



OHIO AUDITOR OF STATE
KEITH FABER



WAYNE COUNTY
DECEMBER 31, 2020

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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>(Passed through the Ohio Development Services Agency)</i>				
Community Development Block Grants/State's Program	14.228	BF-19-1CZ-1 BD-19-1CZ-1		\$ 36,732 76,622
Total Community Development Block Grants/State's Program				<u>113,354</u>
Total U.S. Department of Housing and Urban Development				<u>113,354</u>
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>(Passed through the Supreme Court of Ohio)</i>				
COVID-19 Coronavirus Relief Fund	21.019	20-RTG-0100		15,531
<i>(Passed through the Office of Budget and Management)</i>				
COVID-19 Coronavirus Relief Fund		Not Available		3,692,026
<i>(Passed through the Ohio Department of Education)</i>				
COVID-19 Coronavirus Relief Fund		Not Available		5,844
Total U.S Department of Treasury				<u>3,713,401</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>				
Violence Against Women Formula Grants	16.588	2018-WF-VA2-8913A 2019-WF-VA2-8913 2019-WF-VA2-8927		24,812 27,818 56,126
Total Violence Against Women Formula Grants				<u>108,756</u>
JAG Program: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-JG-A01-6445		<u>36,273</u>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2020-VOCA-132924847 2021-VOCA-133914702 2020-VOCA-132924917 2021-VOCA-133914718		18,805 6,744 88,572 20,221
Total Crime Victim Assistance				<u>134,342</u>
Total U.S. Department of Justice				<u>279,371</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMC-2019-EP-00005-S01 EMC-2020-EP-00004-S01		26,931 65,702
Total Emergency Management Performance Grants				<u>92,633</u>
2018 HAVA Election Security Grant	90.404	Not Available		<u>107,472</u>
Total U.S. Department of Homeland Security				<u>200,105</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster:				
Special Education_Grants to States	84.027	071191-6B-SF-20 071191-6B-SF-21		1,910 12,555
Total Special Education_Grants to States and Special Education Cluster				<u>14,465</u>
COVID-19 -Education Stablization Fund- Governor's Emergency Education Relief (GEER)	84.425C	Not Available		<u>16,198</u>
Total U.S. Department of Education				<u>30,663</u>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
<i>Supplemental Nutrition Assistance Program Cluster</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-6009	55,101	430,432
Total Supplemental Nutrition Assistance Program Cluster			55,101	430,432
Total U.S. Department of Agriculture			55,101	430,432
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
COVID-19 - Provider Relief Fund	93.498	Not Available		268,953
<i>(Passed through the Ohio Department of Job & Family Services)</i>				
Promoting Safe and Stable Families	93.556	G-2021-11-6011		142,154
<i>Temporary Assistance for Needy Families Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-2021-11-6009	973,468	2,266,240
Total Temporary Assistance for Needy Families Cluster			973,468	2,266,240
Child Support Enforcement	93.563	G-2021-11-6010		544,288
<i>Child Care and Development Fund Cluster</i>				
Child Care and Development Block Grant	93.575	G-2021-11-6009		139,986
Total Child Care and Development Fund Cluster				139,986
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-6011		112,997
Foster Care_Title IV-E	93.658	G-2021-11-6011		1,632,922
Adoption Assistance	93.659	G-2021-11-6011		897,902
John H Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-6011		28,062
Children's Health Insurance Program	93.767	Not available		78,043
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2021-11-6011/G-2021-11-6009		999,460
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Medical Assistance Program		N/A		48,664
Total Medicaid Cluster				1,048,124
Social Services Block Grant	93.667	MR-85		63,965
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-2021-11-6009	620,973	917,527
Total Social Services Block Grant			620,973	981,492
Total U.S. Department of Health and Human Services			1,649,542	8,141,163

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
<i>(Passed through the Ohio Department of Public Safety)</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2020-WCSO-00058 STEP-2021-WCSO-00060		1,794 1,095
Total Highway Safety Cluster				<u>2,889</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEF-2020-WCSO-00058 IDEF-2021-WCSO-00060		7,640 1,702
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>9,342</u>
National Priority Safety Programs	20.616	DDEP-2020-WCSO-00036 DDEP-2021-WCSO-00042		3,535 787
Total National Priority Safety Programs				<u>4,322</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	97444		78,044
Total Highway Planning and Construction Cluster				<u>78,044</u>
<i>(Direct Award)</i>				
Airport Improvement Program	20.106	3-39-0093-024-2019		3,716,539
COVID-19 - Airport Improvement Program		3-39-0093-025-2020		69,000
Total Airport Improvement Program				<u>3,785,539</u>
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00 693JK31940044HMEP		1,592 10,920
Total Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>12,512</u>
Total U.S. Department of Transportation				<u>3,892,648</u>
U.S. DEPARTMENT OF LABOR				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
<i>Employment Services Cluster</i>				
Employment Service/Wagner-Peyser Funded Activities	17.207	ES-35363-20-55-A-39		17,401
Total Employment Services Cluster				<u>17,401</u>
Trade Adjustment Assistance	17.245	TA-32671-19-55-A-39		3,155
<i>Workforce Investment Act Cluster:</i>				
WIOA Adult Program	17.258	AA-32186-18-55-A-39 AA-33249-19-55-A-39		41,683 31,783
Total WIOA Adult Program				<u>73,466</u>
WIOA Youth Activities	17.259	AA-32186-18-55-A-39 AA-33249-19-55-A-39	59,957 79,395	59,957 79,395
Total WIOA Youth Activities			<u>139,352</u>	<u>139,352</u>
WIA National Emergency Grants	17.277	DW-33374-19-60-A-39		50,358
WIOA Dislocated Worker Formula Grants	17.278	AA-32186-18-55-A-39 AA-33249-19-55-A-39 AA-34812-20-55-A-39		81,215 84,813 6,100
Total WIOA Dislocated Worker Formula Grants				<u>172,128</u>
Total Workforce Investment Act Cluster			<u>139,352</u>	<u>435,304</u>
Total U.S. Department of Labor			<u>139,352</u>	<u>455,860</u>
TOTAL			<u>\$ 1,788,894</u>	<u>\$ 17,256,997</u>

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

WAYNE COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Wayne County (the County's) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - SUBRECIPIENTS

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

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

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

The current cash balance on the County's local program income account as of December 31, 2020 is \$82,737 for the HOME Program and \$156,825 for the CDBG Program.

NOTE F - MATCHING REQUIREMENTS

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

OHIO AUDITOR OF STATE KEITH FABER



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

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2020-001 to be a material weakness.

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 financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2021

OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215-3506
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Wayne County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Wayne County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Wayne County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Wayne County (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2021, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements.

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



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2021

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WAYNE COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA # 21.019 Coronavirus Relief Fund CFDA # 93.658 Foster Care_Title IV-E CFDA # 20.106 Airport Improvement Program CFDA # 93.563 Child Support Enforcement
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

WAYNE COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2020

(Continued)

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

FINDING NUMBER 2020-001

Financial Reporting – Material Weakness

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16. Governmental Accounting Standards Board (GASB) Cod. 1100 paragraph .101 states a governmental accounting system must make it possible both: (a) to present fairly and with full disclosure the funds and activities of the governmental unit in conformity with generally accepted accounting principles, and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

The compilation and presentation of the financial statements and related footnotes is the responsibility of management. This responsibility remains intact if management decides to outsource this function for efficiency purposes or any other reason. The following financial statement adjustments were identified during the audit:

- During 2020, the County booked \$1,089,545 Intergovernmental Revenue, \$2,179,050 Unavailable Revenue and \$3,268,635 Due From Other Governments to the General Fund which should have been posted to the Motor Vehicle License Tax Fund.
- During 2020, the County did not book the Retainage Payable for the Airport Taxiway Project in the amount of \$385,763. This resulted in an understatement of Capital Outlay and Retainage Payable in the amount of \$385,763 on the fund financial statements as well as an understatement of Construction in Progress and Retainage Payable for the same amount on the Government Wide Statements.

These adjustments/changes were made to the financial statements and the notes to the financial statements. Lack or failure of controls in place over financial reporting can result in errors that may go undetected and decreases the reliability of financial statements prepared at year end.

We recommend the County implement additional procedures to help provide assurance over the completeness and accuracy of information reported within the financial statements. Such procedures may include additional reviews of the financial statements including the notes to the financial statements by a member of management and an analytical comparison of the current year annual report to the prior year annual report for obvious errors or omissions.

Officials' Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None noted.



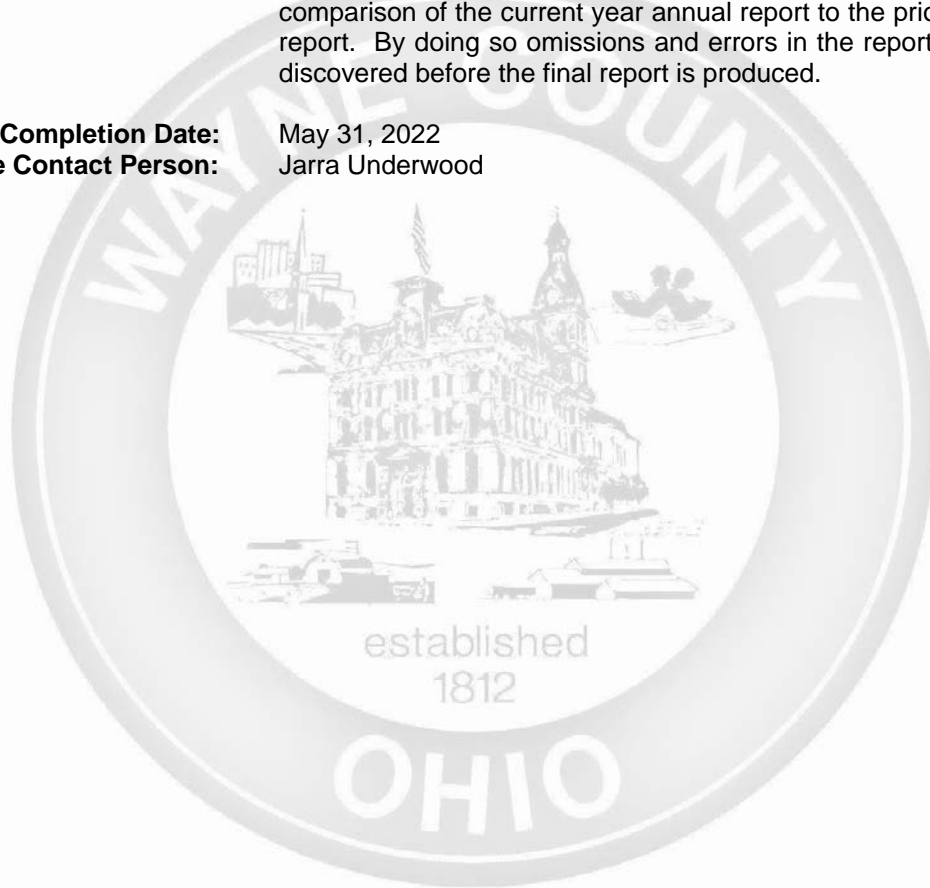
WAYNE COUNTY COMMISSIONERS

Ron Amstutz ★ Rebecca S. Foster ★ Sue A. Smail

CORRECTIVE ACTION PLAN **2 CFR § 200.511(c)** **December 31, 2020**

Finding Number: 2020-001
Planned Corrective Action: Future GAAP conversion will be checked to ensure material errors do not occur. Procedures will include additional reviews of the financial statements by a member of management, including a comparison of the current year annual report to the prior year annual report. By doing so omissions and errors in the reporting should be discovered before the final report is produced.

Anticipated Completion Date: May 31, 2022
Responsible Contact Person: Jarra Underwood





*COMPREHENSIVE ANNUAL
FINANCIAL REPORT
WAYNE COUNTY, OHIO*

*For the Fiscal Year Ended
December 31, 2020*



*COMPREHENSIVE ANNUAL
FINANCIAL REPORT OF
WAYNE COUNTY, OHIO*

For the Year Ended December 31, 2020



*Prepared by Auditor's Office
Jarra Underwood, Auditor
428 West Liberty Street
Wooster, Ohio*

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020

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Comprehensive Annual Financial Report
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Wayne County, Ohio
Comprehensive Annual Financial Report
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Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2020

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INTRODUCTION





Jarra L. Underwood
WAYNE COUNTY AUDITOR

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

June 28, 2021

To the Citizens of Wayne County
And to The Board of County Commissioners
Honorable Ron Amstutz, Commissioner
Honorable Becky Foster, Commissioner
Honorable, Sue Smail, Commissioner

As Auditor of Wayne County, I am pleased to present the Wayne County Comprehensive Annual Financial Report for the fiscal year ending December 31, 2020. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities. The information contained in this report will assist Wayne County officials (“County”) in making management decisions and provide complete financial data to the County taxpayers, investors and all other interested parties, which can be used to compare Wayne County’s financial position, and results of its operations with those of other government entities.

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

REPORTING ENTITY AND SERVICES

The County’s reporting entity has been defined in accordance with GASB Statement No. 14, “*The Financial Reporting Entity*.” The basic financial statements contained within this report 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 could impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

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

Jointly Governed Organizations

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

Related Organizations

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

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

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

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

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

THE COUNTY AND FORM OF GOVERNMENT

History and Profile of the County

In 1796 the State of Ohio organized the County of Wayne as a township, under the name Killbuck, after an Indian chief. In 1812, under an act of the legislature of the State of Ohio, the county was reorganized as a separate county. Wayne County was named for Revolutionary War Brigadier General Anthony Wayne. Today Wayne County is the 13th largest county in Ohio encompassing 555 square miles, and 24th largest in population with over 116,000 residents. The County includes sixteen townships, twelve villages and three cities. Of the three cities, Wooster is the County seat. Educational services are provided by eleven quality schools. The Wayne County Public Library and the Orrville Public Library serve the communities of the county.

Form of Government

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

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

As real property assessor, the auditor is responsible for a full reappraisal of approximately 59,000 parcels of real property in the County every six years, with an interim update every third year. The last reappraisal was completed in 2020. The next triennial update will be completed in 2023. The auditor also prepares and maintains a comprehensive set of real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the treasurer and the president of the board of county commissioners, the auditor serves on the county board of revision. The county board of revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

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

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

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

LOCAL ECONOMY

Wayne County has a vibrant, international manufacturing community that has prospered. Companies like Cleveland Clinic, Gerstenslager, JLG, J.M. Smucker, Luk, Morton Salt, Pepsico, Purina and Wooster Brush have substantial operations within the County. These businesses are joined by other local manufacturing concerns creating a global business community in which the businesses thrive along with the personal lives of employees.

Wayne County companies continue to be at the forefront of many technological advances in diverse fields of agbioscience, specialty and precision metals, information technology, data centers and advanced energy-related manufacturing. Wayne County supports these industries by advocating for the investment in development and research and pursuing infrastructure investments that serve a diverse industry portfolio.

Wayne County maintains a delicate balance between industry, commercial retail and agriculture to preserve its rural character along with its ambiance. The County is fortunate to have a diversified economic base. Approximately 66 percent of real estate taxes are paid by agricultural/residential owners and 34 percent of these taxes are paid by commercial and industrial owners. Our elected officials are cognizant of the fact that the County is rich in natural beauty and natural wonders, and they continually work to protect its unique flavor.

Wayne County offers a broad spectrum of skilled workforce whose ethic is grounded in the agricultural heritage of the county. A company's ability to find and maintain an abundant workforce is vital to the success of the organization. Workforce and labor development resources are delivered through a variety of providers in Wayne County.

Manufacturing is the top employment group in the county employing over 14,000 workers generating an annual payroll of \$1.24 billion. The total workforce in the county exceeds 59,000.

Wayne County is strategically located between Cleveland and Columbus. It provides convenient access to interstate highways I-71, I-76 and I-77. This strategic location makes the County within a one-hour flight of half the U.S. population and accessible to 20 major U.S. markets via a one-day highway drive, with 30 other major areas reachable on the second day.

The Wayne County Airport provides services for business and private aircraft. Akron Canton Regional Airport is located within 25 miles of the County and the Cleveland Hopkins Airport 50 miles away.

CSX, Norfolk Southern, RJ Corman and Wheeling & Lake Erie railroads provide rail service to local industries with easy access for transporting products and supplies to and from Wayne County.

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

Unemployment in Wayne County for 2020 was 3.6%, lower than the State average of 5.2% and lower than the national average of 6.9%.

Wayne County's consistency in being a leading producer of high-quality agricultural products has made it one of the most sought-after markets for development opportunities. Its agricultural history along with distinctive jewels such as the Ohio Agricultural Research and Development Center (OARDC), position the County to attract agro-bioscience companies. Agriculture remains the number one industry with nearly 270,000 acres of farm ground being actively used. Wayne County's 2040 farms with rich soil and plentiful water supply continue to support a strong agricultural economy.

MAJOR INITIATIVES

Wayne County offers a competitive tax environment with low property, income and sales taxes compared to neighboring communities. The County has been recognized as the 7th ranked U.S. micropolitan for new business and growth according to Site Selection magazine. In 2020 residential and agricultural expansion added \$49 million to the tax base in the County. The total commercial and industrial development exceeded \$54 million.

The following companies completed projects in 2020:

Gerber Poultry	Ohio Power Company
JRB Holdings	J&P Land Holdings
SBF Holdings	Prentke-Romich
Quality Castings	GLLR
LCN-Wooster	Ontario Hospitality

PLANS FOR 2021 AND BEYOND

Wayne County, like most government entities wrestled with the unprecedented implications of the COVID-19 coronavirus pandemic in 2020. Many of the manufacturing facilities in the county adopted the "all hands-on deck" attitude, using available tools to scale up production or modify production of existing products. By adopting this business model, industries mobilized support for the global response to the virus by ensuring reliable supply chains while retaining their workforce.

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

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

The team of county elected officials devote considerable resources to ensure that life is good in Wayne County by balancing commerce, recreational and agricultural space through a forward-thinking comprehensive plan. This model our county government team has embraced proves to be a sustainable formula for prosperity and superior livability, one that makes Wayne County a model micropolitan area poised for economic growth for years to come.

FINANCIAL INFORMATION

Budgetary and Internal Control

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

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

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

Accounting System

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

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

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

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

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Auditor’s Report, providing an assessment of the County’s finances for 2020 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain non-major funds of the County.

