 6 discussion of the phase-out of personal property taxes

**Wayne County, Ohio**  
Special Assessment Billings and Collections (1)  
Last Ten Collection Years

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2009 (2)	\$ 1,162,235	\$ 1,055,253	90.80%
2008	279,040	213,881	76.65%
2007	275,678	130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%
2003	1,147,268	164,075	14.30%
2002	958,354	17,558	1.83%
2001	877,140	17,094	1.95%
2000	806,114	23,296	2.89%

Source: Wayne County Auditor

- (1) Represents county-wide amounts collected by the County.
- (2) Muskingum Watershed started - assessed all parcels

**Wayne County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer System Revenue Bonds*  
*Last Six Years (1)*

Year	Sewer Service Charges and Interest (2)	Direct Operating Expenses (3)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2009	\$ 664,113	\$ 509,998	\$ 154,115	\$ 31,400	\$ 175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)
2007	657,314	874,806	(217,492)	28,700	115,487	(1.51)
2006	968,760	871,888	96,872	33,200	120,376	0.63
2005 (4)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
2004	370,045	387,031	(16,986)	-	6,669	(2.55)

(1) No pledged debt incurred during 2000-2003.

(2) Includes other operating revenues.

(3) Direct operating expenses do not include depreciation and amortization expense.

(4) Principal and interest includes amounts related to the retirement of \$1,860,000 in Anticipation Notes during the year.

**Wayne County, Ohio**  
*Ratios of Outstanding Debt By Type*  
*Last Ten Years*

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Capital Leases
2009	\$ 8,908,000	\$ 284,000	\$ 200,727	\$ -
2008	9,499,000	500,000	90,000	-
2007	10,067,500	-	95,000	-
2006	10,653,500	-	100,000	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913
2003	12,321,500	-	43,558	11,223
2002	12,630,000	-	54,448	460,520
2001	1,248,500	9,400,000	65,338	23,533
2000	1,362,000	-	76,228	30,717

**Source:** Wayne County Auditor



Sewer Revenue Bonds Payable	Total Primary Government	Percentage of Personal Income	Per Capita
\$ 3,825,037	\$ 13,217,764	0.42%	\$ 116.37
2,653,800	12,742,800	0.40%	111.96
2,684,100	12,846,600	0.41%	112.99
2,712,800	13,466,300	0.45%	118.18
2,746,000	13,973,000	0.47%	122.90
2,755,000	14,540,413	0.49%	128.02
-	12,376,281	0.60%	109.41
-	13,144,968	0.64%	117.16
-	10,737,371	0.53%	96.69
-	1,468,945	0.07%	13.17

**Wayne County, Ohio**  
*Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita*  
*Last Ten Collection Years*

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2009	\$ 8,159,607	\$ 2,176,266,945	113,588	0.37%	\$ 71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87
2007	9,316,500	2,198,441,730	113,700	0.42%	81.94
2006	9,864,547	2,203,379,170	113,950	0.45%	86.57
2005	10,397,652	2,052,255,609	113,697	0.51%	91.45
2004	11,016,159	2,007,643,059	113,577	0.55%	96.99
2003	11,448,590	1,991,708,664	113,121	0.57%	101.21
2002	11,743,067	1,797,608,015	112,193	0.65%	104.67
2001	1,030,491	1,784,210,213	111,045	0.06%	9.28
2000	1,074,502	1,746,198,671	111,564	0.06%	9.63

Source: Wayne County Auditors

(1) Source: Ohio Department of Development or U.S. Census Bureau (estimate)

**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
 December 31, 2009

	Net General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 8,159,607	100.00%	\$ 8,159,607
City of Wooster	9,220,892	100.00%	9,220,892
Village of Congress	12,338	100.00%	12,338
Village of Dalton	366,100	100.00%	366,100
Wooster City School District	14,557,073	100.00%	14,557,073
Total direct	<u>32,316,010</u>		<u>32,316,010</u>
<b>Overlapping:</b>			
City of Norton	3,835,851	0.05%	1,918
City of Rittman	2,305,000	96.58%	2,226,169
Orrville City School District	16,935,000	99.95%	16,926,533
East Holmes Local School District	1,959,999	0.33%	6,468
North Central Local School District	10,668,168	89.50%	9,548,010
Northwest Local School District	19,670,000	0.75%	147,525
Northwestern Local School District	5,870,000	94.91%	5,571,217
Rittman Exempted Village School District	7,879,993	97.38%	7,673,537
Tuslaw Local School District	12,239,990	1.10%	134,640
West Holmes Local School District	11,310,827	2.27%	256,756
Wayne Public Library District	5,240,000	75.01%	3,930,524
West Holmes LSD	11,873,803	2.41%	286,159
Total overlapping	<u>109,788,631</u>		<u>46,709,455</u>
Total direct and overlapping debt	<u>\$ 142,104,641</u>		<u>\$ 79,025,465</u>

Source: Ohio Municipal Advisory Council.