Financial Highlights

Internal Service Fund – The internal service funds account for the financing of services provided by a department or agency of the County on a cost-reimbursement basis. The internal service fund has \$(447,602) in net position on December 31, 2020. This balance is the result of the accumulation of insufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The custodial funds have total assets of \$208,465,690 on December 31, 2020. The most significant custodial funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board.

OTHER INFORMATION

Independent Audit

Included in this report is an unmodified audit opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2020, 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 an comprehensive annual financial report. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

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

Use of the Report

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

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

Certificate of Achievement for Excellence in Financial Reporting

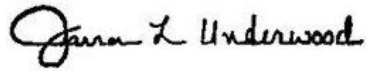
The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its comprehensive annual financial report for the fiscal year ended December 31, 2019. This was the twenty fourth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This current report continues to conform to the Certificate of Achievement program requirements and is being submitted to GFOA.

Acknowledgments

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

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

Sincerely,

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

Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2020

Board of Commissioners

Becky Foster
Sue Smail
Ron Amstutz

Auditor

Jarra L. Underwood

Clerk of Courts

Tim Neal

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Wiest
Corey E. Spitler

County Court Judges

Timothy Vansickle
Michael Rickett

Engineer

Scott Miller

Probate Court

Laticia Wiles

Prosecutor

Daniel Lutz

Recorder

Jane Carmichael

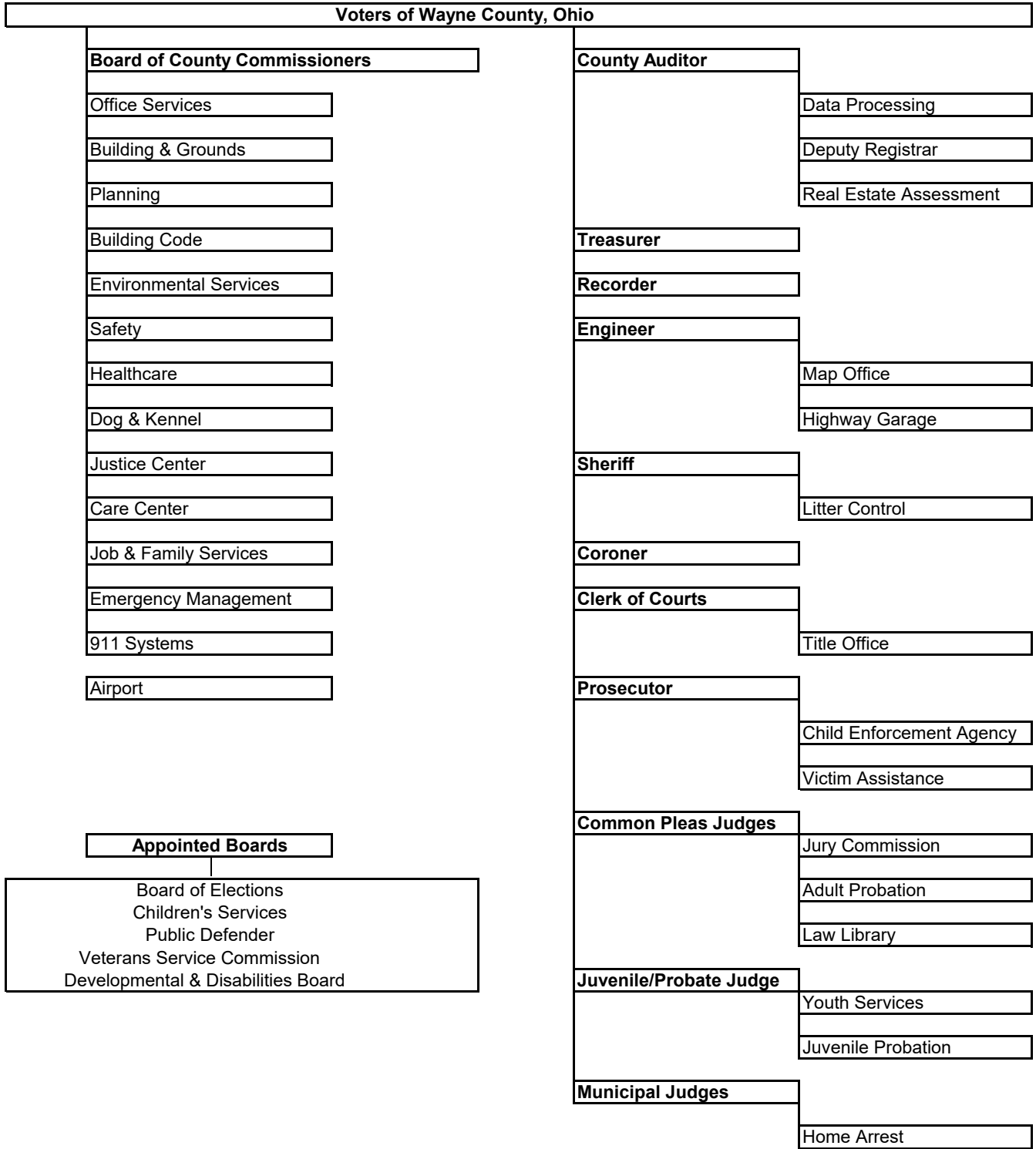
Sheriff

Travis Hutchinson

Treasurer

Melissa Koch

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2020**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wayne County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

FINANCIALS



OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street, 5th Floor
Columbus, Ohio 43215-3506
(614) 466-3402 or (800) 443-9275
CentralRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Wayne County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 28, 2021

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Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020

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, 2020. 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 2020 are as follows:

- The total net position of the County increased \$6,847,887. Net position of governmental activities increased \$6,793,068 which represents an 11 percent increase over 2019 net position. Net position of business-type activities increased \$54,819 or less than 1 percent over 2019.
- General revenues accounted for \$45,144,461 or 49 percent of total governmental activities revenue. Program specific revenues accounted for \$47,159,126 or 51 percent of total governmental activities revenue.
- Governmental activities capital assets increased \$2,597,384. Business-type activities capital assets decreased \$618,813.
- The County had \$84,897,819 in expenses related to governmental activities; \$47,159,126 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$45,144,461 were sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$29,899,808 in 2020, and expenditures of \$24,954,989 in 2020.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$13,645,301 in 2020. The expenditures totaled \$9,754,062 in 2020.
- In the General fund, the actual budget basis revenues came in \$2,255,002 higher than they were originally budgeted, and actual budget basis expenditures were \$1,714,287 lower than the amount in the original budget.

Using this Comprehensive Annual Financial Report (ACFR)

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, 2020

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

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The statement of net position and the statement of activities answer the question, "How did we do financially during 2020?" These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

Reporting the County's Most Significant Funds

Fund Financial Statements

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

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

Governmental Funds

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

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

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

Proprietary Funds

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

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Fiduciary Funds

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

Notes to the Basic Financial Statements

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

Government-Wide Financial Analysis

Recall that the statement of net position provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net position for 2020 compared to 2019.

Table 1 - Net Position

	Governmental Activities			Business-Type Activities		
	2020	2019	Change	2020	2019	Change
Assets						
Current & Other Assets	\$ 100,239,185	\$ 88,838,610	\$ 11,400,575	\$ 2,916,637	\$ 2,419,255	\$ 497,382
Net Pension/OPEB Asset	93,186	73,587	19,599	-	-	-
Capital Assets	77,092,453	74,495,069	2,597,384	17,111,215	17,730,028	(618,813)
<i>Total Assets</i>	<u>177,424,824</u>	<u>163,407,266</u>	<u>14,017,558</u>	<u>20,027,852</u>	<u>20,149,283</u>	<u>(121,431)</u>
Deferred Outflows of Resources						
Deferred Charges	59,219	88,829	(29,610)	-	-	-
Pension & OPEB	11,415,891	19,128,976	(7,713,085)	148,991	170,402	(21,411)
<i>Total Deferred Outflows of Resources</i>	<u>11,475,110</u>	<u>19,217,805</u>	<u>(7,742,695)</u>	<u>148,991</u>	<u>170,402</u>	<u>(21,411)</u>
Liabilities						
Current & Other Liabilities	8,480,136	6,524,526	1,955,610	135,393	216,869	(81,476)
Long-Term Liabilities:						
Due Within One Year	3,302,993	3,587,866	(284,873)	187,924	175,279	12,645
Due In More Than One Year:						
Net Pension Liability	41,085,270	56,380,080	(15,294,810)	402,044	503,106	(101,062)
Net OPEB Liability	27,832,473	26,311,417	1,521,056	281,136	238,953	42,183
Other Amounts	3,914,360	4,434,025	(519,665)	3,396,800	3,563,352	(166,552)
<i>Total Liabilities</i>	<u>84,615,232</u>	<u>97,237,914</u>	<u>(12,622,682)</u>	<u>4,403,297</u>	<u>4,697,559</u>	<u>(294,262)</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	23,369,567	22,764,064	605,503	-	-	-
Pension & OPEB	13,346,680	1,847,706	11,498,974	146,336	49,735	96,601
<i>Total Deferred Inflows of Resources</i>	<u>36,716,247</u>	<u>24,611,770</u>	<u>12,104,477</u>	<u>146,336</u>	<u>49,735</u>	<u>96,601</u>
Net Investment in Capital Assets	73,841,814	71,586,566	2,255,248	13,584,284	13,894,974	(310,690)
Restricted	42,757,708	35,747,901	7,009,807	-	-	-
Unrestricted	(49,031,067)	(46,559,080)	(2,471,987)	2,042,926	1,677,417	365,509
<i>Total Net Position</i>	<u>\$ 67,568,455</u>	<u>\$ 60,775,387</u>	<u>\$ 6,793,068</u>	<u>\$ 15,627,210</u>	<u>\$ 15,572,391</u>	<u>\$ 54,819</u>

Wayne County, Ohio
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The net pension liability (NPL) is one of the largest liabilities reported by the County at December 31, 2020 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The net OPEB liability (NOL) is one of the largest liabilities reported by the County at December 31, 2020 and is reported pursuant to GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

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

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

Over time, net position can serve as a useful indicator of a government's financial position. At December 31, 2020, the County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$83,195,665. This amounts to \$67,568,455 in governmental activities and \$15,627,210 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. At year-end, capital assets represented 48 percent of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, intangibles, infrastructure, sewer mains and the airport. Net investment in capital assets was \$87,426,098 at December 31, 2020. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

The County saw an increase in current and other assets during 2020, it was caused by an increase in cash due to the timing of various governmental fund revenues collected versus the timing of expenditures.

A portion of the County's government-wide net position, \$42,757,708 or 63 percent represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide of \$49,031,067 may be used to meet the County's ongoing obligations to citizens and creditors.

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In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2020 and 2019:

Table 2 - Change in Net Position

	Governmental Activities			Business-Type Activities		
	2020	2019	Change	2020	2019	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 12,205,076	\$ 13,000,468	\$ (795,392)	\$ 1,170,089	\$ 1,440,014	\$ (269,925)
Operating Grants, Contributions & Interest	29,951,682	24,370,304	5,581,378	288,300	326,700	(38,400)
Capital Grants, Contributions & Interest	5,002,368	2,709,688	2,292,680	-	-	-
<i>Total Program Revenues</i>	<u>47,159,126</u>	<u>40,080,460</u>	<u>7,078,666</u>	<u>1,458,389</u>	<u>1,766,714</u>	<u>(308,325)</u>
General Revenues						
Property Taxes	22,906,368	19,291,350	3,615,018	-	-	-
Sales Tax	13,968,910	13,265,233	703,677	-	-	-
Grants and Entitlements	3,874,597	4,150,560	(275,963)	-	-	-
Investment Earnings	1,807,772	2,012,144	(204,372)	15,333	15,004	329
Miscellaneous	2,586,814	2,995,097	(408,283)	100,654	83,929	16,725
<i>Total General Revenues</i>	<u>45,144,461</u>	<u>41,714,384</u>	<u>3,430,077</u>	<u>115,987</u>	<u>98,933</u>	<u>17,054</u>
<i>Total Revenues</i>	<u>92,303,587</u>	<u>81,794,844</u>	<u>10,508,743</u>	<u>1,574,376</u>	<u>1,865,647</u>	<u>(291,271)</u>
Program Expenses						
<i>General Government</i>						
Legislative and Executive	12,073,928	13,412,210	(1,338,282)	-	-	-
Judicial	7,716,243	8,621,426	(905,183)	-	-	-
Public Safety	12,603,539	12,560,011	43,528	-	-	-
Public Works	13,643,601	11,867,545	1,776,056	-	-	-
Health	4,912,079	781,547	4,130,532	-	-	-
Human Services	32,637,939	34,632,841	(1,994,902)	-	-	-
Conservation and Recreation	-	3,077,199	(3,077,199)	-	-	-
Economic Development Assistance	1,173,668	1,403,512	(229,844)	-	-	-
Interest and Fiscal Charges	136,822	205,666	(68,844)	-	-	-
Sanitary Sewer District	-	-	-	1,404,627	1,342,488	62,139
Wayne County Airport	-	-	-	727,630	920,630	(193,000)
<i>Total Expenses</i>	<u>84,897,819</u>	<u>86,561,957</u>	<u>(1,664,138)</u>	<u>2,132,257</u>	<u>2,263,118</u>	<u>(130,861)</u>
Net Transfers	(612,700)	(254,500)	(358,200)	612,700	254,500	358,200
<i>Change in Net Position</i>	6,793,068	(5,021,613)	11,814,681	54,819	(142,971)	197,790
<i>Net Position Beginning of Year</i>	<u>60,775,387</u>	<u>65,797,000</u>	<u>(5,021,613)</u>	<u>15,572,391</u>	<u>15,715,362</u>	<u>(142,971)</u>
<i>Net Position End of Year</i>	<u>\$ 67,568,455</u>	<u>\$ 60,775,387</u>	<u>\$ 6,793,068</u>	<u>\$ 15,627,210</u>	<u>\$ 15,572,391</u>	<u>\$ 54,819</u>

The County's overall net position increased \$6,847,887 from the prior year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental net position reported an overall increase of \$6,793,068 in 2020. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall increase in net position of 9 percent. Human services, which includes supporting the operations of the Wayne County Care Center, County Board of DD, Job and Family Services, Child Enforcement Agency, and the Children

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Services Board, accounts for \$32,637,939 of expenses, or 38 percent of total governmental expenses of the County. These expenses were funded by \$19,234,631 in program revenues in 2020, compared to \$19,083,119 in 2019.

General government expenses composed of legislative and executive and judicial programs totaled \$19,790,171 or 23 percent of total governmental expenses. General government expenses were covered by \$6,445,646 in program revenues in 2020 as compared to \$6,658,852 in 2019.

The state and federal government contributed to the County program revenues in the amount of \$29,951,682 in operating grants, contributions and interest, and \$5,002,368 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$15,081,473 or 45 percent of the total grants, contributions and interest subsidized human services programs, an increase in operating grants due to an increase of grant requests, and an increase in capital grants for new projects.

General revenues totaled \$45,144,461, and amounted to 49 percent of total revenues. These revenues primarily consist of property and sales tax revenue of \$36,875,278, or 82 percent of total general revenues in 2020. Property taxes saw an overall increase primarily in the operations of the County Board of DD.

Business-Type Activities

The Sanitary Sewer District had total revenues and transfers in of \$1,697,061 and expenses of \$1,404,627 for 2020. The net position balance increased \$292,434 as compared to the ending 2019 net position balance, primarily due to a transfer of funds.

The Wayne County Airport had total revenues and transfers in of \$490,015 and expenses of \$727,630 for 2020. The net position balance decreased \$237,615, as operating expenses exceeded operating revenues.

Financial Analysis of the Government's Funds

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

Governmental Funds

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

The County's governmental funds reported a total fund balance of \$58,050,325. Some of the most significant changes in fund balances occurred within the County's major funds.

Wayne County, Ohio
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The General fund balance increased in 2020 by \$1,862,488, as compared to 2019. The primary cause was due to current year revenue collections versus the timing of service expenses, offset by \$3,091,220 in transfers out to other funds. Also, approximately \$510,000 in operating costs were paid for from Corona Virus Relief Funds.

The Motor Vehicle and Gas Tax fund reported a decrease in fund balance of \$455,308, as compared to 2019. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The County Board of DD fund reported an increase in fund balance of \$3,892,358, as compared to 2019. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

The Wayne County Department of Job and Family Services (WCDJFS) reported an increase in fund balance of \$30,714, as compared to 2019. The primary cause was from expenditures being covered by transfers from the general fund.

The Wayne County Care Center reported a decrease in fund balance of \$88,543, as compared to 2019. The primary cause for this decrease was expenditures for services provided out pacing the increase in resources to provide these services.

The Children Services Board fund reported an increase in fund balance of \$1,260,314 as compared to 2019 as grants exceeded reported costs due to the timing of services provided.

Budgeting Highlights - General Fund

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

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount decreased slightly during the year. Actual revenues exceeded final budgeted amounts by \$2,302,693, with the largest excess reported within taxes.

The final budget for expenditures exceeded final costs by \$3,059,063. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

The final budget for other financing sources exceeded final costs by \$1,116,297. This variance was caused by less money being transferred to other funds than was anticipated.