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

**Wayne County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2009	2008	2007	2006
Assessed Valuation	\$ 2,176,266,945	\$ 2,144,456,510	\$ 2,198,441,730	\$ 2,203,379,170
Bonded Debt Limit (1)	52,906,674	52,111,413	53,461,043	53,584,479
Outstanding Debt:				
General Obligation Bonds	8,908,000	9,499,000	10,067,500	10,653,500
OPWC Loans	200,727	90,000	95,000	100,000
Revenue Bonds-Enterprise	848,000	858,000	868,000	877,000
Improvement (Revenue) Bonds-Enterprise	2,977,037	1,795,800	1,816,100	1,835,800
Total Outstanding Debt	12,933,764	12,242,800	12,846,600	13,466,300
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	5,930,000	6,265,000	6,590,000	6,900,000
OPWC Loans	200,727	90,000	95,000	100,000
Revenue Bonds-Enterprise	848,000	858,000	868,000	877,000
Improvement (Revenue) Bonds-Enterprise	2,977,037	1,795,800	1,816,100	1,835,800
Amount Available in Debt Service	748,393	750,164	751,000	788,953
Total Exemptions	10,704,157	9,758,964	10,120,100	10,501,753
Net Debt	2,229,607	2,483,836	2,726,500	2,964,547
Voted Debt Margin	50,677,067	49,627,577	50,734,543	50,619,932
Legal Debt Margin as a Percentage of the Debt Limit	95.79%	95.23%	94.90%	94.47%
Bonded Debt Limit (2)	21,762,669	21,444,565	21,984,417	22,033,792
Outstanding Debt:				
General Obligation Bonds	8,908,000	9,499,000	10,067,500	10,653,500
OPWC Loans	200,727	90,000	95,000	100,000
Revenue Bonds-Enterprise	848,000	858,000	868,000	877,000
Improvement (Revenue) Bonds-Enterprise	2,977,037	1,795,800	1,816,100	1,835,800
Total Outstanding Debt	12,933,764	12,242,800	12,846,600	13,466,300
Less Exemptions:				
General Obligation Bonds - Voted	5,930,000	6,265,000	6,590,000	6,900,000
OPWC Loans	200,727	90,000	95,000	100,000
Revenue Bonds-Enterprise	848,000	858,000	868,000	877,000
Improvement (Revenue) Bonds-Enterprise	2,977,037	1,795,800	1,816,100	1,835,800
Amount Available in Debt Service	748,393	750,164	751,000	788,953
Total Outstanding Debt	10,704,157	9,758,964	10,120,100	10,501,753
Amount of Debt Applicable to Debt Limit	2,229,607	2,483,836	2,726,500	2,964,547
Unvoted Debt Margin	19,533,062	18,960,729	19,257,917	19,069,245

(1) The Debt Limitation is calculated as follows:  
3% of first \$100,000,000 of assessed value  
1 1/2% of next \$200,000,000 of assessed value  
2 1/2 % of amount assessed value in excess of \$300,000,000

(2) The Debt Limitation equals 1% of the assessed value.