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.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020

Capital Assets and Debt Administration

Capital Assets

Table 3 shows fiscal year 2020 balances compared with 2019:

Table 3 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 3,877,171	\$ 3,848,080	\$ 2,143,912	\$ 2,143,912	\$ 6,021,083	\$ 5,991,992
Construction in Progress	5,975,292	2,085,395	73,811	24,680	6,049,103	2,110,075
Buildings and Improvements	50,149,171	50,028,384	10,376,105	10,376,105	60,525,276	60,404,489
Equipment	15,527,875	14,998,602	298,966	319,320	15,826,841	15,317,922
Intangibles	2,413,775	2,413,775	-	-	2,413,775	2,413,775
Infrastructure	105,063,954	102,909,759	-	-	105,063,954	102,909,759
Sewer Mains	-	-	7,913,432	7,913,432	7,913,432	7,913,432
Airport	-	-	3,824,245	3,824,245	3,824,245	3,824,245
Less: Accumulated						
Depreciation	(105,914,785)	(101,788,926)	(7,519,256)	(6,871,666)	(113,434,041)	(108,660,592)
Total	\$ 77,092,453	\$ 74,495,069	\$ 17,111,215	\$ 17,730,028	\$ 94,203,668	\$ 92,225,097

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

Debt Administration

Table 4 summarizes the bonds and loans outstanding as of December 31:

Table 4 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds						
2011 Refunding Bond	\$ 1,635,000	\$ 2,410,000	\$ -	\$ -	\$ 1,635,000	\$ 2,410,000
Premium on Refunding Bond	19,778	29,665	-	-	19,778	29,665
<u>Other Obligations</u>						
Improvement Note	1,500,000	2,000,000	-	-	1,500,000	2,000,000
OPWC Loans	270,359	289,207	242,269	250,569	512,628	539,776
Lease Purchase-Dominion Voting System	500,408	562,959	-	-	500,408	562,959
OWDA Loans	-	-	613,532	681,702	613,532	681,702
2004 Sewer System Revenue Bonds	-	-	701,000	717,000	701,000	717,000
2005 Sanitary Sewer Improvement Bonds	-	-	1,472,700	1,505,900	1,472,700	1,505,900
2011 Refunding Bonds	-	-	45,000	65,000	45,000	65,000
USDA Loan	-	-	448,730	462,730	448,730	462,730
Total	\$ 3,925,545	\$ 5,291,831	\$ 3,523,231	\$ 3,682,901	\$ 7,448,776	\$ 8,974,732

See Note 11 and 12 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. The County has a notes payable of \$500,000 outstanding at December 31, 2020, which will mature in June 2021.

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Current Issues

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investment portfolio and the investments of the pension and other employee benefit plan in which the County participates fluctuates with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

Contacting the County's Financial Management

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

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Wayne County, Ohio
Statement of Net Position
December 31, 2020

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 63,183,318	\$ 1,768,401	\$ 64,951,719
Cash and Investments:			
In Segregated Accounts	94,767	-	94,767
With Fiscal Agents	16,904	-	16,904
Receivables:			
Property and Other Local Taxes	25,109,661	-	25,109,661
Accounts	333,914	123,650	457,564
Sales Taxes	3,555,194	-	3,555,194
Due from Other Governments	7,283,490	640,492	7,923,982
Due from Other Funds	(3,652)	3,652	-
Materials and Supplies Inventory	222,631	-	222,631
Special Assessments Receivable	-	380,442	380,442
Loans Receivable	333,305	-	333,305
Prepaid Items	109,653	-	109,653
Net OPEB Asset	93,186	-	93,186
Non-Depreciable Capital Assets	9,852,463	2,217,723	12,070,186
Depreciable Capital Assets, Net	67,239,990	14,893,492	82,133,482
<i>Total Assets</i>	<u>177,424,824</u>	<u>20,027,852</u>	<u>197,452,676</u>
Deferred Outflows of Resources			
Deferred Charges on Refunding	59,219	-	59,219
Pension	6,783,178	89,026	6,872,204
OPEB	4,632,713	59,965	4,692,678
<i>Total Deferred Outflows of Resources</i>	<u>11,475,110</u>	<u>148,991</u>	<u>11,624,101</u>
Liabilities			
Accounts Payable	1,909,855	30,919	1,940,774
Contracts Payable	1,115,688	3,200	1,118,888
Retainage Payable	385,763	-	385,763
Accrued Wages and Benefits	2,146,300	26,296	2,172,596
Matured Compensated Absences Payable	51,267	-	51,267
Accrued Interest Payable	21,237	49,770	71,007
Due to Other Governments	919,552	25,208	944,760
Claims Payable	850,777	-	850,777
Unearned Revenue	537,990	-	537,990
Deposits Held and Due to Other	41,707	-	41,707
Notes Payable	500,000	-	500,000
Long-Term Liabilities:			
Due Within One Year	3,302,993	187,924	3,490,917
Due In More Than One Year:			
Net Pension Liability	41,085,270	402,044	41,487,314
Net OPEB Liability	27,832,473	281,136	28,113,609
Other Amounts Due in More Than One Year	3,914,360	3,396,800	7,311,160
<i>Total Liabilities</i>	<u>84,615,232</u>	<u>4,403,297</u>	<u>89,018,529</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	23,369,567	-	23,369,567
Pension	9,000,563	98,174	9,098,737
OPEB	4,346,117	48,162	4,394,279
<i>Total Deferred Inflows of Resources</i>	<u>36,716,247</u>	<u>146,336</u>	<u>36,862,583</u>
Net Position			
Net Investment in Capital Assets	73,841,814	13,584,284	87,426,098
Restricted for:			
Capital Projects	2,097,068	-	2,097,068
Public Works Projects	4,255,400	-	4,255,400
Human Services Programs	26,473,344	-	26,473,344
Community Development Projects	831,727	-	831,727
Legislative and Executive	1,449,239	-	1,449,239
Judicial	732,790	-	732,790
Public Safety	2,291,513	-	2,291,513
Other Purposes	4,626,627	-	4,626,627
Unrestricted	(49,031,067)	2,042,926	(46,988,141)
<i>Total Net Position</i>	<u>\$ 67,568,455</u>	<u>\$ 15,627,210</u>	<u>\$ 83,195,665</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
Governmental Activities				
General Government				
Legislative and Executive	\$ 12,073,928	\$ 4,797,704	\$ 336,273	\$ -
Judicial Systems	7,716,243	1,296,137	15,532	-
Public Safety	12,603,539	1,449,046	914,053	-
Public Works	13,643,601	157,112	6,716,827	5,002,368
Health	4,912,079	351,919	6,774,073	-
Human Services	32,637,939	4,153,158	15,081,473	-
Economic Development and Assistance	1,173,668	-	113,451	-
Debt Service:				
Interest and Fiscal Charges	136,822	-	-	-
<i>Total Governmental Activities</i>	<u>84,897,819</u>	<u>12,205,076</u>	<u>29,951,682</u>	<u>5,002,368</u>
Business-Type Activities				
Sewer District	1,404,627	949,616	219,300	-
Wayne County Airport	727,630	220,473	69,000	-
<i>Total Business-Type Activities</i>	<u>2,132,257</u>	<u>1,170,089</u>	<u>288,300</u>	<u>-</u>
<i>Total</i>	<u>\$ 87,030,076</u>	<u>\$ 13,375,165</u>	<u>\$ 30,239,982</u>	<u>\$ 5,002,368</u>

General Revenues

Property Taxes Levied for:

General Fund

Human Services - County Board of DD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Net Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

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

Governmental Activities	Business-Type Activities	Total
\$ (6,939,951)	\$ -	\$ (6,939,951)
(6,404,574)	-	(6,404,574)
(10,240,440)	-	(10,240,440)
(1,767,294)	-	(1,767,294)
2,213,913	-	2,213,913
(13,403,308)	-	(13,403,308)
(1,060,217)	-	(1,060,217)
<u>(136,822)</u>	<u>-</u>	<u>(136,822)</u>
<u>(37,738,693)</u>	<u>-</u>	<u>(37,738,693)</u>
-	(235,711)	(235,711)
<u>-</u>	<u>(438,157)</u>	<u>(438,157)</u>
<u>-</u>	<u>(673,868)</u>	<u>(673,868)</u>
<u>(37,738,693)</u>	<u>(673,868)</u>	<u>(38,412,561)</u>
5,417,440	-	5,417,440
11,461,051	-	11,461,051
1,720,166	-	1,720,166
4,307,711	-	4,307,711
13,968,910	-	13,968,910
3,874,597	-	3,874,597
1,807,772	15,333	1,823,105
2,586,814	100,654	2,687,468
<u>45,144,461</u>	<u>115,987</u>	<u>45,260,448</u>
<u>(612,700)</u>	<u>612,700</u>	<u>-</u>
6,793,068	54,819	6,847,887
<u>60,775,387</u>	<u>15,572,391</u>	<u>76,347,778</u>
<u>\$ 67,568,455</u>	<u>\$ 15,627,210</u>	<u>\$ 83,195,665</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2020

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>County Board of DD</u>	<u>Job and Family Services</u>
Assets				
Equity in Pooled Cash and Investments	\$ 13,393,031	\$ 1,433,256	\$ 10,292,262	\$ 1,947,853
Cash and Investments:				
In Segregated Accounts	72,763	-	-	-
With Fiscal Agents	-	-	16,904	-
Receivables:				
Taxes	6,318,804	-	12,346,650	-
Accounts	51,533	8,699	10,380	-
Sales Tax	3,457,113	98,081	-	-
Due from Other Funds	19,780	-	5,456	-
Due from Other Governments	1,757,409	3,268,635	607,167	58,528
Materials and Supplies Inventory	65,678	72,403	20,054	4,060
Loans Receivable	-	-	-	-
Prepaid Items	19,320	-	14,911	1,285
<i>Total Assets</i>	<u>\$ 25,155,431</u>	<u>\$ 4,881,074</u>	<u>\$ 23,313,784</u>	<u>\$ 2,011,726</u>
Liabilities				
Accounts Payable	\$ 300,356	\$ 202,967	\$ 25,710	\$ 315,402
Contracts Payable	14,625	-	-	-
Retainage Payable	-	-	-	-
Accrued Wages	932,492	168,556	227,174	163,049
Matured Compensated Absences Payable	32,267	4,341	-	750
Due to Other Governments	401,911	51,609	189,931	54,587
Due to Other Funds	-	-	36,016	23,483
Deposits Held and Due to Other	41,707	-	-	-
Notes Payable	-	-	-	-
<i>Total Liabilities</i>	<u>1,723,358</u>	<u>427,473</u>	<u>478,831</u>	<u>557,271</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	5,908,332	-	11,475,379	-
Unavailable Revenue	2,764,678	2,179,090	1,453,327	-
<i>Total Deferred Inflows of Resources</i>	<u>8,673,010</u>	<u>2,179,090</u>	<u>12,928,706</u>	<u>-</u>
Fund Balances				
Nonspendable	251,828	72,403	34,965	5,345
Restricted	-	2,202,108	9,871,282	1,449,110
Committed	1,826,067	-	-	-
Assigned	6,748,540	-	-	-
Unassigned	5,932,628	-	-	-
<i>Total Fund Balance</i>	<u>14,759,063</u>	<u>2,274,511</u>	<u>9,906,247</u>	<u>1,454,455</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 25,155,431</u>	<u>\$ 4,881,074</u>	<u>\$ 23,313,784</u>	<u>\$ 2,011,726</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 5,376,777	\$ 7,800,467	\$ 18,850,243	\$ 59,093,889
-	19,170	2,834	94,767
-	-	-	16,904
1,855,616	4,588,591	-	25,109,661
164,291	-	94,994	329,897
-	-	-	3,555,194
-	39,719	-	64,955
153,703	664,018	763,225	7,272,685
55,321	3,804	1,311	222,631
-	-	333,305	333,305
-	21,839	52,298	109,653
<u>\$ 7,605,708</u>	<u>\$ 13,137,608</u>	<u>\$ 20,098,210</u>	<u>\$ 96,203,541</u>
\$ 117,646	\$ 418,327	\$ 460,182	\$ 1,840,590
-	-	1,101,063	1,115,688
-	-	385,763	385,763
214,693	217,194	211,817	2,134,975
13,909	-	-	51,267
60,001	74,653	82,049	914,741
3,652	5,456	-	68,607
-	-	-	41,707
-	-	500,000	500,000
<u>409,901</u>	<u>715,630</u>	<u>2,740,874</u>	<u>7,053,338</u>
1,722,744	4,263,112	-	23,369,567
244,255	594,404	494,557	7,730,311
<u>1,966,999</u>	<u>4,857,516</u>	<u>494,557</u>	<u>31,099,878</u>
55,321	25,643	53,609	499,114
5,173,487	7,538,819	11,850,948	38,085,754
-	-	4,969,383	6,795,450
-	-	-	6,748,540
-	-	(11,161)	5,921,467
<u>5,228,808</u>	<u>7,564,462</u>	<u>16,862,779</u>	<u>58,050,325</u>
<u>\$ 7,605,708</u>	<u>\$ 13,137,608</u>	<u>\$ 20,098,210</u>	<u>\$ 96,203,541</u>

See accompanying notes to the basic financial statements.

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Wayne County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2020*

Total Governmental Fund Balances		\$ 58,050,325
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		77,092,453
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 2,010,686	
Sales Tax	1,233,883	
Due from Other Governments	3,921,941	
Grants	563,801	7,730,311
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		(447,602)
Accrued interest payable is not due and payable in the current period and therefore not reported in the funds.		(21,237)
Unamortized loss on refunding represents deferred outflows, which do not use current financial resources and, therefore, are not reported in the funds.		59,219
The net pension liability and net OPEB liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	93,186	
Deferred Outflows - Pension *	6,428,239	
Deferred Outflows - OPEB *	4,381,324	
Net Pension Liability *	(39,477,098)	
Net OPEB Liability *	(26,707,929)	
Deferred Inflows - Pension *	(8,386,833)	
Deferred Inflows - OPEB *	(4,031,561)	(67,700,672)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(1,635,000)	
OPWC Loans	(270,359)	
Improvement Note	(1,500,000)	
Unamortized Bond Premium	(19,778)	
Lease Purchase	(500,408)	
Compensated Absences *	(3,268,797)	(7,194,342)
<i>Net Position of Governmental Activities</i>		<u>\$ 67,568,455</u>

**Excludes within the Internal Service Fund
 Compensated Absences (\$23,011)
 Pension and OPEB accruals (\$3,054,674)*

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2020

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Revenues				
Property and Other Local Taxes	\$ 5,082,837	\$ -	\$ 10,742,830	\$ -
Permissive Sales Tax	12,705,961	1,246,518	-	-
Charges for Services	4,770,553	23,660	-	-
Special Assessments	-	-	-	-
Licenses and Permits	124,832	-	-	-
Fines and Forfeitures	236,561	37,168	-	-
Intergovernmental	3,905,450	6,840,252	2,305,403	6,110,384
Interest	1,807,772	-	578	-
Rent	69,220	-	-	-
Contributions and Donations	-	-	-	-
Reimbursements Revenue (Operating)	-	-	-	-
Other	1,196,622	433,508	596,490	248,728
<i>Total Revenues</i>	<u>29,899,808</u>	<u>8,581,106</u>	<u>13,645,301</u>	<u>6,359,112</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	8,545,357	-	-	-
Judicial Systems	5,621,389	-	-	-
Public Safety	9,187,976	4,341	-	-
Public Works	112,534	8,741,750	-	-
Health	367,592	-	-	-
Human Services	478,694	-	9,754,062	6,529,915
Economic Development and Assistance	578,896	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	62,551	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>24,954,989</u>	<u>8,746,091</u>	<u>9,754,062</u>	<u>6,529,915</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,944,819</u>	<u>(164,985)</u>	<u>3,891,239</u>	<u>(170,803)</u>
Other Financing Sources (Uses)				
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	203,126
Transfers Out	(3,091,220)	(288,470)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(3,091,220)</u>	<u>(288,470)</u>	<u>-</u>	<u>203,126</u>
<i>Net Change in Fund Balances</i>	1,853,599	(453,455)	3,891,239	32,323
<i>Fund Balances Beginning of Year</i>	<u>12,896,575</u>	<u>2,729,819</u>	<u>6,013,889</u>	<u>1,423,741</u>
<i>Increase (Decrease) in Consumable Inventory</i>	8,889	(1,853)	1,119	(1,609)
<i>Fund Balances End of Year</i>	<u>\$ 14,759,063</u>	<u>\$ 2,274,511</u>	<u>\$ 9,906,247</u>	<u>\$ 1,454,455</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 1,611,587	\$ 4,042,026	\$ -	\$ 21,479,280
-	-	-	13,952,479
2,877,869	1,356,149	2,905,028	11,933,259
-	-	1,918	1,918
-	-	631,940	756,772
-	-	409,865	683,594
633,890	4,900,180	14,452,004	39,147,563
-	1,616	8,564	1,818,530
-	-	30,300	99,520
-	34,549	66,017	100,566
27,649	-	-	27,649
42,551	105,448	239,790	2,863,137
<u>5,193,546</u>	<u>10,439,968</u>	<u>18,745,426</u>	<u>92,864,267</u>
-	-	2,297,971	10,843,328
-	-	592,638	6,214,027
-	-	1,997,619	11,189,936
-	-	134,766	8,989,050
-	-	4,448,152	4,815,744
5,322,255	9,179,817	1,407,581	32,672,324
-	-	188,590	767,486
-	-	6,344,368	6,344,368
-	-	2,793,848	2,856,399
-	-	131,839	131,839
<u>5,322,255</u>	<u>9,179,817</u>	<u>20,337,372</u>	<u>84,824,501</u>
<u>(128,709)</u>	<u>1,260,151</u>	<u>(1,591,946)</u>	<u>8,039,766</u>
-	-	1,500,000	1,500,000
-	-	3,009,080	3,212,206
-	-	(445,216)	(3,824,906)
-	-	4,063,864	887,300
(128,709)	1,260,151	2,471,918	8,927,066
<u>5,317,351</u>	<u>6,304,148</u>	<u>14,391,342</u>	<u>49,076,865</u>
<u>40,166</u>	<u>163</u>	<u>(481)</u>	<u>46,394</u>
<u>\$ 5,228,808</u>	<u>\$ 7,564,462</u>	<u>\$ 16,862,779</u>	<u>\$ 58,050,325</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, 2020*

Net Change in Fund Balances - Total Governmental Funds	\$	8,927,066
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 7,458,170	
Capital Asset Adjustments	295,875	
Current Year Depreciation	<u>(4,816,008)</u>	2,938,037
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.		
		(340,653)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	1,427,088	
Sales Tax	16,431	
Due from Other Governments	(289,398)	
Grants	<u>(140,842)</u>	1,013,279
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		46,394
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	775,000	
OPWC Loans	18,848	
Improvement Note	2,000,000	
Lease Purchase	<u>62,551</u>	2,856,399
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
Improvement Note		(1,500,000)
In the statement of activities, interest is accrued on outstanding bonds, and bond premium and the gain/loss on refunding are amortized over the term of the bonds, whereas in governmental funds, an interest expenditure is reported when bonds are issued.		
Accrued Interest Payable	14,740	
Amortization of Premium on Bonds	9,887	
Amortization of Refunding Loss	<u>(29,610)</u>	(4,983)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,955,575
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(6,153,045)	
OPEB	<u>(3,030,209)</u>	(9,183,254)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		(1,361,146)
Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences*		<u>(553,646)</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$</u>	<u>6,793,068</u>