2005	2004	2003	2002	2001	2000
<u>\$ 2,052,255,609</u>	<u>\$ 2,007,643,059</u>	<u>\$ 1,991,708,664</u>	<u>\$ 1,797,608,015</u>	<u>\$ 1,784,210,213</u>	<u>\$ 1,746,198,671</u>
49,806,390	48,691,076	48,292,717	43,440,200	43,105,255	42,154,967
11,227,000	11,780,500	12,321,500	12,630,000	1,248,500	1,362,000
-	-	43,558	54,448	65,338	76,228
886,000	895,000	-	-	-	-
1,860,000	1,860,000	-	-	-	-
<u>13,973,000</u>	<u>14,535,500</u>	<u>12,365,058</u>	<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>
7,200,000	7,490,000	7,775,000	7,900,000	-	-
-	-	43,558	54,448	65,338	76,228
895,000	895,000	-	-	-	-
1,860,000	1,860,000	-	-	-	-
829,348	764,341	872,910	886,933	218,009	287,498
<u>10,784,348</u>	<u>11,009,341</u>	<u>8,691,468</u>	<u>8,841,381</u>	<u>283,347</u>	<u>363,726</u>
<u>3,188,652</u>	<u>3,526,159</u>	<u>3,673,590</u>	<u>3,843,067</u>	<u>1,030,491</u>	<u>1,074,502</u>
<u>46,617,738</u>	<u>45,164,917</u>	<u>44,619,127</u>	<u>39,597,133</u>	<u>42,074,764</u>	<u>41,080,465</u>
93.60%	92.76%	92.39%	91.15%	97.61%	97.45%
20,522,556	20,076,431	19,917,087	17,976,080	17,842,102	17,461,987
11,227,000	11,780,500	12,321,500	12,630,000	1,248,500	1,362,000
-	-	43,558	54,448	65,338	76,228
886,000	895,000	-	-	-	-
1,860,000	1,860,000	-	-	-	-
<u>13,973,000</u>	<u>14,535,500</u>	<u>12,365,058</u>	<u>12,684,448</u>	<u>1,313,838</u>	<u>1,438,228</u>
7,200,000	11,780,500	12,321,500	-	-	-
-	-	43,558	54,448	65,338	76,228
895,000	895,000	-	-	-	-
1,860,000	1,860,000	-	-	-	-
829,348	-	872,910	886,933	218,009	287,498
<u>10,784,348</u>	<u>14,535,500</u>	<u>13,237,968</u>	<u>941,381</u>	<u>283,347</u>	<u>363,726</u>
<u>3,188,652</u>	<u>-</u>	<u>(872,910)</u>	<u>11,743,067</u>	<u>1,030,491</u>	<u>1,074,502</u>
<u>17,333,904</u>	<u>20,076,431</u>	<u>20,789,997</u>	<u>6,233,013</u>	<u>16,811,611</u>	<u>16,387,485</u>

**Wayne County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

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Year	Population (1)	Personal Income (2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2009	114,200	\$ 3,184,000,000	\$ 28,888	9.7%
2008	113,812	3,184,000,000	28,020	5.6%
2007	113,700	3,103,000,000	27,340	4.7%
2006	113,950	2,982,755,200	26,176	4.5%
2005	113,697	2,976,132,672	26,176	4.7%
2004	113,577	2,972,991,552	26,176	4.7%
2003	113,121	2,073,507,930	18,330	4.8%
2002	112,193	2,056,497,690	18,330	5.4%
2001	111,045	2,035,454,850	18,330	3.9%
2000	111,564	2,044,968,120	18,330	3.8%

**Sources:** (1) Ohio Department of Development or [www.fedstats.gov](http://www.fedstats.gov)  
(2) [www.fedstats.gov](http://www.fedstats.gov)  
(3) Ohio Bureau of Employment Services or [fedstats.gov](http://fedstats.gov)

**Wayne County, Ohio**  
Principal Employers  
Current Year and Nine Years Ago

Employer	Industry	2009 (1)	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies and Preserves	1,050	2%
Wayne County	Government	1,008	2%
Luk USA LLC	Automotive	1,000	2%
College of Wooster	Schools- Universities & College Academic	850	1%
Wooster City Schools	School	726	1%
Wooster Community Hospital	Hospitals	700	1%
Wooster Brush	Paint Brushes and Rollers	600	1%
Wal-Mart Supercenter	Department Store	500	1%
Ohio State University	Schools- Universities & College Academic	500	1%
JLG	Aerial Access Equipment	450	1%
Total		<u>7,384</u>	<u>12%</u>
Total Employment within the County (2)		<u>59,605</u>	

Employer	Industry	2000 (1)	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies and Preserves	2,250	*
Rubbermaid	Manufacture Plastics	1,935	*
Gerstenslager Company	Automotive Stampings	1,020	*
Wayne County	Government	950	*
College of Wooster	Education	850	*
Rexroth Corp.	Mobile Hydraulics	620	*
Wooster Brush	Paint Brushes and Rollers	599	*
Wooster City Schools	Education	543	*
Ohio Agriculture Research and Development Center	Research	500	*
American Commercial Vehicles	Automotive Industry	250	*
Total		<u>9,517</u>	*
Total Employment within the County			*

Sources:

(1) Wayne County Auditor's Office, Wayne County Public Library, Wayne County Economic Development Council

(2) Wayne County Economic Development Council

\* Information not available from 2000 Comprehensive Annual Financial Statements

**Wayne County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Eight Years*

	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>								
<b>Legislative and Executive</b>								
Commissioners	21.00	22.00	35.50	54.00	49.00	43.50	41.50	47.00
Auditor	29.50	30.00	30.00	29.50	28.50	28.50	30.00	30.50
Treasurer	5.50	5.50	5.50	6.00	6.00	6.00	6.00	7.00
Prosecuting Attorney	25.50	30.50	29.00	34.00	31.00	36.00	29.00	27.00
Board of Elections	8.50	10.50	8.50	9.00	9.00	9.00	11.00	9.00
Recorder	4.25	4.50	5.00	5.00	5.00	5.00	5.00	4.00
Buildings and Grounds	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Data Processing	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Judicial</b>								
Common Pleas Court	20.50	20.00	13.00	15.00	15.00	13.00	13.00	13.00
Probate Court	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00
Juvenile Court	20.50	20.50	21.00	20.00	20.00	19.00	19.00	19.00
Municipal Court	22.00	25.50	23.00	21.00	21.00	21.00	21.00	21.00
Clerk of Courts	32.75	34.50	38.50	38.00	35.00	34.00	33.50	35.00
Law Library	0.50	0.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Public Safety</b>								
Sheriff	77.50	85.50	97.00	100.00	92.00	93.50	91.50	97.50
Probation	3.50	4.00	3.00	3.00	3.00	3.00	3.00	3.50
Disaster Services	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00
Coroner	2.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00
Justice Center	22.25	26.00	33.50	40.00	44.00	42.00	39.50	36.50
<b>Public Works</b>								
Engineer	46.00	50.00	50.00	54.50	55.25	48.75	56.50	53.25
Building Department	5.00	8.00	7.00	7.00	9.00	9.00	9.00	9.00
Sewer District	5.50	5.50	5.00	5.00	5.00	5.00	5.00	4.00
<b>Human Services</b>								
Care Center	77.25	79.00	98.00	95.00	101.00	106.00	113.00	105.00
MRDD	203.75	213.50	193.50	193.50	194.00	194.00	195.50	186.50
Jobs and Family Services	73.00	68.00	68.00	68.00	69.00	70.00	68.00	71.00
Children's Services	64.00	65.00	63.00	60.00	59.50	58.50	71.00	70.00
Child Support Enforcement Agency	30.50	30.50	30.00	29.00	30.50	31.00	31.00	33.00
Veteran Services	11.00	11.50	9.00	9.50	9.00	11.50	6.50	6.50
<b>Total</b>	<b>825.75</b>	<b>867.00</b>	<b>881.00</b>	<b>911.00</b>	<b>905.75</b>	<b>903.25</b>	<b>915.50</b>	<b>905.25</b>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee  
The count is performed on July 1 each year.

**Source:** County departmental records.

Information prior to 2002 is not readily available.