*Net of Internal Service Fund portion of \$8,102

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 4,466,000	\$ 4,466,000	\$ 5,082,387	\$ 616,387
Permissive Sales Tax	11,500,000	11,500,000	12,456,452	956,452
Charges for Services	3,257,050	3,257,050	3,607,379	350,329
Licenses and Permits	117,400	117,400	124,832	7,432
Fines and Forfeitures	253,500	253,500	233,789	(19,711)
Intergovernmental	3,782,000	3,854,309	3,937,373	83,064
Interest	700,000	700,000	1,036,630	336,630
Rent	50,000	50,000	69,220	19,220
Other	778,004	658,004	610,894	(47,110)
<i>Total Revenues</i>	<u>24,903,954</u>	<u>24,856,263</u>	<u>27,158,956</u>	<u>2,302,693</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	8,941,630	9,567,931	8,440,298	1,127,633
Judicial Systems	5,832,906	5,970,162	5,561,736	408,426
Public Safety	9,365,396	9,855,245	8,876,047	979,198
Public Works	120,400	122,889	112,095	10,794
Health	346,469	388,461	355,483	32,978
Human Services	995,900	1,042,105	542,855	499,250
Economic Development and Assistance	583,033	583,717	582,933	784
Debt Service:				
Principal Retirement	62,551	62,551	62,551	-
<i>Total Expenditures</i>	<u>26,248,285</u>	<u>27,593,061</u>	<u>24,533,998</u>	<u>3,059,063</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,344,331)</u>	<u>(2,736,798)</u>	<u>2,624,958</u>	<u>5,361,756</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	1,000	1,000	2,422	1,422
Transfers Out	(3,020,000)	(4,206,095)	(3,091,220)	1,114,875
<i>Total Other Financing Sources (Uses)</i>	<u>(3,019,000)</u>	<u>(4,205,095)</u>	<u>(3,088,798)</u>	<u>1,116,297</u>
<i>Net Change in Fund Balance</i>	<u>(4,363,331)</u>	<u>(6,941,893)</u>	<u>(463,840)</u>	<u>6,478,053</u>
<i>Fund Balance Beginning of Year</i>	6,463,334	6,463,334	6,463,334	-
Prior Year Encumbrances Appropriated	1,272,410	1,272,410	1,272,410	-
<i>Fund Balance End of Year</i>	<u>\$ 3,372,413</u>	<u>\$ 793,851</u>	<u>\$ 7,271,904</u>	<u>\$ 6,478,053</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Motor Vehicle and Gas Tax Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,251,185	\$ 26,185
Charges for Services	30,000	30,000	28,646	(1,354)
Fines and Forfeitures	40,000	40,000	38,922	(1,078)
Intergovernmental	7,250,000	7,250,000	6,928,964	(321,036)
Contributions and Donations	80,000	80,000	-	(80,000)
Other	35,000	35,000	436,237	401,237
<i>Total Revenues</i>	<u>8,660,000</u>	<u>8,660,000</u>	<u>8,683,954</u>	<u>23,954</u>
Expenditures				
Current:				
Public Works	9,424,172	9,931,522	9,542,789	388,733
<i>Total Expenditures</i>	<u>9,424,172</u>	<u>9,931,522</u>	<u>9,542,789</u>	<u>388,733</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(764,172)</u>	<u>(1,271,522)</u>	<u>(858,835)</u>	<u>412,687</u>
Other Financing Sources (Uses)				
Transfers Out	(332,000)	(332,000)	(288,470)	43,530
<i>Total Other Financing Sources (Uses)</i>	<u>(332,000)</u>	<u>(332,000)</u>	<u>(288,470)</u>	<u>43,530</u>
<i>Net Change in Fund Balance</i>	(1,096,172)	(1,603,522)	(1,147,305)	456,217
<i>Fund Balance Beginning of Year</i>	1,096,172	1,096,172	1,096,172	-
Prior Year Encumbrances Appropriated	507,350	507,350	507,350	-
<i>Fund Balance End of Year</i>	<u>\$ 507,350</u>	<u>\$ -</u>	<u>\$ 456,217</u>	<u>\$ 456,217</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
County Board of DD Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 9,098,800	\$ 9,098,800	\$ 10,742,830	\$ 1,644,030
Intergovernmental	2,381,404	2,365,869	2,285,599	(80,270)
Interest	-	-	698	698
Other	520,000	506,877	477,001	(29,876)
<i>Total Revenues</i>	<u>12,000,204</u>	<u>11,971,546</u>	<u>13,506,128</u>	<u>1,534,582</u>
Expenditures				
Current:				
Human Services	12,398,117	12,178,747	11,011,230	1,167,517
<i>Total Expenditures</i>	<u>12,398,117</u>	<u>12,178,747</u>	<u>11,011,230</u>	<u>1,167,517</u>
<i>Net Change in Fund Balance</i>	(397,913)	(207,201)	2,494,898	2,702,099
<i>Fund Balance Beginning of Year</i>	5,767,585	5,767,585	5,767,585	-
Prior Year Encumbrances Appropriated	609,767	609,767	609,767	-
<i>Fund Balance End of Year</i>	<u>\$ 5,979,439</u>	<u>\$ 6,170,151</u>	<u>\$ 8,872,250</u>	<u>\$ 2,702,099</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Job and Family Services Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 6,472,500	\$ 6,083,712	\$ 6,123,455	\$ 39,743
Other	123,421	123,421	211,246	87,825
<i>Total Revenues</i>	<u>6,595,921</u>	<u>6,207,133</u>	<u>6,334,701</u>	<u>127,568</u>
Expenditures				
Current:				
Human Services	7,996,432	8,419,330	7,160,267	1,259,063
<i>Total Expenditures</i>	<u>7,996,432</u>	<u>8,419,330</u>	<u>7,160,267</u>	<u>1,259,063</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,400,511)</u>	<u>(2,212,197)</u>	<u>(825,566)</u>	<u>1,386,631</u>
Other Financing Sources (Uses)				
Transfers In	300,000	300,000	203,126	(96,874)
<i>Total Other Financing Sources (Uses)</i>	<u>300,000</u>	<u>300,000</u>	<u>203,126</u>	<u>(96,874)</u>
<i>Net Change in Fund Balance</i>	(1,100,511)	(1,912,197)	(622,440)	1,289,757
<i>Fund Balance Beginning of Year</i>	1,300,511	1,300,511	1,300,511	-
Prior Year Encumbrances Appropriated	611,686	611,686	611,686	-
<i>Fund Balance End of Year</i>	<u>\$ 811,686</u>	<u>\$ -</u>	<u>\$ 1,289,757</u>	<u>\$ 1,289,757</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Wayne County Care Center Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Local Taxes	1,431,600	1,431,600	1,611,587	179,987
Charges for Services	3,917,995	3,481,128	2,881,115	(600,013)
Intergovernmental	173,400	173,400	633,890	460,490
Reimbursements Revenue (Operating)	-	-	27,649	27,649
Other	4,500	4,500	11,023	6,523
<i>Total Revenues</i>	<u>5,527,495</u>	<u>5,090,628</u>	<u>5,165,264</u>	<u>74,636</u>
Expenditures				
Current:				
Human Services	6,137,944	6,694,288	5,616,329	1,077,959
<i>Total Expenditures</i>	<u>6,137,944</u>	<u>6,694,288</u>	<u>5,616,329</u>	<u>1,077,959</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(610,449)</u>	<u>(1,603,660)</u>	<u>(451,065)</u>	<u>1,152,595</u>
Other Financing Sources (Uses)				
Transfers Out	(5,696)	(5,696)	-	5,696
<i>Total Other Financing Sources (Uses)</i>	<u>(5,696)</u>	<u>(5,696)</u>	<u>-</u>	<u>5,696</u>
<i>Net Change in Fund Balance</i>	(616,145)	(1,609,356)	(451,065)	1,158,291
<i>Fund Balance Beginning of Year</i>	5,056,142	5,056,142	5,056,142	-
Prior Year Encumbrances Appropriated	379,821	379,821	379,821	-
<i>Fund Balance End of Year</i>	<u>\$ 4,819,818</u>	<u>\$ 3,826,607</u>	<u>\$ 4,984,898</u>	<u>\$ 1,158,291</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
*Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis)
Children Services Board Fund
For the Year Ended December 31, 2020*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 3,484,600	\$ 3,484,600	\$ 4,042,026	\$ 557,426
Charges for Services	990,000	990,000	1,225,682	235,682
Intergovernmental	4,762,178	4,548,417	4,900,180	351,763
Interest	-	-	1,943	1,943
Contributions and Donations	30,000	30,000	34,549	4,549
Other	191,900	191,900	102,092	(89,808)
<i>Total Revenues</i>	<u>9,458,678</u>	<u>9,244,917</u>	<u>10,306,472</u>	<u>1,061,555</u>
Expenditures				
Current:				
Human Services	10,961,792	11,853,304	9,998,224	1,855,080
<i>Total Expenditures</i>	<u>10,961,792</u>	<u>11,853,304</u>	<u>9,998,224</u>	<u>1,855,080</u>
<i>Net Change in Fund Balance</i>	(1,503,114)	(2,608,387)	308,248	2,916,635
<i>Fund Balance Beginning of Year</i>	5,769,043	5,769,043	5,769,043	-
Prior Year Encumbrances Appropriated	891,511	891,511	891,511	-
<i>Fund Balance End of Year</i>	<u>\$ 5,157,440</u>	<u>\$ 4,052,167</u>	<u>\$ 6,968,802</u>	<u>\$ 2,916,635</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	Enterprise Funds			Governmental Activities
	Sanitary Sewer District	Wayne County Airport	Total	Internal Service Fund
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,616,786	\$ 151,615	\$ 1,768,401	\$ 4,089,429
Receivables:				
Accounts	121,315	2,335	123,650	4,017
Due From Other Funds	3,652	-	3,652	-
Due from Other Governments	637,712	2,780	640,492	10,805
<i>Total Current Assets</i>	<u>2,379,465</u>	<u>156,730</u>	<u>2,536,195</u>	<u>4,104,251</u>
<i>Non-Current Assets:</i>				
Special Assessment Receivable	380,442	-	380,442	-
Non-Depreciable Capital Assets	721,893	1,495,830	2,217,723	-
Depreciable Capital Assets, Net	11,473,460	3,420,032	14,893,492	-
<i>Total Non-Current Assets</i>	<u>12,575,795</u>	<u>4,915,862</u>	<u>17,491,657</u>	<u>-</u>
<i>Total Assets</i>	<u>14,955,260</u>	<u>5,072,592</u>	<u>20,027,852</u>	<u>4,104,251</u>
Deferred Outflows of Resources				
Pension	63,950	25,076	89,026	354,939
OPEB	42,125	17,840	59,965	251,389
<i>Total Deferred Outflows of Resources</i>	<u>106,075</u>	<u>42,916</u>	<u>148,991</u>	<u>606,328</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	21,055	9,864	30,919	69,265
Contracts Payable	3,200	-	3,200	-
Accrued Wages and Benefits	16,459	9,837	26,296	11,325
Due to Other Governments	22,238	2,970	25,208	4,811
Accrued Interest Payable	49,770	-	49,770	-
Unearned Revenue	-	-	-	537,990
Claims Payable	-	-	-	850,777
Compensated Absences Payable	17,454	-	17,454	-
Improvement Bonds Payable	34,700	-	34,700	-
Refunding Bonds Payable	20,000	-	20,000	-
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	68,170	-	68,170	-
USDA Loans Payable	14,000	-	14,000	-
Revenue Bonds Payable	17,000	-	17,000	-
<i>Total Current Liabilities</i>	<u>300,646</u>	<u>22,671</u>	<u>323,317</u>	<u>1,474,168</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability	241,226	160,818	402,044	1,608,172
Net OPEB Liability	168,682	112,454	281,136	1,124,544
Compensated Absences Payable - Net of Current Portion	34,743	9,296	44,039	23,011
Other Amounts Due in More than One Year	3,352,761	-	3,352,761	-
<i>Total Long-Term Liabilities</i>	<u>3,797,412</u>	<u>282,568</u>	<u>4,079,980</u>	<u>2,755,727</u>
<i>Total Liabilities</i>	<u>4,098,058</u>	<u>305,239</u>	<u>4,403,297</u>	<u>4,229,895</u>
Deferred Inflows of Resources				
Pension	63,091	35,083	98,174	613,730
OPEB	31,885	16,277	48,162	314,556
<i>Total Deferred Inflows of Resources</i>	<u>94,976</u>	<u>51,360</u>	<u>146,336</u>	<u>928,286</u>
Net Position				
Net Investment in Capital Assets	\$ 8,668,422	\$ 4,915,862	\$ 13,584,284	\$ -
Unrestricted	2,199,879	(156,953)	2,042,926	(447,602)
<i>Total Net Position</i>	<u>\$ 10,868,301</u>	<u>\$ 4,758,909</u>	<u>\$ 15,627,210</u>	<u>\$ (447,602)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Enterprise			Governmental
	Sanitary Sewer District	Wayne County Airport	Total	Activities Internal Service Fund
Operating Revenues				
Charges for Services	\$ 949,616	\$ 220,473	\$ 1,170,089	\$ 11,327,679
Other	112	100,542	100,654	425,332
<i>Total Operating Revenues</i>	<u>949,728</u>	<u>321,015</u>	<u>1,270,743</u>	<u>11,753,011</u>
Operating Expenses				
Personal Services	212,878	180,967	393,845	207,751
Fringe Benefits	36,560	22,573	59,133	191,027
Contractual Services	456,522	62,703	519,225	1,585,112
Materials and Supplies	8,659	196,680	205,339	-
Claims	-	-	-	11,019,141
Depreciation	442,991	224,953	667,944	-
Other	132,888	39,754	172,642	111,126
<i>Total Operating Expenses</i>	<u>1,290,498</u>	<u>727,630</u>	<u>2,018,128</u>	<u>13,114,157</u>
<i>Operating Income (Loss)</i>	<u>(340,770)</u>	<u>(406,615)</u>	<u>(747,385)</u>	<u>(1,361,146)</u>
Non-Operating Revenues (Expenses)				
Interest Income	15,333	-	15,333	-
Intergovernmental	219,300	69,000	288,300	-
Interest and Fiscal Charges	(114,129)	-	(114,129)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>120,504</u>	<u>69,000</u>	<u>189,504</u>	<u>-</u>
<i>Income (Loss) Before Transfers</i>	<u>(220,266)</u>	<u>(337,615)</u>	<u>(557,881)</u>	<u>(1,361,146)</u>
Transfers In	512,700	100,000	612,700	-
<i>Change in Net Position</i>	<u>292,434</u>	<u>(237,615)</u>	<u>54,819</u>	<u>(1,361,146)</u>
<i>Net Position Beginning of Year</i>	<u>10,575,867</u>	<u>4,996,524</u>	<u>15,572,391</u>	<u>913,544</u>
<i>Net Position End of Year</i>	<u>\$ 10,868,301</u>	<u>\$ 4,758,909</u>	<u>\$ 15,627,210</u>	<u>\$ (447,602)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	Enterprise Funds			Governmental
	Sanitary Sewer District	Wayne County Airport	Total	Activities Internal Service Fund
Cash Flows from Operating Activities				
Cash Received from Sales/Service Charges	\$ 1,018,307	\$ 225,854	\$ 1,244,161	\$ 11,359,631
Cash Received from Other Operating Receipts	112	100,542	100,654	425,332
Cash Payments to Suppliers for Personal Services	(203,573)	(176,435)	(380,008)	(197,263)
Cash Payments for Contractual Services	(464,495)	(71,675)	(536,170)	(1,585,112)
Cash Payments for Materials and Supplies	(8,355)	(194,459)	(202,814)	-
Cash Payments for Claims	-	-	-	(11,373,125)
Cash Payments for Other Expenses	(132,162)	(38,013)	(170,175)	(87,605)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>209,834</u>	<u>(154,186)</u>	<u>55,648</u>	<u>(1,458,142)</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental Revenue	32,487	69,000	101,487	-
Transfers In	512,700	100,000	612,700	-
Cash Received from Special Assessments	39,314	-	39,314	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>584,501</u>	<u>169,000</u>	<u>753,501</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition of Capital Assets	(117,084)	-	(117,084)	-
Principal Payments on Debt Retirement	(159,670)	-	(159,670)	-
Interest Payments on Debt	(115,303)	-	(115,303)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(392,057)</u>	<u>-</u>	<u>(392,057)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	402,278	14,814	417,092	(1,458,142)
<i>Cash and Investments Beginning of Year</i>	<u>1,214,508</u>	<u>136,801</u>	<u>1,351,309</u>	<u>5,547,571</u>
<i>Cash and Investments End of Year</i>	<u>\$ 1,616,786</u>	<u>\$ 151,615</u>	<u>\$ 1,768,401</u>	<u>\$ 4,089,429</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$ (340,770)	\$ (406,615)	\$ (747,385)	\$ (1,361,146)
Adjustments:				
Depreciation	442,991	224,953	667,944	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	73,405	2,452	75,857	167
Due from Other Funds	(343)	-	(343)	-
Due from Other Governments	(4,371)	2,929	(1,442)	38,860
Prepaid Items	-	8,470	8,470	-
Deferred Outflows - Pension/OPEB	(11,281)	32,692	21,411	693,317
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(9,069)	(13,480)	(22,549)	39,558
Accrued Wages and Benefits	5,477	1,042	6,519	1,925
Compensated Absences Payable	2,450	3,313	5,763	8,102
Due to Other Funds	-	-	-	(14,439)
Due to Other Governments	3,504	177	3,681	(1,137)
Claims Payable	-	-	-	(353,984)
Unearned Revenue	-	-	-	(7,075)
Net Pension Liability	(38,277)	(62,785)	(101,062)	(1,186,859)
Net OPEB Liability	35,930	6,253	42,183	(202,975)
Deferred Inflows - Pension/OPEB	50,188	46,413	96,601	887,544
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 209,834</u>	<u>\$ (154,186)</u>	<u>\$ 55,648</u>	<u>\$ (1,458,142)</u>
Noncash Capital Financing Activities:				
Included in acquisition of capital assets prior year contracts payable	\$ 71,953	\$ 0	\$ 71,953	\$ 0

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Custodial
Assets	
Equity in Pooled Cash and Investments	\$ 13,614,950
Cash and Cash Equivalents in Segregated Accounts	1,154,918
Receivables:	
Sales Tax	40,509
Taxes	189,800,496
Due from Other Governments	3,854,817
<i>Total Assets</i>	208,465,690
Liabilities	
Accounts Payable	34,257
Due to Other Governments	10,243,315
<i>Total Liabilities</i>	10,277,572
Deferred Inflows of Resources	
Property Taxes Levied for the Next Year	169,274,291
<i>Total Deferred Inflows of Resources</i>	169,274,291
Net Position	
Restricted for Individuals, Organizations and Other Governments	28,913,827
<i>Total Net Position</i>	\$ 28,913,827

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Custodial
Additions	
Intergovernmental	\$ 7,520,156
Amounts Received as Fiscal Agent	23,635,508
Licenses, Permits & Fees for Other Governments	3,801,206
Fines & Forfeitures for Other Governments	22,311,353
Property Tax Collections for Other Governments	163,549,314
<i>Total Additions</i>	220,817,537
 Deductions	
Distributions as Fiscal Agent	21,235,510
Distributions of State Funds to Other Governments	7,828,485
Licenses, Permits & Fees Distributions to Other Governments	3,716,602
Fines & Forfeitures Distributions to Other Governments	22,461,669
Property Tax Distributions to Other Governments	153,000,442
<i>Total Deductions</i>	208,242,708
 <i>Change in Net Position</i>	 12,574,829
 <i>Net Position Beginning of Year</i>	 16,338,998
 <i>Net Position End of Year</i>	 \$ 28,913,827

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 1 - DESCRIPTION OF THE COUNTY

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. Based on the above criteria, the County had no component units at December 31, 2020.

JOINT VENTURES WITHOUT EQUITY INTEREST

Multi-County Juvenile Attention Center (“Center”) - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County’s continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2020, the County contributed \$523,493 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, 2020

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 2020, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, seven appointees of the Wayne County Commissioners, and three appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2020 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 2020 the County did not contribute to the S.R.C.C.C.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 the County did not contribute to the MEDWAY DEA. Wayne County residents support this Agency with a voted permanent tax levy.

North East Ohio Network (“NEON”) – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2020, 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 2020.

Wayne County Park District (“District”) – The District Commissioner is appointed by the Probate Judge of the County. The District serves as an independent board and board members are volunteers. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District. The District did not receive funding from the County in 2020, however the County does provide some administrative support services to the District.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020.

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

EXCLUDED OTHER GOVERNMENTS

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

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

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

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

B. Basis of Presentation

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

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

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial 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 County's only fiduciary funds are custodial funds. The County's custodial funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

D. Measurement Focus

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

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

Like the government-wide statements, all proprietary and fiduciary fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

E. Basis of Accounting

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

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

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 14 and 15).

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2020.

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 2020. 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, 2020

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

G. Cash and Investments

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

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

During the year 2020, investments were limited to federal agency securities, certificates of deposit, commercial paper, Cuyahoga County Sales Tax Revenue Bond, Cuyahoga County Ohio Economic, Dayton Montgomery Cnty Ohio Variable Bonds, Vandalia Ohio Carious Purpose Go Ltd Tax, Foreign Securities, U.S. Treasury Notes and investments in the State Asset Treasury Reserve of Ohio (STAR Ohio).

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

During the year 2020, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates market value.

For the fiscal year 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 amounted to \$1,807,772, which includes \$1,457,925 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". These balances are not maintained in the County treasury at year end.

Of the equity in pooled cash and investments reported in the general fund, \$166,830 is held as unclaimed funds, not available as of December 31, 2020 for General fund purposes.

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

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

H. Inventories of Materials and Supplies

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

I. Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The County maintains a capitalization threshold of \$10,000, except for culverts which all costs are capitalized. The County's intangible capitalization threshold is \$50,000, \$200,000 prior to December 31, 2009. The County's infrastructure consists of 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

Up until the implementation of GASB Statement No. 89 for the year ending 2019, the County has capitalized interest on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. Prior to 2020, the County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset.

J. Pensions/Other Postemployment Benefits (OPEB)

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

K. Compensated Absences

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

In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2020 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2020, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

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

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

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

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

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

L. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, 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.

M. Accrued Liabilities and Long-term Obligations

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

N. Interfund Transactions

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

O. Fund Balance

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

P. Operating Revenues and Expenses

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

Q. Capital Contributions

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

R. Net Position

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

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

S. Estimates

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

NOTE 3 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received CARES Act funding. Of the amounts received, \$493,527 was sub-granted to Small Business Administration, \$0 was returned to the granting agency, and \$0 was spent on-behalf of other governments. These amounts are reflected as expenditures in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

NOTE 4 – FUND BALANCE

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 65,678	\$ 72,403	\$ 20,054	\$ 4,060	\$ 55,321	\$ 3,804	\$ 1,311	\$ 222,631
Prepays	19,320	-	14,911	1,285	-	21,839	52,298	109,653
Unclaimed Monies	166,830	-	-	-	-	-	-	166,830
Total Nonspendable	251,828	72,403	34,965	5,345	55,321	25,643	53,609	499,114
Restricted for:								
Public Safety Projects *	-	-	-	-	-	-	2,270,169	2,270,169
Community Development	-	-	-	-	-	-	739,690	739,690
Public Works	-	2,202,108	-	-	-	-	-	2,202,108
Human Services Programs	-	-	9,871,282	1,449,110	5,173,487	7,538,819	1,178,444	25,211,142
Health Services	-	-	-	-	-	-	2,987,528	2,987,528
Capital Projects	-	-	-	-	-	-	81,979	81,979
Care Center-Capital Improvement	-	-	-	-	-	-	2,121,846	2,121,846
Real Estate Assessment	-	-	-	-	-	-	1,364,943	1,364,943
Court Computerization	-	-	-	-	-	-	58,608	58,608
Other Purposes **	-	-	-	-	-	-	1,047,741	1,047,741
Total Restricted	-	2,202,108	9,871,282	1,449,110	5,173,487	7,538,819	11,850,948	38,085,754
Committed to:								
Debt Service	-	-	-	-	-	-	896,065	896,065
Landfill	400,000	-	-	-	-	-	-	400,000
Employee Benefits	1,426,067	-	-	-	-	-	-	1,426,067
Capital Projects	-	-	-	-	-	-	4,073,318	4,073,318
Total Committed	1,826,067	-	-	-	-	-	4,969,383	6,795,450
Assigned for:								
Encumbrances:								
Legislative And Executive	700,008	-	-	-	-	-	-	700,008
Judicial	102,810	-	-	-	-	-	-	102,810
Public Safety	276,394	-	-	-	-	-	-	276,394
Public Works	899	-	-	-	-	-	-	899
Health	18,067	-	-	-	-	-	-	18,067
Human Services	61,787	-	-	-	-	-	-	61,787
Economic Development	4,037	-	-	-	-	-	-	4,037
Other Purposes	362,636	-	-	-	-	-	-	362,636
Subsequent Year Appropriations	5,221,902	-	-	-	-	-	-	5,221,902
Total Assigned	6,748,540	-	-	-	-	-	-	6,748,540
Unassigned***	5,932,628	-	-	-	-	-	(11,161)	5,921,467
Total Fund Balance	\$ 14,759,063	\$ 2,274,511	\$ 9,906,247	\$ 1,454,455	\$ 5,228,808	\$ 7,564,462	\$ 16,862,779	\$ 58,050,325

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

** This amount includes, most significantly, amounts restricted for the law library and DRETAC.

*** This amount includes negative fund balance for the Airport Improvement Fund.

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 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 (STAR Ohio);
7. Certain bankers acceptances for a period not to exceed one hundred and eighty days and commercial papers not to exceed two hundred seventy days from the purchase date in any amount not to exceed 40 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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

A. Deposits with Financial Institutions

At year-end, \$7,355,932 of the County's bank balance of \$10,343,810 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

At December 31, 2020 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$16,904 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

B. Investments

As of December 31, 2020 the County had the following investments and maturities:

Rating by S & P Global Ratings	Investment	Fair Amount	Investment Maturities in Years			Percent of Total
			(<1)	(1-3)	(>3)	
Net Asset Value (NAV):						
AAAm**	STAROhio	\$ 8,013,953	\$ 8,013,953	\$ -	\$ -	11.49%
Fair Value:						
N/A	Negotiable CD's	15,906,082	747,230	11,953,620	3,205,232	22.78%
AA+	Cuyahoga County Sales Tax Revenue Bond	507,165	-	507,165	-	0.73%
AA	Cuyahoga County Ohio Economic	453,685	-	453,685	-	0.65%
AA	Dayton Montgomery Cnty Ohio Variable Bonds	499,930	-	499,930	-	0.72%
AA	Vandalia Ohio Carious Purpose GO Ltd Tax	250,120	250,120	-	-	0.36%
A1	Foreign Securities	1,399,992	-	799,992	600,000	2.01%
N/A	Commercial Paper	10,582,114	10,582,114	-	-	15.17%
N/A	U. S. Treasury Note	2,160,287	-	2,160,287	-	3.10%
AAA	FHLMC	10,421,402	-	4,705,387	5,716,015	14.94%
AAA	FNMA	6,247,559	-	2,135,833	4,111,726	8.96%
AAA	FFCB	12,448,533	-	6,106,839	6,341,694	17.85%
AAA	FHLB	863,358	553,679	-	309,679	1.24%
		<u>\$ 69,754,180</u>	<u>\$ 20,147,096</u>	<u>\$ 29,322,738</u>	<u>\$ 20,284,346</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2020. The County's investments measured at fair value are level 2 valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data.

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2020, is 56 days.

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.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 6 - INTERFUND TRANSACTIONS

A. Interfund Transfers

Interfund transfers for the year ended December 31, 2020, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out			
	General Fund	Motor Vehicle and Gas Tax	Other Governmental	Total
Job and Family Services	\$ 203,126	\$ -	\$ -	\$ 203,126
Other Governmental funds	2,718,094	288,470	2,516	3,009,080
Sanitary Sewer Fund	70,000	-	442,700	512,700
Wayne County Airport	100,000	-	-	100,000
	\$ 3,091,220	\$ 288,470	\$ 445,216	\$ 3,824,906

Transfers from the General fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Motor Vehicle Gas Tax fund were to finance debt service. Transfer from County Building Fund to the Sanitary Sewer fund of \$442,700 was a portion of the wastewater improvements.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2020, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds					Totals
	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board		
General Fund	\$ -	\$ 19,780	\$ -	\$ -		\$ 19,780
County Board of Developmental Disabilities (DD)	-	-	-	5,456		5,456
Children Services Board	36,016	3,703	-	-		39,719
Sanitary Sewer District	-	-	3,652	-		3,652
	\$ 36,016	\$ 23,483	\$ 3,652	\$ 5,456		\$ 68,607

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of the 2019 taxes.

2020 real property taxes were levied after October 1, 2020 on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$10.25 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,422,381,010
Public Utilities - Personal	597,668,010
Total Assessed Value	<u>\$ 3,020,049,020</u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 8 - RECEIVABLES

Receivables at December 31, 2020 consisted of taxes, accounts, special assessments, due from other funds, intergovernmental grants and entitlements (“Due from other governments”), and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

Governmental Activities:

Local Government	\$ 618,662
Homestead and Rollback	1,023,675
Gasoline and Excise tax	1,748,667
Motor Vehicle and Gas Tax	1,519,968
Casino	690,219

Other grants, subsidies and reimbursements:

General Fund	156,014
County Board Of DD	185,038
Hazardous Materials	11,512
Bureau of Support	80,171
Job And Family Services	58,528
Children Services Board	445,707
Wayne County Care Center	62,982
CDBG	322,191
Law Enforcement	1,072
Felony Delinquent Care and Custody	77,633
Solid Waste District Litter Grant	1,000
Home Arrest Grant	56,374
VOCA Grant	21,975
VAWA Investigative Enhancement	120,576
Ohio Attorney General Alternative Programs	32,396
Airport Improvements	38,325
Internal Service fund	10,805
	<u>7,283,490</u>

Business Type Activities:

Sanitary Sewer District	637,712
Wayne County Airport	2,780
	<u>637,712</u>
Total	<u>\$ 7,923,982</u>

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 9 - OPERATING LEASES - LESSOR DISCLOSURE

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

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
McClure building	\$ 65,010	\$ 27,259	\$ 37,751
Corning building	209,693	125,227	84,466
Total	<u>\$ 274,703</u>	<u>\$ 152,486</u>	<u>\$ 122,217</u>

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2020 was as follows:

Governmental Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 3,848,080	\$ 29,091	\$ -	\$ 3,877,171
Construction in progress	2,085,395	5,534,638	(1,644,741)	5,975,292
Total capital assets, not being depreciated:	<u>5,933,475</u>	<u>5,563,729</u>	<u>(1,644,741)</u>	<u>9,852,463</u>
Capital assets, being depreciated:				
Building and improvements	50,028,384	207,407	(86,620)	50,149,171
Equipment	14,998,602	1,284,255	(754,982)	15,527,875
Intangibles	2,413,775	-	-	2,413,775
Infrastructure	102,909,759	2,343,395	(189,200)	105,063,954
Total capital assets, being depreciated:	<u>170,350,520</u>	<u>3,835,057</u>	<u>(1,030,802)</u>	<u>173,154,775</u>
Less: accumulated depreciation				
Building and improvements	(28,669,411)	(1,042,092)	1,444	(29,710,059)
Equipment	(10,615,462)	(1,105,358)	661,902	(11,058,918)
Intangibles	(1,190,727)	(175,898)	-	(1,366,625)
Infrastructure	(61,313,326)	(2,492,660)	26,803	(63,779,183)
Total accumulated depreciation	<u>(101,788,926)</u>	<u>(4,816,008)</u>	<u>690,149</u>	<u>(105,914,785)</u>
Total capital assets being depreciated, net	<u>68,561,594</u>	<u>(980,951)</u>	<u>(340,653)</u>	<u>67,239,990</u>
Governmental activities capital assets, net	<u>\$ 74,495,069</u>	<u>\$ 4,582,778</u>	<u>\$ (1,985,394)</u>	<u>\$ 77,092,453</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 346,027
Judicial	407,012
Public Safety	465,696
Public Works	3,220,725
Health	40,582
Human Services	335,966
Total Depreciation Expense	<u>\$ 4,816,008</u>

Capital assets for business-type activities for the year ended December 31, 2020, was as follows:

Business-Type Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 2,143,912	\$ -	\$ -	\$ 2,143,912
Construction in progress	24,680	49,131	-	73,811
Total capital assets, not being depreciated:	2,168,592	49,131	-	2,217,723
Capital assets, being depreciated:				
Building and improvements	10,376,105	-	-	10,376,105
Equipment	319,320	-	(20,354)	298,966
Infrastructure:				
Sewer mains	7,913,432	-	-	7,913,432
Airport	3,824,245	-	-	3,824,245
Total capital assets, being depreciated:	22,433,102	-	(20,354)	22,412,748
Less: accumulated depreciation				
Building and improvements	(2,995,259)	(279,541)	-	(3,274,800)
Equipment	(263,560)	(15,082)	20,354	(258,288)
Infrastructure:				
Sewer mains	(2,242,652)	(193,356)	-	(2,436,008)
Airport	(1,370,195)	(179,965)	-	(1,550,160)
Total accumulated depreciation	(6,871,666)	(667,944)	20,354	(7,519,256)
Total capital assets being depreciated, net	15,561,436	(667,944)	-	14,893,492
Business-type activities capital assets, net	<u>\$ 17,730,028</u>	<u>\$ (618,813)</u>	<u>\$ -</u>	<u>\$ 17,111,215</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

NOTE 11 – LONG-TERM OBLIGATIONS

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

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
General Obligation Bonds:					
2011 Refunding Bond (2-3.5%)	\$ 2,410,000	\$ -	\$ (775,000)	\$ 1,635,000	\$ 800,000
Premium on refunding bond	29,665	-	(9,887)	19,778	-
Total General Obligation Bonds	<u>2,439,665</u>	<u>-</u>	<u>(784,887)</u>	<u>1,654,778</u>	<u>800,000</u>
Direct Borrowings:					
County Building Improvement					
Note, Series 2019 (2.125%)	2,000,000	-	(2,000,000)	-	-
Note, Series 2020 (2.125%)	-	1,500,000	-	1,500,000	1,500,000
OPWC loan, 0.0%, Water Tower	35,000	-	(2,500)	32,500	5,000
OPWC loan, 0.0%, Bridge Replacement	57,867	-	(2,893)	54,974	5,786
OPWC loan, 0.0%, Road Resurfacing	50,188	-	(6,273)	43,915	12,546
OPWC loan, 0.0%, Road Resurfacing	18,721	-	(1,872)	16,849	3,744
OPWC loan, 0.0%, Road Resurfacing	127,431	-	(5,310)	122,121	10,620
Lease Purchase -Dominion Voting System, 0.0%	562,959	-	(62,551)	500,408	62,551
Total Direct Borrowings	<u>2,852,166</u>	<u>1,500,000</u>	<u>(2,081,399)</u>	<u>2,270,767</u>	<u>1,600,247</u>
Net Pension Liability	56,380,080	-	(15,294,810)	41,085,270	-
Net OPEB Liability	26,311,417	1,521,056	-	27,832,473	-
Compensated Absences*	<u>2,730,061</u>	<u>1,358,522</u>	<u>(796,775)</u>	<u>3,291,808</u>	<u>902,746</u>
Total Governmental Activities	<u>\$ 90,713,389</u>	<u>\$ 4,379,578</u>	<u>\$ (18,957,871)</u>	<u>\$ 76,135,096</u>	<u>\$ 3,302,993</u>

*Includes \$23,011 reported in the Internal Service Fund

General Obligation Bonds

General obligation bonded debt outstanding is being retired by the Debt Service Fund. The following bond is backed by the full faith and credit of the County, therefore, there is no provision of default disclosed in the debt agreement.

2011 Refunding Bond: In May, 2011, the County issued \$8,265,000 in general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2020, \$1,695,000 of these bonds is considered defeased. Payments are from the Debt Service fund and Sanitary Sewer fund.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable in the debt service fund. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2020 was \$9,887. The premium on these refunded bonds in the enterprise fund were insignificant amounts that were not amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in

Wayne County, Ohio
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For the Year Ended December 31, 2020

the accompanying financial statements as a deferred outflow of resources – deferred charges on refunding; is being amortized as interest expense over the life of the bonds using the straight line method. The issuance resulted in an economic gain of \$540,675.