**Wayne County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Eight Years*

	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>								
<b>Legislative and Executive</b>								
<b>Commissioners</b>								
Number of resolutions	681	635	729	761	777	781	729	684
Number of meetings	56	53	53	53	55	53	54	54
<b>Auditor</b>								
Number of non-exempt conveyances	1,524	1,766	2,552	2,415	2,595	2,349	3,007	2,980
Number of exempt conveyances	1,451	1,516	1,669	1,725	2,337	1,759	1,922	1,943
Number of real estate transfers	2,975	3,282	4,221	4,140	4,932	4,108	4,929	4,923
Number of county parcels	59,780	59,770	57,381	59,849	57,398	56,978	56,216	55,750
Number of personal property returns	28	183	559	691	855	862	3,337	3,344
Number of checks issued	21,648	24,377	26,552	32,316	34,378	36,930	40,390	41,987
<b>Treasurer</b>								
Number of parcel billings	119,558	120,060	116,000	114,826	113,997	112,464	111,530	110,668
Return on portfolio	91.00	91.00	96.00	96.00	91.00	94.00	94.00	93.00
<b>Prosecuting Attorney</b>								
Number of cases - criminal - felony	503	478	498	570	528	506	303	253
Number of cases - criminal - municipal	1,532	1,424	1,984	2,134	1,512	5,094	4,444	4,105
Number of cases - traffic	860	949	1,070	2,083	1,381	963	1,188	1,832
Number of cases - civil	734	2,203	3,205	494	472	377	306	263
Number of township requests	(2) 165	62	275	156	151	146	142	138
<b>Board of Elections</b>								
Number of registered voters	73,588	73,217	68,829	70,286	69,995	69,672	61,686	60,048
Number of voters last general election	34,724	52,276	22,712	38,559	31,419	52,695	27,379	31,391
Percentage of register voters that voted	47.19%	72.20%	33.00%	47.24%	45.72%	75.63%	44.38%	52.28%
Number Voting Machines	375	375	375	375	480	480	480	480
<b>Recorder</b>								
Number of deeds recorded	2,801	3,167	3,746	3,885	4,259	4,288	4,235	4,144
Number of mortgages recorded	3,867	3,806	5,394	6,482	7,108	7,723	10,669	8,990
Number of military discharges recorded	27	15	21	22	46	43	52	99
<b>Buildings and Grounds</b>								
Number of buildings	23	23	23	23	23	23	21	21
Square footage of buildings	686,880	686,880	686,880	686,880	686,880	686,880	650,278	650,278
<b>Data Processing</b>								
Number of users served	82	73	96	44	45	45	45	44
<b>Central Purchasing</b>								
Number of purchase orders issued	2,357	2,779	3,303	3,196	4,016	n/a	n/a	n/a
<b>Judicial</b>								
<b>Common Pleas Court</b>								
Number of civil cases filed	981	980	944	907	796	820	794	653
Number of criminal cases filed	510	480	465	566	478	480	341	145
Number of domestic cases filed	635	576	612	660	633	630	645	709
<b>Probation</b>								
Average daily case load	430	400	394	315	330	345	330	320
<b>Domestic Relations</b>								
Number of cases filed	635	576	612	606	580	627	647	712
Number of protective orders	102	69	73	71	56	70	0	0
<b>Probate Court</b>								
Number of civil cases filed	(1) 1,445	1,560	1,486	1,565	1,503	1,557	1,620	1,638
<b>Juvenile Court</b>								
Number of adjudged delinquent cases filed	461	608	756	763	765	696	780	617
<b>Probation</b>								
Average daily case load	77.25	92.17	119.92	100.38	93.46	83.46	79.62	76.92

**Wayne County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Eight Years*

	2009	2008	2007	2006	2005	2004	2003	2002
<b>Rehabilitation Center</b>								
Average daily center census	0	37	37	40	43	46	41	42
<b>Clerk of Courts</b>								
Number of civil cases filed	981	1,866	1,114	873	797	820	797	654
Number of criminal cases filed	503	480	499	470	528	506	346	252
<b>Law Library</b>								
Law Library Budget	\$ 198,415	\$ 203,706	\$ 230,737	\$ 237,053	\$ 219,724	\$ 229,856	\$ 260,162	\$ 255,510
Number of volumes in collection	9143	9143	9143	9038	9012	8995	8998	9015
Number of electronic subscriptions	16	16	18	16	14	13	9	6
<b>Public Safety</b>								
<b>Sheriff</b>								
<b>Jail Operation</b>								
Average daily jail census	12	95	103	95	92	94	95	96
Prisoners booked	3,239	3,470	3,621	3,745	3,549	3,532	3,242	2,950
Prisoners released	3,223	3,488	3,622	3,650	3,457	3,438	3,147	2,854
Out of County bed days used	650	21	63	40	7	4	9	50
<b>Enforcement</b>								
Number of incidents reported	10,497	9,680	10,855	10,849	9,927	10,667	11,252	11,243
Number of citations issued	943	728	1,280	1,934	1,527	1,555	2,199	1,803
Number of papers served	5,082	5,818	5,669	6,328	5,928	5,926	5,564	5,063
Number of telephone calls	20,211	20,925	22,995	13,043	12,058	14,956	15,653	13,056
Number of transport hours	4,419	4,285	2,591	1,335	1,106	1,041	1,161	986
Number of court security hours	4,293	4,241	4,190	4,190	4,190	4,190	4,190	4,190
<b>Disaster Services</b>								
Number of emergency responses	0	0	0	0	0	1	1	1
<b>Coroner</b>								
Number of cases investigated	66	73	68	76	74	57	47	56
Number of autopsies performed	7	15	14	25	32	n/a	n/a	n/a
Number of referrals	64	0	0	0	0	0	0	0
<b>Public Works</b>								
<b>Engineer</b>								
Miles of roads resurfaced	6	4	11	17	14	14	21	33
Number of bridges replaced/improved	9	9	10	9	13	13	11	7
Number of culverts built/replaced/improved	25	47	37	49	46	61	44	36
<b>Building Department</b>								
Number of permits issued	593	610	687	1,627	881	980	1,039	1,214
Number of inspections performed	4,655	4,845	4,592	3,423	6,212	6,210	6,796	6,820
<b>Sewer District (4)</b>								
Average daily sewage treated	306,828	305,000	18,375	15,700	20,300	17,000	19,900	16,800
Number of tap-ins	2	1	5	180	104	121	12	5
Number of customers	860	855	853	850	670	566	445	433