Principal and interest requirements to retire the general obligation bonds outstanding at December 31, 2020 are as follows:

Year Ended	General Obligation Bond	
	2011 Refunding Bond	
	Principal	Interest
2021	\$ 800,000	\$ 55,225
2022	835,000	29,226
	\$ 1,635,000	\$ 84,451

Direct Borrowings

County Building Improvement Note, Series 2019: In 2019, the County issued \$2,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$2,000,000 at 2.125 percent interest. The note matured on June 3, 2020. See Note 12 for additional information. Payments are made from the Debt Service fund. The note is backed by the full faith and credit of the County, therefore, there is no provision of default disclosed in the debt agreement.

County Building Improvement Note, Series 2020: In 2020, the County issued \$1,500,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$1,500,000 at 1.5 percent interest. The note will mature on June 3, 2021. See Note 12 for additional information. Payments are made from the Debt Service fund. The note is backed by the full faith and credit of the County, therefore, there is no provision of default disclosed in the debt agreement.

Ohio Public Works Commission (OPWC) Loans:

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

An OPWC loan (combined with local funds) financed a bridge replacement project. The retirement of this 0.0 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 July 1, 2030.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

An OPWC loan financed the resurfacing of Elyria Road. The retirement of this 0 percent interest loan will be made by the Debt Service fund with bi-annual payments of \$5,310. This loan is scheduled to mature July 1, 2032.

On April 7, 2020, OPWC deferred all July 2020 loan payments with no payment due until January 2021 billing cycle with a six-month deferment for the life of the loan. This is reflected in the due within one year amount and the amortization schedules below. In the event of default, as defined by the loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

Lease Purchase (Dominion Voting System) – In May 2019, the County entered into an agreement with Dominion Voting Systems, Inc. for the acquisition of a voting system and related licenses and services in the amount of \$562,959 with annual payments of \$62,551 at 0 percent interest, maturing April 2030. Once loan is paid in full, ownership is transferred to the County. This is a sub-lease agreement with the State of Ohio who is providing financing for this acquisition. If payments are not made, the lessor may retake possession of the state financed equipment. Additionally, the lessor has the option to sublease or sell the equipment, holding the County liable for all lease payments and other payments due prior to the effective date of the sublease and for the difference between the rental and other amounts paid by the subleases pursuant to such sublease and the amounts payable by the County pursuant to the lease during the then current lease term.

Principal requirements to retire the direct borrowing loans outstanding at December 31, 2020 are as follows:

Year Ended	Direct Borrowings		
	OPWC	Dominion	Total
	Principal	Voting System Principal	Principal
2021	\$ 37,696	\$ 62,551	\$ 100,247
2022	37,696	62,551	100,247
2023	37,699	62,551	100,250
2024	31,423	62,551	93,974
2025	23,278	62,551	85,829
2026-2030	86,638	187,653	274,291
2031-2032	15,929	-	15,929
	\$ 270,359	\$ 500,408	\$ 770,767

Wayne County, Ohio
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For the Year Ended December 31, 2020

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

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

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

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 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, 2020, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,423,910 and vested benefits for sick leave totaled \$867,898. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net position within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$47,453 and \$14,040 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Business-Type Activities					
General Obligations Bond:					
2011 Refunding Bond (2-3.5%)	\$ 65,000	\$ -	\$ (20,000)	\$ 45,000	\$ 20,000
Direct Borrowings:					
2004 Sewer System Revenue					
Bonds, 4.375%	717,000	-	(16,000)	701,000	17,000
2005 Sanitary Sewer					
Improvement Bonds, 4.125%	1,505,900	-	(33,200)	1,472,700	34,700
USDA Loan - Batdorf Road (4.25%)	462,730	-	(14,000)	448,730	14,000
OPWC loan:					
Hillcrest WWTP, 0.0%	53,728	-	(2,149)	51,579	4,298
Hillcrest WWTP (Phase II), 0.0%	196,841	-	(6,151)	190,690	12,302
OWDA loans:					
Eastwood WWTP, 0.0%	670,632	-	(67,063)	603,569	67,063
Kidron WWTP, 0.0%	11,070	-	(1,107)	9,963	1,107
Total Direct Borrowings	<u>3,617,901</u>	<u>-</u>	<u>(139,670)</u>	<u>3,478,231</u>	<u>150,470</u>
Net Pension Liability	503,106	-	(101,062)	402,044	-
Net OPEB Liability	238,953	42,183	-	281,136	-
Compensated Absences	55,731	21,370	(15,608)	61,493	17,454
Total Business-Type Activities	<u>\$ 4,480,691</u>	<u>\$ 63,553</u>	<u>\$ (276,340)</u>	<u>\$ 4,267,904</u>	<u>\$ 187,924</u>

Direct Borrowings

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 from the USDA and will mature in June 2044 and will be retired with user fee revenue of the Sanitary Sewer District fund.

Sanitary Sewer Improvement Bonds: In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2005 from the USDA, have an interest rate of 4.125 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. In the event of default, as defined by the debt agreement, the lender may exercise the following remedies: declare the entire amount of principal and accrued interest outstanding immediately due and payable; incur and pay reasonable expenses (payable from funds pledged to pay the bond or other legally available source) for repair, maintenance, and operation of the facility as may be necessary to cure the cause of default; or, take possession of the facility, repair, maintain, and operate or rent it.

Wayne County, Ohio
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USDA Loan: Batdorf Road Sewer Project 2011 was issued at an interest rate of 4.25 percent from the USDA and will mature March 1, 2041. This loan will be retired with user fee revenue of the Sanitary Sewer District funds. In the event of default, as defined by the debt agreement, the lender may exercise the following remedies: declare the entire amount of principal and accrued interest outstanding immediately due and payable; incur and pay reasonable expenses (payable from funds pledged to pay the bond or other legally available source) for repair, maintenance, and operation of the facility as may be necessary to cure the cause of default; or, take possession of the facility, repair, maintain, and operate or rent it.

OPWC Loans

An OPWC loan financed the Hillcrest Wastewater Treatment Plant Rehabilitation. The retirement of this 0 percent interest loan will be made by the Sanitary Sewer Fund with bi-annual payments of \$2,149. This loan is scheduled to mature January 1, 2033.

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

In the event of default, as defined by the loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default. On April 7, 2020, OPWC deferred all July 2020 loan payments with no payment due until January 2021 billing cycle with a six-month deferment for the life of the loan. This is reflected in the due within one year amount and the amortization schedules below.

OWDA Loans

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

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

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

Wayne County, Ohio
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For the Year Ended December 31, 2020

The County has pledged future net customer revenue to repay \$701,000 in sewer system revenue bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer revenue bonds were 7.5 percent. The total principal and interest remaining to be paid on all sewer revenue bonds is \$1,147,425. Principal and interest paid for the current year and total net available revenues were \$47,369 and \$117,442, respectively.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2020, are as follows:

General Obligation Bond						
Year Ended	2011 Refunding Bond					
	Principal	Interest				
	2021	2022				
	\$ 20,000	\$ 1,525				
	25,000	875				
	\$ 45,000	\$ 2,400				

Direct Borrowings						
Year Ended	Sewer System Revenue Bond		Sanitary Sewer Imp Bond		USDA Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 17,000	\$ 30,669	\$ 34,700	\$ 60,749	\$ 14,000	\$ 19,071
2022	18,000	29,925	36,200	59,318	15,000	18,476
2023	19,000	29,137	37,700	57,824	15,000	17,839
2024	19,000	28,306	39,100	56,269	16,000	17,201
2025	20,000	27,475	40,800	54,656	17,000	16,521
2026-2030	115,000	123,375	230,800	246,596	96,000	71,174
2031-2035	142,000	95,988	282,400	194,915	117,000	48,947
2036-2040	176,000	62,038	345,700	131,653	144,000	22,001
2041-2045	175,000	19,512	425,300	54,199	14,730	626
	\$ 701,000	\$ 446,425	\$ 1,472,700	\$ 916,179	\$ 448,730	\$ 231,856

	OPWC		OWDA		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 16,600	\$ -	\$ 68,170	\$ -	\$ 150,470	\$ 110,489
2022	16,600	-	68,170	-	153,970	107,719
2023	16,600	-	68,170	-	156,470	104,800
2024	16,600	-	68,170	-	158,870	101,776
2025	16,600	-	68,170	-	162,570	98,652
2026-2030	83,006	-	272,682	-	797,488	441,145
2031-2035	70,112	-	-	-	611,512	339,850
2036-2040	6,151	-	-	-	671,851	215,692
2041-2045	-	-	-	-	615,030	74,337
	\$ 242,269	\$ -	\$ 613,532	\$ -	\$ 3,478,231	\$ 1,594,460

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.

Wayne County, Ohio
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NOTE 12 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2020 follows:

	Outstanding 12/31/19	Increase	Decrease	Outstanding 12/31/20
County Building Improvement Note, Series 2019	\$ 500,000	\$ -	\$ (500,000)	\$ -
County Building Improvement Note, Series 2020	-	500,000	-	500,000
	\$ 500,000	\$ 500,000	\$ (500,000)	\$ 500,000

In 2020, the County issued \$2,000,000 in County Building Improvement note in anticipation of bonds, for the purpose of rehabilitating, remodeling, renovating and improving certain County buildings. These notes mature June 3, 2021. The balance of \$500,000 will be retired with operational revenues of the general fund at maturity.

NOTE 13 - RISK MANAGEMENT

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

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

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

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

An excess coverage insurance policy covers individual claims in excess of \$225,000 up to a maximum of \$5,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$840,232 reported in the Health Care Internal Service fund at December 31, 2020, is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

Wayne County, Ohio
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For the Year Ended December 31, 2020

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family medical coverage range from \$494 to \$1,451. Changes in the fund's liability amount in 2020 and 2019 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2020	\$ 1,191,847	\$ 11,013,145	\$ (11,364,760)	\$ 840,232
2019	1,009,331	10,289,039	(10,106,523)	1,191,847

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

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

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County's stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund's liability amount in 2020 and 2019 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2020	\$ 12,914	\$ 5,996	\$ (8,365)	\$ 10,545
2019	10,131	9,917	(7,134)	12,914

NOTE 14 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Net OPEB Asset/Liability

Pensions and OPEB are components of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

The net pension/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these

Wayne County, Ohio
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For the Year Ended December 31, 2020

estimates use the best information available, unknowable future events require adjusting this estimate annually.

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

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

The remainder of this note includes the pension disclosures. See Note 15 for the OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2020 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2020 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	<u>0.00 %</u>	<u>0.00 %</u>	<u>0.00 %</u>
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$4,121,521 for 2020. Of this amount, \$648,145 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

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New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit plan unfunded liability. A member is eligible to receive a monthly retirement benefit at age 50 and termination of employment. The member may elect to receive a lump-sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2020 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$85,157 for 2020.

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

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2020, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.203405%	0.005302%	
Prior Measurement Period	0.204107%	0.004443%	
Change in Proportion	<u>-0.000702%</u>	<u>0.000859%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 40,204,378	\$ 1,282,936	\$ 41,487,314
Pension Expense	\$ 6,421,931	\$ 89,883	\$ 6,511,814

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ -	\$ 62,390	\$ 62,390
Differences between Expected and			
Actual Experience	-	2,880	\$ 2,880
Changes of Assumptions	2,147,384	68,869	2,216,253
Changes in Proportionate Share	284,721	144,309	429,030
County Contributions Subsequent			
to the Measurement Date	4,121,521	40,130	4,161,651
Total Deferred Outflows of Resources	<u>\$ 6,553,626</u>	<u>\$ 318,578</u>	<u>\$ 6,872,204</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 508,327	\$ 8,203	\$ 516,530
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	8,019,869	-	8,019,869
Changes in Proportionate Share	527,478	34,860	562,338
Total Deferred Inflows of Resources	<u>\$ 9,055,674</u>	<u>\$ 43,063</u>	<u>\$ 9,098,737</u>

\$4,161,651 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2021	\$ (1,148,145)	\$ 44,201	\$ (1,103,944)
2022	(2,623,107)	57,058	(2,566,049)
2023	332,100	70,540	402,640
2024	(3,184,417)	63,586	(3,120,831)
	<u>\$ (6,623,569)</u>	<u>\$ 235,385</u>	<u>\$ (6,388,184)</u>

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019 are presented below.

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Actuarial Information	Traditional Pension Plan
Valuation Date	December 31, 2018
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	
Current Measurement Date	7.20 percent
Prior Measurement Date	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 1.14 percent Simple through 2018, then 2.15 percent Simple

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class.

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These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
Total	<u>100.00 %</u>	<u>5.61 %</u>

Discount Rate The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 66,310,030	\$ 40,204,378	\$ 16,736,163

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation, are presented below:

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

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

The actuarial assumptions used in the June 30, 2020 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2011, through June 30, 2016.

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

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

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

Discount Rate. The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the County's proportionate share of the net pension liability as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 1,826,679	\$ 1,282,936	\$ 822,161

NOTE 15 – DEFINED BENEFIT OPEB PLANS

See Note 14 for a description of the net OPEB asset/liability.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual Financial Report referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

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Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2020.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2020, STRS did not allocate any employer contributions to post-employment health care.

Net OPEB Liability (Asset), OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.203536%	0.005302%	
Prior Measurement Period	0.203644%	0.004443%	
Change in Proportion	<u>-0.000108%</u>	<u>0.000859%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 28,113,609	\$ (93,186)	\$ 28,020,423
OPEB Expense	\$ 3,178,150	\$ (5,447)	\$ 3,172,703

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ -	\$ 3,266	\$ 3,266
Differences between Expected and Actual Experience			
Actual Experience	754	5,972	6,726
Changes of Assumptions	4,450,085	1,538	4,451,623
Changes in Proportionate Share	228,461	2,602	231,063
Total Deferred Outflows of Resources	<u>\$ 4,679,300</u>	<u>\$ 13,378</u>	<u>\$ 4,692,678</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience			
Actual Experience	\$ 2,571,119	\$ 18,562	\$ 2,589,681
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	1,431,539	-	1,431,539
Changes of Assumptions	-	88,514	88,514
Changes in Proportionate Share	284,431	114	284,545
Total Deferred Inflows of Resources	<u>\$ 4,287,089</u>	<u>\$ 107,190</u>	<u>\$ 4,394,279</u>

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

Year Ending December 31:	OPERS	STRS	Total
2021	\$ 670,118	\$ (23,549)	\$ 646,569
2022	332,664	(21,342)	311,322
2023	1,138	(20,566)	(19,428)
2024	(611,709)	(20,094)	(631,803)
2025	-	(4,015)	(4,015)
Thereafter	-	(4,246)	(4,246)
	<u>\$ 392,211</u>	<u>\$ (93,812)</u>	<u>\$ 298,399</u>

Actuarial Assumptions - OPERS

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

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Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.16 percent
Prior Measurement Date	3.96 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate	
Current Measurement Date	2.75 percent
Prior Measurement Date	3.71 percent
Health Care Cost Trend Rate	
Current Measurement Date	10.50 percent, initial, 3.50 percent ultimate in 2030
Prior Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trusts	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 36,791,167	\$ 28,113,609	\$ 21,165,709

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 27,284,001	\$ 28,113,609	\$ 28,932,642

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Inflation	2.50 percent	
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.45 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-6.69 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	11.87 percent	4.00 percent

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

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

The actuarial assumptions used in the June 30, 2020 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2020, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ (81,077)	\$ (93,186)	\$ (103,459)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ (102,821)	\$ (93,186)	\$ (81,448)

NOTE 16 - BUDGETARY BASIS OF ACCOUNTING

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

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ 1,853,599	\$ (453,455)	\$ 3,891,239	\$ 32,323	\$ (128,709)	\$ 1,260,151
Adjustments:						
Revenue accruals	(1,056,902)	102,848	(139,173)	(24,411)	(28,282)	(133,496)
Expenditure accruals	371,674	180,341	27,348	27,745	77,140	(39,042)
Funds budgeted elsewhere**	(328,123)	-	-	-	-	-
Encumbrances	(1,304,088)	(977,039)	(1,284,516)	(658,097)	(371,214)	(779,365)
Budget Basis	<u>\$ (463,840)</u>	<u>\$ (1,147,305)</u>	<u>\$ 2,494,898</u>	<u>\$ (622,440)</u>	<u>\$ (451,065)</u>	<u>\$ 308,248</u>

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

NOTE 17 - CONTINGENT LIABILITIES AND SIGNIFICANT COMMITMENTS

A. Grants

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

B. Litigation

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

C. Encumbrances

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

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Fund	Amount
General	\$ 1,164,002
Motor Vehicle and Gas Tax	775,596
County Board of DD	1,162,134
Job and Family Services	339,490
Wayne County Care Center	254,902
Children Services Board	351,123
Other Governmental	2,227,154
	\$ 6,274,401

NOTE 18 - LANDFILL

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

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

The County has established a commitment for landfill contingencies, which has been included in the General fund for ACFR presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2020, the balance of the commitment for landfill contingencies was \$400,000. The General fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

NOTE 19 – SUBSEQUENT EVENT

The County has entered into a qualifying financing agreement subsequent to year-end in the amount of \$1,500,000 at 1.5 percent interest. The note will mature on May 18, 2022.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.203405%	0.204107%	0.206891%	0.200428%
County's Proportionate Share of the Net Pension Liability	\$ 40,204,378	\$ 55,900,685	\$ 32,457,187	\$ 46,388,628
County's Covered Payroll	\$ 27,367,653	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	146.90%	210.75%	123.52%	173.81%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net Pension Liability	0.005302%	0.004443%	0.004467%	0.004423%
County's Proportionate Share of the Net Pension Liability	\$ 1,282,936	\$ 982,501	\$ 982,094	\$ 1,050,681
County's Covered Payroll	\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	217.28%	193.85%	192.07%	209.63%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

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

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

See accompanying notes to the required supplementary information.

	<u>2016</u>	<u>2015</u>	<u>2014</u>
	0.207947%	0.208289%	0.208289%
\$	36,019,025	\$ 25,192,789	\$ 24,554,563
\$	24,753,129	\$ 24,590,085	\$ 21,915,189
	145.51%	102.45%	112.04%
	81.08%	86.45%	86.36%
	0.005017%	0.006266%	0.67620%
\$	1,679,334	\$ 1,731,839	\$ 1,644,726
\$	601,343	\$ 643,289	\$ 597,177
	279.26%	269.22%	275.42%
	66.80%	72.10%	73.00%

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 4,121,521	\$ 3,970,247	\$ 3,848,472	\$ 3,552,821
Contributions in Relation to the Contractually Required Contribution	<u>(4,121,521)</u>	<u>(3,970,247)</u>	<u>(3,848,472)</u>	<u>(3,552,821)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 28,576,822	\$ 27,367,653	\$ 26,524,055	\$ 26,276,171
Contributions as a Percentage of Covered Payroll	14.42%	14.51%	14.51%	13.52%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 85,157	\$ 82,664	\$ 70,958	\$ 69,770
Contributions in Relation to the Contractually Required Contribution	<u>(85,157)</u>	<u>(82,664)</u>	<u>(70,958)</u>	<u>(69,770)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 608,264	\$ 590,457	\$ 506,843	\$ 498,357
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

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

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 3,340,705	\$ 3,095,441	\$ 3,071,009	\$ 2,958,035	n/a	n/a
<u>(3,340,705)</u>	<u>(3,095,441)</u>	<u>(3,071,009)</u>	<u>(2,958,035)</u>	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a
\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189	n/a	n/a
12.52%	12.51%	12.49%	13.50%	n/a	n/a
\$ 70,170	\$ 84,188	\$ 86,844	\$ 77,633	\$ 117,428	\$ 114,446
<u>(70,170)</u>	<u>(84,188)</u>	<u>(86,844)</u>	<u>(77,633)</u>	<u>(117,428)</u>	<u>(114,446)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177	\$ 903,292	\$ 880,354
14.00%	14.00%	13.50%	13.00%	13.00%	13.00%

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

	<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>							
County's Proportion of the Net OPEB Liability	0.203536%		0.203644%		0.205185%		0.202123%
County's Proportionate Share of the Net OPEB Liability	\$ 28,113,609	\$	26,550,370	\$	22,281,580	\$	20,415,110
County's Covered Payroll	\$ 27,367,653	\$	26,524,055	\$	26,276,171	\$	26,688,779
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	102.73%		100.10%		84.80%		76.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%		46.33%		54.14%		54.04%
<i>State Teachers Retirement System (STRS)</i>							
County's Proportion of the Net OPEB Liability (Asset)	0.005302%		0.004443%		0.004467%		0.004423%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (93,186)	\$	(73,587)	\$	(71,780)	\$	172,567
County's Covered Payroll	\$ 590,457	\$	506,843	\$	498,357	\$	501,214
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-15.78%		-14.52%		-14.40%		34.43%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	182.10%		174.70%		176.00%		47.10%

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

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

See accompanying notes to the required supplementary information.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ 805,422
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>(805,422)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 28,537,449	\$ 27,287,135	\$ 26,524,055	\$ 26,276,171
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	3.07%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 608,264	\$ 590,457	\$ 506,843	\$ 498,357
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

See accompanying notes to the required supplementary information.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$ 1,876,579	n/a	n/a	n/a	n/a	n/a
<u>(1,876,579)</u>	n/a	n/a	n/a	n/a	n/a
<u>\$ -</u>	n/a	n/a	n/a	n/a	n/a
\$ 26,688,779	n/a	n/a	n/a	n/a	n/a
7.03%	n/a	n/a	n/a	n/a	n/a
\$ -	\$ -	\$ 3,216	\$ 5,972	\$ 9,033	\$ 8,804
<u>-</u>	<u>-</u>	<u>(3,216)</u>	<u>(5,972)</u>	<u>(9,033)</u>	<u>(8,804)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177	\$ 903,292	\$ 880,354
0.00%	0.00%	0.50%	1.00%	1.00%	1.00%

See accompanying notes to the required supplementary information.

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

For fiscal year 2019, the single discount rate changed from 7.50 percent to 7.20 percent.

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

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

Changes in Benefit Terms – OPERS

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

Changes in Assumptions – STRS

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

Changes in Benefit Terms - STRS

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

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

For calendar year 2020, the following changes were made to the actuarial assumptions:

- Discount rate from 3.96 percent to 3.16 percent
- Municipal bond rate from 3.71 percent to 2.75 percent
- Health Care Cost Trend Rate from 10.00 percent to 10.50 percent

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

For calendar year 2019, the following changes were made to the actuarial assumptions:

- Discount rate from 3.85 percent to 3.96 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.31 percent to 3.71 percent
- Health Care Cost Trend Rate from 7.50 percent to 10.00 percent

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

Changes in Benefit Terms – OPERS

No significant changes in benefit terms.

Changes in Assumptions – STRS

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent. Valuation year per capita health care costs were updated. Health care cost trend rates ranged from 6.00 percent to 11 percent initially and a 4.50 percent ultimate rate for 2017 and changed for 2018 to a range of -5.20 percent to 9.60 percent, initially and a 4.00 ultimate rate.

For 2017, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

Changes in Benefit Terms – STRS

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021

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

Wayne County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

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

**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. Descriptions were provided for significant special revenue funds. The following are the nonmajor special revenue funds, which Wayne County operates:

Delinquent Real Estate Tax Assessment Collection (DRETAC)

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

Real Estate Assessment

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

Indigent Guardianship

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

Dog and Kennel

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

Hazardous Materials

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

Child Enforcement Agency

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

Community Development Block Grant (CDBG)

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

Ditch Maintenance

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

Law Enforcement

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

Enforcement and Education

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

Indigent Drivers Alcohol Treatment

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

Probation Services

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

Felony Delinquent Care and Custody

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

Solid Waste District Litter Grant

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

Local Emergency Planning

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

Nonmajor Special Revenue Funds

Other Nonmajor Special Revenue Funds

<i>Pilot Probation Grant</i>	<i>Juvenile Court Special Project</i>	<i>Marriage License Fees</i>
<i>Court Computerization</i>	<i>Juvenile Probation Services</i>	<i>Indigent Interlock and Alcohol Monitoring</i>
<i>Victim Witness Assistance Program</i>	<i>Law Enforcement Training</i>	<i>Dispute Resolution Fee</i>
<i>Home Arrest Grant</i>	<i>Law Library</i>	<i>Asset Preservation & Recovery</i>
<i>VOCA Grant</i>	<i>Pre-Trial Diversion Program</i>	<i>Conduct of Business</i>
<i>Mediation Services</i>	<i>Deputy Registrar</i>	<i>Targeted Community Alternative Program</i>
<i>Municipal Court Probation</i>	<i>E 911 System</i>	<i>Ohio Attorney General Law Enforcement</i>
<i>Voter Registration</i>	<i>VAWA Investigative Enhancement</i>	<i>Municipal Court Special Project</i>
<i>Indigent Fee Assessment</i>	<i>Foreclosure Management</i>	<i>CARES Act Grants</i>

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

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

Nonmajor Debt Service Fund

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

Nonmajor Capital Projects Funds

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

County Building Construction

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

OPWC

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

Justice Center Communications

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

Federal Bridge Project

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

Airport Improvement

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

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 9,791,526	\$ 1,396,065	\$ 7,662,652	\$ 18,850,243
Cash and Investments:				
In Segregated Accounts	2,834	-	-	2,834
Receivables:				
Accounts	94,994	-	-	94,994
Due from Other Governments	724,900	-	38,325	763,225
Materials and Supplies Inventory	1,311	-	-	1,311
Loans Receivable	333,305	-	-	333,305
Prepaid Items	52,298	-	-	52,298
<i>Total Assets</i>	<u>\$ 11,001,168</u>	<u>\$ 1,396,065</u>	<u>\$ 7,700,977</u>	<u>\$ 20,098,210</u>
Liabilities				
Accounts Payable	\$ 453,363	\$ -	\$ 6,819	\$ 460,182
Contracts Payable	58,650	-	1,042,413	1,101,063
Accrued Wages and Benefits	211,817	-	-	211,817
Due to Other Governments	82,049	-	-	82,049
Retainage Payable	-	-	385,763	385,763
Notes Payable	-	500,000	-	500,000
<i>Total Liabilities</i>	<u>805,879</u>	<u>500,000</u>	<u>1,434,995</u>	<u>2,740,874</u>
Deferred Inflows of Resources				
Unavailable Revenue	494,557	-	-	494,557
<i>Total Deferred Inflows of Resources</i>	<u>494,557</u>	<u>-</u>	<u>-</u>	<u>494,557</u>
Fund Balances				
Nonspendable	53,609	-	-	53,609
Restricted	9,647,123	-	2,203,825	11,850,948
Committed	-	896,065	4,073,318	4,969,383
Unassigned	-	-	(11,161)	(11,161)
<i>Total Fund Balances</i>	<u>9,700,732</u>	<u>896,065</u>	<u>6,265,982</u>	<u>16,862,779</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,001,168</u>	<u>\$ 1,396,065</u>	<u>\$ 7,700,977</u>	<u>\$ 20,098,210</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 2,830,644	\$ -	\$ 74,384	\$ 2,905,028
Licenses and Permits	631,940	-	-	631,940
Fines and Forfeitures	409,865	-	-	409,865
Intergovernmental	9,449,636	-	5,002,368	14,452,004
Special Assessments	1,918	-	-	1,918
Interest	8,564	-	-	8,564
Rent	8,400	-	21,900	30,300
Contributions and Donations	66,017	-	-	66,017
Other	224,790	5,000	10,000	239,790
<i>Total Revenues</i>	<u>13,631,774</u>	<u>5,000</u>	<u>5,108,652</u>	<u>18,745,426</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,297,971	-	-	2,297,971
Judicial	592,638	-	-	592,638
Public Safety	1,997,619	-	-	1,997,619
Public Works	134,766	-	-	134,766
Health	4,448,152	-	-	4,448,152
Human Services	1,407,581	-	-	1,407,581
Economic Development and Assistance	188,590	-	-	188,590
Capital Outlay	-	-	6,344,368	6,344,368
Debt Service:				
Principal Retirement	-	2,793,848	-	2,793,848
Interest and Fiscal Charges	-	131,839	-	131,839
<i>Total Expenditures</i>	<u>11,067,317</u>	<u>2,925,687</u>	<u>6,344,368</u>	<u>20,337,372</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	2,564,457	(2,920,687)	(1,235,716)	(1,591,946)
Other Financing Sources (Uses)				
Issuance from Debt	-	1,500,000	-	1,500,000
Transfers In	165,163	1,423,917	1,420,000	3,009,080
Transfers Out	(2,516)	-	(442,700)	(445,216)
<i>Total Other Financing Sources (Uses)</i>	<u>162,647</u>	<u>2,923,917</u>	<u>977,300</u>	<u>4,063,864</u>
<i>Net Change in Fund Balances</i>	2,727,104	3,230	(258,416)	2,471,918
<i>Fund Balances Beginning of Year</i>	6,974,109	892,835	6,524,398	14,391,342
<i>Increase (Decrease) in Consumable for Inventory</i>	(481)	-	-	(481)
<i>Fund Balances End of Year</i>	<u>\$ 9,700,732</u>	<u>\$ 896,065</u>	<u>\$ 6,265,982</u>	<u>\$ 16,862,779</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
Assets					
Equity in Pooled Cash and Investments	\$ 173,724	\$ 1,431,618	\$ 95,229	\$ 311,685	\$ 12,650
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	172	-
Due from Other Governments	-	-	-	-	11,512
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	312
<i>Total Assets</i>	<u>\$ 173,724</u>	<u>\$ 1,431,618</u>	<u>\$ 95,229</u>	<u>\$ 311,857</u>	<u>\$ 24,474</u>
Liabilities					
Accounts Payable	\$ -	\$ 10,601	\$ -	\$ 2,824	\$ 733
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	7,669	43,501	-	18,509	936
Due to Other Governments	1,489	12,573	-	4,583	985
<i>Total Liabilities</i>	<u>9,158</u>	<u>66,675</u>	<u>-</u>	<u>25,916</u>	<u>2,654</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	11,512
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,512</u>
Fund Balances					
Nonspendable	-	-	-	-	312
Restricted	164,566	1,364,943	95,229	285,941	9,996
<i>Total Fund Balances (Deficit)</i>	<u>164,566</u>	<u>1,364,943</u>	<u>95,229</u>	<u>285,941</u>	<u>10,308</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 173,724</u>	<u>\$ 1,431,618</u>	<u>\$ 95,229</u>	<u>\$ 311,857</u>	<u>\$ 24,474</u>

Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment	Probation Services
\$ 1,146,108	\$ 246,314	\$ 48,952	\$ 28,554	\$ 2,874	\$ 78,865	\$ 147,254
-	-	-	2,834	-	-	-
38,863	-	-	-	13	966	1,756
80,171	322,191	-	1,072	-	-	-
1,311	-	-	-	-	-	-
-	333,305	-	-	-	-	-
25,843	-	-	-	-	-	-
<u>\$ 1,292,296</u>	<u>\$ 901,810</u>	<u>\$ 48,952</u>	<u>\$ 32,460</u>	<u>\$ 2,887</u>	<u>\$ 79,831</u>	<u>\$ 149,010</u>
\$ 253	\$ 4,883	\$ -	\$ -	\$ -	\$ -	\$ -
-	58,650	-	-	-	-	-
66,671	-	-	-	-	-	-
19,774	6,550	-	-	-	-	-
<u>86,698</u>	<u>70,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	256,937	-	77	-	-	-
-	<u>256,937</u>	<u>-</u>	<u>77</u>	<u>-</u>	<u>-</u>	<u>-</u>
27,154	-	-	-	-	-	-
1,178,444	574,790	48,952	32,383	2,887	79,831	149,010
<u>1,205,598</u>	<u>574,790</u>	<u>48,952</u>	<u>32,383</u>	<u>2,887</u>	<u>79,831</u>	<u>149,010</u>
<u>\$ 1,292,296</u>	<u>\$ 901,810</u>	<u>\$ 48,952</u>	<u>\$ 32,460</u>	<u>\$ 2,887</u>	<u>\$ 79,831</u>	<u>\$ 149,010</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	Court Computerization
Assets					
Equity in Pooled Cash and Investments	\$ 541,652	\$ 82,310	\$ 28,527	\$ 43,283	\$ 57,723
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	10,945
Due from Other Governments	77,633	1,000	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	25,186
<i>Total Assets</i>	<u>\$ 619,285</u>	<u>\$ 83,310</u>	<u>\$ 28,527</u>	<u>\$ 43,283</u>	<u>\$ 93,854</u>
Liabilities					
Accounts Payable	\$ 38,428	\$ 541	\$ -	\$ -	\$ 4,606
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	4,109	-	13,254	4,193
Due to Other Governments	-	799	-	2,038	1,261
	<u>38,428</u>	<u>5,449</u>	<u>-</u>	<u>15,292</u>	<u>10,060</u>
Deferred Inflows of Resources					
Unavailable Revenue	38,825	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>38,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	25,186
Restricted	542,032	77,861	28,527	27,991	58,608
<i>Total Fund Balances (Deficit)</i>	<u>542,032</u>	<u>77,861</u>	<u>28,527</u>	<u>27,991</u>	<u>83,794</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 619,285</u>	<u>\$ 83,310</u>	<u>\$ 28,527</u>	<u>\$ 43,283</u>	<u>\$ 93,854</u>

Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation	Voter Registraton	Indigent Fee Assessment
\$ 85,351	\$ 47,402	\$ 10,134	\$ 46,350	\$ 198,721	\$ 36,564	\$ 577
-	-	-	-	-	-	-
-	-	-	11,803	13,401	-	676
-	56,374	21,975	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	957	-	-
<u>\$ 85,351</u>	<u>\$ 103,776</u>	<u>\$ 32,109</u>	<u>\$ 58,153</u>	<u>\$ 213,079</u>	<u>\$ 36,564</u>	<u>\$ 1,253</u>
\$ -	\$ -	\$ 2,812	\$ -	\$ 1,031	\$ 3,600	\$ -
-	-	-	-	-	-	-
8,632	4,181	-	3,937	7,699	-	-
2,597	1,220	-	604	1,171	-	-
<u>11,229</u>	<u>5,401</u>	<u>2,812</u>	<u>4,541</u>	<u>9,901</u>	<u>3,600</u>	<u>-</u>
-	28,187	17,063	-	-	-	-
-	<u>28,187</u>	<u>17,063</u>	-	-	-	-
-	-	-	-	957	-	-
74,122	70,188	12,234	53,612	202,221	32,964	1,253
<u>74,122</u>	<u>70,188</u>	<u>12,234</u>	<u>53,612</u>	<u>203,178</u>	<u>32,964</u>	<u>1,253</u>
<u>\$ 85,351</u>	<u>\$ 103,776</u>	<u>\$ 32,109</u>	<u>\$ 58,153</u>	<u>\$ 213,079</u>	<u>\$ 36,564</u>	<u>\$ 1,253</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program
Assets					
Equity in Pooled Cash and Investments	\$ 117,736	\$ 37,521	\$ 9,343	\$ 348,998	\$ 53,350
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	4,370	1,048
Due from Other Governments	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 117,736</u>	<u>\$ 37,521</u>	<u>\$ 9,343</u>	<u>\$ 353,368</u>	<u>\$ 54,398</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 12,492	\$ -
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	1,444	1,068
Due to Other Governments	-	-	-	2,446	296
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,382</u>	<u>1,364</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	117,736	37,521	9,343	336,986	53,034
<i>Total Fund Balances (Deficit)</i>	<u>117,736</u>	<u>37,521</u>	<u>9,343</u>	<u>336,986</u>	<u>53,034</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 117,736</u>	<u>\$ 37,521</u>	<u>\$ 9,343</u>	<u>\$ 353,368</u>	<u>\$ 54,398</u>