**Wayne County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Eight Years*

	2009	2008	2007	2006	2005	2004	2003	2002
<b>Health</b>								
<b>MRDD</b>								
Number of students enrolled								
Early intervention program	65	68	66	65	52	64	64	67
Preschool	35	34	32	36	35	33	33	35
School age	80	92	84	85	82	84	76	69
Number employed at workshop	319	308	324	325	318	310	303	285
Average client count by service type								
N.A.W. Habilitation	135	45	53	46	60	103	108	87
N.A. W. Sheltered Employment	168	237	212	247	188	131	119	123
N.A. W. Enclave/Supported Employ.	5	13	42	14	49	58	57	56
Individual Work Placement	11	13	17	18	21	18	19	19
<b>Human Services</b>								
<b>Jobs and Family Services</b>								
Average client count - food stamps	9,500	8,119	7,186	6,632	6,518	5,889	5,469	4,654
Average client count - day care	5,046	5,502	4,500	5,796	5,664	516	4,752	4,644
Average client count - WIA	80	56	60	80	110	173	154	185
Average client count - heating assistance	326	289	314	233	417	567	375	463
Average client count - job placement	9,912	14,616	13,287	13,463	13,972	10,471	5,329	4,304
<b>Children's Services</b>								
Average client count - foster care	107	127	120	114	142	137	148	121
Average client count - adoption	21	7	21	12	10	8	13	15
<b>Child Support Enforcement Agency</b>								
Average number of active support orders	7,276	7,368	6,982	6,665	6,590	6,312	6,296	5,974
Percentage collected	69.82%	72.01%	74.78%	74.45%	74.40%	73.75%	73.60%	74.47%
<b>Veteran Services</b>								
Number of clients served	326	340	270	285	304	301	328	318
Amount of benefits paid to county residents	\$ 419,144	\$ 484,242	\$ 394,367	\$ 460,502	\$ 395,505	\$ 424,128	\$ 425,586	\$ 426,217
<b>Conservation and Recreation</b>								
<b>Community and Economic Development (3)</b>								
Number of contacts	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of projects	1	0	1	1	1	1	2	2
Number of jobs created	6	0	0	0	21	26	65	269
Number of jobs retained	74	0	6	6	0	0	0	0

(1) Probate Court handles various types of cases (not specifically categorized as civil cases) such as Estates, Guardian of minors & Incompetents, Conservatorships Trusts, Adoptions, Minor's Claims, Mentals, Name Changes, Wrongful Deaths, Birth Registrations

(2) Estimated

(3) WEDC is the contact point for economic development activities.

The projects and jobs created are the new RLF and EZ projects initiated within that calendar year but cumulative from previous years.

(4) 2008 - 2009 numbers are in gallons. 2002 - 2007 are in tons.

n/a - Information not readably available.

**Source:** County departmental records.

Information prior to 2002 is not readily available.

**Wayne County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Eight Years*

	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Government</b>								
<b>Legislative and Executive</b>								
<b>Commissioners</b>								
Administrative office space (sq. ft.)	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392
<b>Auditor</b>								
Administrative office space	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366
<b>Treasurer</b>								
Administrative office space	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967
<b>Prosecuting Attorney</b>								
Administrative office space	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960
<b>Board of Elections</b>								
Administrative office space	4,473	4,473	4,473	4,473	4,473	4,473	4,473	4,473
Voting Machines	375	375	375	375	480	480	480	480
<b>Recorder</b>								
Administrative office space	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337
<b>Buildings and Grounds</b>								
Administrative office space	615	615	615	615	615	615	615	615
<b>Data Processing</b>								
Administrative office space	472	472	472	472	472	472	472	472
<b>Central Purchasing</b>								
Administrative office space	132	132	132	132	132	132	132	132
<b>Risk Management</b>								
Administrative office space	140	140	140	140	140	140	140	140
<b>Judicial</b>								
<b>Common Pleas Court</b>								
Number of court rooms	4	4	4	4	4	4	4	4
<b>Probate Court</b>								
Number of court rooms	1	1	1	1	1	1	1	1
<b>Juvenile Court</b>								
Number of court rooms	3	3	3	3	3	3	3	3
<b>Municipal Court</b>								
Number of court rooms	3	3	3	3	3	3	3	3
<b>Clerk of Courts</b>								
Administrative office space	7,220	7,220	7,220	7,220	7,220	7,220	7,220	7,220
<b>Discipline &amp; Rehabilitation Center</b>								
Capacity	CLOSED	60	60	60	60	60	60	60
<b>Domestic Relations</b>								
Administrative office space	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
<b>Law Library</b>								
Administrative office space	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491
<b>Information Technology</b>								
Administrative office space	787	787	787	787	787	787	787	787
<b>Public Safety</b>								
<b>Sheriff</b>								
Jail capacity	117	117	117	117	117	117	117	117
Number of patrol vehicles	35	36	36	36	36	35	36	35
<b>Probation</b>								
Administrative office space	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825
<b>Disaster Services</b>								
Number of emergency response vehicles	2	2	2	2	2	2	2	2

**Wayne County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Eight Years*

	2009	2008	2007	2006	2005	2004	2003	2002
Coroner								
Number of emergency response vehicles	1	1	1	1	1	0	0	0
Public Works								
Engineer								
Centerline miles of roads	501	501	501	501	494	494	494	495
Number of bridges	492	509	509	509	511	513	513	514
Number of culverts-estimated	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Number of traffic signs-estimated	8,000	8,000	8,000	8,000	8,000	10,000	10,000	10,000
Number of vehicles	60	60	60	60	56	54	53	53
Building Department								
Administrative office space	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881
Sewer District								
Number of treatment facilities	9	9	9	9	9	8	7	7
Number of pumping stations	7	7	7	7	7	7	6	6
Miles of sewer lines	21	21	21	21	21	16	12	12
Health								
MRDD								
Number and type of facilities	4	4	4	4	4	4	4	4
Number of busses	30	30	30	30	30	30	30	30
Human Services								
Jobs and Family Services								
Administrative office space	23,645	23,645	23,645	23,645	23,645	23,645	23,645	23,645
Number of vehicles	1	1	1	1	1	2	2	3
Children's Services								
Administrative office space	27,075	27,075	27,075	27,075	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1	1	1	1	1
Child Support Enforcement Agency								
Administrative office space	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL
Number of vehicles	1	1	1	1	1	1	1	0
Veteran Services								
Administrative office space	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069
Number of vehicles	2	2	2	2	2	2	2	2

**Source:**

Auditor's Office  
Maintenance Department  
Environmental Services  
Engineer Department

Information prior to 2002 is not readily available.

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# WAYNE COUNTY, OHIO Elected Officials

*December 31, 2009*

*Ann M. Obrecht - Jim Carmichael - Scott Wiggam*  
**Board of Commissioners**

*Carol White Millhoan - William G. Rickett*  
**County Court Judges**

*Robert J. Brown - Mark H. Wiest*  
**Court of Common Pleas**

*Thomas Maurer*  
**Sheriff**

*Marlin Frantz*  
**Prosecutor**

*Raymond Leisy*  
**Probate Court Judge**

*Beverly Shaw*  
**Treasurer**

*Jocca C. Underwood*  
**Auditor**

*Jane Carmichael*  
**Recorder**

*Dr. Amy Tolliff*  
**Coroner**

*Tim Neal*  
**Clerk of Courts**

*Roger Terrill*  
**Engineer**









Mary Taylor, CPA  
Auditor of State

WAYNE COUNTY

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 23, 2010**