Deputy Registrar	E 911 System	VAWA Investigative Enhancement	Foreclosure Management	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee
\$ 72,484	\$ 799,656	\$ 28,231	\$ 30,684	\$ 10,977	\$ 8,001	\$ 9,233
-	-	-	-	-	-	-
-	-	-	400	544	947	-
-	-	120,576	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 72,484</u>	<u>\$ 799,656</u>	<u>\$ 148,807</u>	<u>\$ 31,084</u>	<u>\$ 11,521</u>	<u>\$ 8,948</u>	<u>\$ 9,233</u>
\$ 1,116	\$ 2,042	\$ -	\$ -	\$ 10,977	\$ -	\$ -
-	-	-	-	-	-	-
16,630	634	3,843	395	-	-	-
5,047	98	1,155	61	-	-	-
<u>22,793</u>	<u>2,774</u>	<u>4,998</u>	<u>456</u>	<u>10,977</u>	<u>-</u>	<u>-</u>
-	-	113,248	-	-	-	-
-	-	<u>113,248</u>	-	-	-	-
-	-	-	-	-	-	-
49,691	796,882	30,561	30,628	544	8,948	9,233
<u>49,691</u>	<u>796,882</u>	<u>30,561</u>	<u>30,628</u>	<u>544</u>	<u>8,948</u>	<u>9,233</u>
<u>\$ 72,484</u>	<u>\$ 799,656</u>	<u>\$ 148,807</u>	<u>\$ 31,084</u>	<u>\$ 11,521</u>	<u>\$ 8,948</u>	<u>\$ 9,233</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Municipal Court Special Project
Assets					
Equity in Pooled Cash and Investments	\$ 69,743	\$ 3,754	\$ 102,062	\$ 4,522	\$ 113,027
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	9,090
Due from Other Governments	-	-	-	32,396	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 69,743</u>	<u>\$ 3,754</u>	<u>\$ 102,062</u>	<u>\$ 36,918</u>	<u>\$ 122,117</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 2,997	\$ 1,844	\$ -
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	3,390	-	1,122
Due to Other Governments	-	-	518	-	171
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>6,905</u>	<u>1,844</u>	<u>1,293</u>
Deferred Inflows of Resources					
Unavailable Revenue	-	-	-	28,708	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,708</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	69,743	3,754	95,157	6,366	120,824
<i>Total Fund Balances (Deficit)</i>	<u>69,743</u>	<u>3,754</u>	<u>95,157</u>	<u>6,366</u>	<u>120,824</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 69,743</u>	<u>\$ 3,754</u>	<u>\$ 102,062</u>	<u>\$ 36,918</u>	<u>\$ 122,117</u>

CARES		
Act		Totals
Grant		
\$ 3,069,783	\$	9,791,526
-		2,834
-		94,994
-		724,900
-		1,311
-		333,305
-		52,298
<u>\$ 3,069,783</u>	<u>\$</u>	<u>11,001,168</u>
\$ 351,583	\$	453,363
-		58,650
-		211,817
16,613		82,049
<u>368,196</u>		<u>805,879</u>
-		494,557
-		494,557
-		53,609
2,701,587		9,647,123
<u>2,701,587</u>		<u>9,700,732</u>
<u>\$ 3,069,783</u>	<u>\$</u>	<u>11,001,168</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2020

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
Revenues					
Charges for Services	\$ 174,212	\$ 1,522,870	\$ 17,147	\$ -	\$ 1,652
Licenses and Permits	-	50	-	326,489	-
Fines and Forfeitures	-	-	-	6,013	-
Intergovernmental	-	-	-	2,500	8,988
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	8,400	-
Contributions and Donations	-	-	-	66,017	-
Other	19,483	9,869	-	37,272	982
<i>Total Revenues</i>	<u>193,695</u>	<u>1,532,789</u>	<u>17,147</u>	<u>446,691</u>	<u>11,622</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	183,338	1,608,914	-	-	-
Judicial	-	-	9,470	-	-
Public Safety	-	-	-	-	9,465
Public Works	-	-	-	-	-
Health	-	-	-	420,616	27,154
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>183,338</u>	<u>1,608,914</u>	<u>9,470</u>	<u>420,616</u>	<u>36,619</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	10,357	(76,125)	7,677	26,075	(24,997)
Other Financing Sources (Uses)					
Transfers In	-	-	-	50,000	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	10,357	(76,125)	7,677	76,075	(24,997)
<i>Fund Balances (Deficit) Beginning of Year</i>	154,209	1,441,068	87,552	209,866	35,305
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 164,566</u>	<u>\$ 1,364,943</u>	<u>\$ 95,229</u>	<u>\$ 285,941</u>	<u>\$ 10,308</u>

Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
\$ 341,369	\$ -	\$ -	\$ -	\$ -	\$ 100
-	-	-	-	-	-
-	-	-	1,870	319	26,380
1,082,594	205,382	-	16,209	-	-
-	-	1,918	-	-	-
-	5,680	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
69,301	-	-	2,060	-	-
<u>1,493,264</u>	<u>211,062</u>	<u>1,918</u>	<u>20,139</u>	<u>319</u>	<u>26,480</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	19,769	59	-
-	-	-	-	-	-
-	-	-	-	-	-
1,407,581	-	-	-	-	-
-	-	-	-	-	-
-	188,590	-	-	-	-
<u>1,407,581</u>	<u>188,590</u>	<u>-</u>	<u>19,769</u>	<u>59</u>	<u>-</u>
85,683	22,472	1,918	370	260	26,480
-	-	-	-	-	-
-	-	-	(2,516)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,516)</u>	<u>-</u>	<u>-</u>
85,683	22,472	1,918	(2,146)	260	26,480
1,120,396	552,318	47,034	34,529	2,627	53,351
(481)	-	-	-	-	-
<u>\$ 1,205,598</u>	<u>\$ 574,790</u>	<u>\$ 48,952</u>	<u>\$ 32,383</u>	<u>\$ 2,887</u>	<u>\$ 79,831</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, 2020

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
Revenues					
Charges for Services	\$ 26,185	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	345,507	95,000	28,127	252,552
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>26,185</u>	<u>345,507</u>	<u>95,000</u>	<u>28,127</u>	<u>252,552</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	15,228	434,727	-	1,900	249,283
Public Works	-	-	134,766	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>15,228</u>	<u>434,727</u>	<u>134,766</u>	<u>1,900</u>	<u>249,283</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	10,957	(89,220)	(39,766)	26,227	3,269
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	10,957	(89,220)	(39,766)	26,227	3,269
<i>Fund Balances (Deficit) Beginning of Year</i>	138,053	631,252	117,627	2,300	24,722
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 149,010</u>	<u>\$ 542,032</u>	<u>\$ 77,861</u>	<u>\$ 28,527</u>	<u>\$ 27,991</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>
\$ -	\$ -	\$ -	\$ -	\$ 132,827	\$ 182,816
-	-	-	-	-	-
173,367	-	-	-	-	-
15,531	93,793	112,748	26,912	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>188,898</u>	<u>93,793</u>	<u>112,748</u>	<u>26,912</u>	<u>132,827</u>	<u>182,816</u>
-	-	-	-	-	-
230,075	-	-	-	-	-
-	162,684	75,797	34,156	127,168	181,083
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>230,075</u>	<u>162,684</u>	<u>75,797</u>	<u>34,156</u>	<u>127,168</u>	<u>181,083</u>
(41,177)	(68,891)	36,951	(7,244)	5,659	1,733
-	86,441	-	6,206	-	-
-	-	-	-	-	-
<u>-</u>	<u>86,441</u>	<u>-</u>	<u>6,206</u>	<u>-</u>	<u>-</u>
(41,177)	17,550	36,951	(1,038)	5,659	1,733
124,971	56,572	33,237	13,272	47,953	201,445
-	-	-	-	-	-
<u>\$ 83,794</u>	<u>\$ 74,122</u>	<u>\$ 70,188</u>	<u>\$ 12,234</u>	<u>\$ 53,612</u>	<u>\$ 203,178</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, 2020

	Voter Registrarion	Indigent Fee Assessment	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
Revenues					
Charges for Services	\$ -	\$ 9,365	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	20,194	5,706	-
Intergovernmental	127,067	-	1	-	1,500
Special Assessments	-	-	-	-	-
Interest	53	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>127,120</u>	<u>9,365</u>	<u>20,195</u>	<u>5,706</u>	<u>1,500</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	137,098	-	-	-	-
Judicial	-	-	43,796	-	-
Public Safety	-	-	-	1,171	16,977
Public Works	-	-	-	-	-
Health	-	9,005	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>137,098</u>	<u>9,005</u>	<u>43,796</u>	<u>1,171</u>	<u>16,977</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(9,978)	360	(23,601)	4,535	(15,477)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(9,978)	360	(23,601)	4,535	(15,477)
<i>Fund Balances (Deficit) Beginning of Year</i>	42,942	893	141,337	32,986	24,820
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 32,964</u>	<u>\$ 1,253</u>	<u>\$ 117,736</u>	<u>\$ 37,521</u>	<u>\$ 9,343</u>

Law Library	Pre-Trial Diversion Program	Deputy Registrar	E 911 System	VAWA Investigative Enhancement	Foreclosure Management
\$ -	\$ 12,000	\$ -	\$ 238,517	\$ -	\$ 6,400
-	-	305,401	-	-	-
147,533	7,138	-	-	-	-
-	-	-	-	95,905	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
571	-	4,161	-	-	81,091
<u>148,104</u>	<u>19,138</u>	<u>309,562</u>	<u>238,517</u>	<u>95,905</u>	<u>87,491</u>
-	-	292,875	-	75,746	-
166,610	-	-	-	-	95,554
-	18,847	-	269,031	81,205	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>166,610</u>	<u>18,847</u>	<u>292,875</u>	<u>269,031</u>	<u>156,951</u>	<u>95,554</u>
(18,506)	291	16,687	(30,514)	(61,046)	(8,063)
-	-	-	-	22,516	-
-	-	-	-	-	-
-	-	-	-	<u>22,516</u>	-
(18,506)	291	16,687	(30,514)	(38,530)	(8,063)
355,492	52,743	33,004	827,396	69,091	38,691
-	-	-	-	-	-
<u>\$ 336,986</u>	<u>\$ 53,034</u>	<u>\$ 49,691</u>	<u>\$ 796,882</u>	<u>\$ 30,561</u>	<u>\$ 30,628</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, 2020

	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee	Asset Preservation & Recovery	Conduct of Business
Revenues					
Charges for Services	\$ 19,163	\$ -	\$ 2,535	\$ 17,280	\$ 4,590
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	21,345	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>19,163</u>	<u>21,345</u>	<u>2,535</u>	<u>17,280</u>	<u>4,590</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	1,092	353	-
Public Safety	19,147	40,428	-	-	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Conservation and Recreation	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>19,147</u>	<u>40,428</u>	<u>1,092</u>	<u>353</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	16	(19,083)	1,443	16,927	4,590
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	16	(19,083)	1,443	16,927	4,590
<i>Fund Balances (Deficit) Beginning of Year</i>	528	28,031	7,790	52,816	(836)
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 544</u>	<u>\$ 8,948</u>	<u>\$ 9,233</u>	<u>\$ 69,743</u>	<u>\$ 3,754</u>

Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Municipal Court Special Project	CARES Act Grant	Totals
\$ -	\$ -	\$ 121,616	\$ -	\$ 2,830,644
-	-	-	-	631,940
-	-	-	-	409,865
227,005	22,182	-	6,690,133	9,449,636
-	-	-	-	1,918
-	-	-	2,831	8,564
-	-	-	-	8,400
-	-	-	-	66,017
-	-	-	-	224,790
<u>227,005</u>	<u>22,182</u>	<u>121,616</u>	<u>6,692,964</u>	<u>13,631,774</u>
-	-	-	-	2,297,971
-	-	45,688	-	592,638
217,312	22,182	-	-	1,997,619
-	-	-	-	134,766
-	-	-	3,991,377	4,448,152
-	-	-	-	1,407,581
-	-	-	-	-
-	-	-	-	188,590
<u>217,312</u>	<u>22,182</u>	<u>45,688</u>	<u>3,991,377</u>	<u>11,067,317</u>
9,693	-	75,928	2,701,587	2,564,457
-	-	-	-	165,163
-	-	-	-	(2,516)
-	-	-	-	162,647
9,693	-	75,928	2,701,587	2,727,104
85,464	6,366	44,896	-	6,974,109
-	-	-	-	(481)
<u>\$ 95,157</u>	<u>\$ 6,366</u>	<u>\$ 120,824</u>	<u>\$ 2,701,587</u>	<u>\$ 9,700,732</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	County Building Construction	OPWC	Justice Center Communications
Assets			
Equity in Pooled Cash and Investments	\$ 6,154,926	\$ 255,203	\$ 201,726
Due from Other Governments	-	-	-
<i>Total Assets</i>	<u>\$ 6,154,926</u>	<u>\$ 255,203</u>	<u>\$ 201,726</u>
Liabilities			
Accounts Payable	\$ 206	\$ -	\$ -
Contracts Payable	156,884	173,224	4,398
Retainage Payable	-	-	-
<i>Total Liabilities</i>	<u>157,090</u>	<u>173,224</u>	<u>4,398</u>
Fund Balances			
Restricted	2,121,846	81,979	-
Committed	3,875,990	-	197,328
Unassigned	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>5,997,836</u>	<u>81,979</u>	<u>197,328</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 6,154,926</u>	<u>\$ 255,203</u>	<u>\$ 201,726</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ 1,050,797	\$ 7,662,652
-	38,325	38,325
<u>\$ -</u>	<u>\$ 1,089,122</u>	<u>\$ 7,700,977</u>
\$ -	\$ 6,613	\$ 6,819
-	707,907	1,042,413
-	385,763	385,763
<u>-</u>	<u>1,100,283</u>	<u>1,434,995</u>
-	-	2,203,825
-	-	4,073,318
-	(11,161)	(11,161)
<u>-</u>	<u>(11,161)</u>	<u>6,265,982</u>
<u>\$ -</u>	<u>\$ 1,089,122</u>	<u>\$ 7,700,977</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2020

	County Building Construction	OPWC	Justice Center Communications
Revenues			
Charges for Services	\$ 621	\$ -	\$ 73,763
Intergovernmental	224,349	273,445	-
Rent	21,900	-	-
Other	10,000	-	-
<i>Total Revenues</i>	<u>256,870</u>	<u>273,445</u>	<u>73,763</u>
Expenditures			
Capital Outlay	820,218	187,745	48,281
<i>Total Expenditures</i>	<u>820,218</u>	<u>187,745</u>	<u>48,281</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(563,348)	85,700	25,482
Other Financing Sources			
Transfers In	1,420,000	-	-
Transfers Out	(442,700)	-	-
<i>Total Other Financing Sources</i>	<u>977,300</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	413,952	85,700	25,482
<i>Fund Balances Beginning of Year</i>	5,583,884	(3,721)	171,846
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 5,997,836</u>	<u>\$ 81,979</u>	<u>\$ 197,328</u>

Federal Bridge Project	Airport Improvement	Totals
\$ -	\$ -	\$ 74,384
78,044	4,426,530	5,002,368
-	-	21,900
-	-	10,000
<u>78,044</u>	<u>4,426,530</u>	<u>5,108,652</u>
<u>58,353</u>	<u>5,229,771</u>	<u>6,344,368</u>
<u>58,353</u>	<u>5,229,771</u>	<u>6,344,368</u>
19,691	(803,241)	(1,235,716)
-	-	1,420,000
-	-	(442,700)
<u>-</u>	<u>-</u>	<u>977,300</u>
19,691	(803,241)	(258,416)
(19,691)	792,080	6,524,398
-	-	-
<u>\$ -</u>	<u>\$ (11,161)</u>	<u>\$ 6,265,982</u>

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

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 4,466,000	\$ 5,082,387	\$ 616,387
Permissive Sales Taxes	11,500,000	12,456,452	956,452
Charges for Services	3,257,050	3,607,379	350,329
Licenses and Permits	117,400	124,832	7,432
Fines and Forfeitures	253,500	233,789	(19,711)
Intergovernmental	3,854,309	3,937,373	83,064
Interest	700,000	1,036,630	336,630
Rent	50,000	69,220	19,220
Other	658,004	610,894	(47,110)
<i>Total Revenues</i>	<u>24,856,263</u>	<u>27,158,956</u>	<u>2,302,693</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	874,723	805,105	69,618
Other	539,906	300,926	238,980
Total Commissioners Office	<u>1,414,629</u>	<u>1,106,031</u>	<u>308,598</u>
Microfilm			
Personal Services	406,584	339,967	66,617
Materials and Supplies	11,128	11,000	128
Contractual Services	11,579	8,487	3,092
Other	400	-	400
Total Microfilm	<u>429,691</u>	<u>359,454</u>	<u>70,237</u>
Auditor's Office			
Personal Services	488,077	477,690	10,387
Materials and Supplies	5,049	4,488	561
Contractual Services	45,314	45,000	314
Other	28,008	31,894	(3,886)
Total Auditor's Office	<u>566,448</u>	<u>559,072</u>	<u>7,376</u>
Treasurer			
Personal Services	236,155	208,191	27,964
Materials and Supplies	26,500	26,500	-
Contractual Services	50,500	50,500	-
Other	20,700	9,209	11,491
Total Treasurer	<u>333,855</u>	<u>294,400</u>	<u>39,455</u>
Prosecutor			
Personal Services	1,155,417	1,151,751	3,666
Contractual Services	40,800	40,800	-
Other	72,719	72,719	-
Total Prosecutor	<u>1,268,936</u>	<u>1,265,270</u>	<u>3,666</u>
Data Processing			
Personal Services	98,983	96,536	2,447
Materials and Supplies	4,716	4,086	630
Contractual Services	114,009	111,311	2,698
Other	12,614	7,630	4,984
Total Data Processing	<u>230,322</u>	<u>219,563</u>	<u>10,759</u>
Planning Commission			
Personal Services	196,892	176,382	20,510
Contractual Services	1,500	-	1,500
Other	131,059	129,456	1,603
Total Planning Commission	<u>329,451</u>	<u>305,838</u>	<u>23,613</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	527,813	489,228	38,585
Materials and Supplies	21,446	11,898	9,548
Contractual Services	168,203	164,376	3,827
Capital Outlay	1,224	298	926
Other	15,776	12,000	3,776
Total Board of Elections	<u>734,462</u>	<u>677,800</u>	<u>56,662</u>
Recorder			
Personal Services	237,778	230,545	7,233
Total Recorder	<u>237,778</u>	<u>230,545</u>	<u>7,233</u>
Maintenance and Operations			
Personal Services	281,267	277,834	3,433
Materials and Supplies	104,346	75,637	28,709
Contractual Services	1,344,494	1,270,556	73,938
Other	303,613	266,763	36,850
Total Maintenance and Operations	<u>2,033,720</u>	<u>1,890,790</u>	<u>142,930</u>
Board of Revision			
Other	7,381	3,000	4,381
Total Board of Revision	<u>7,381</u>	<u>3,000</u>	<u>4,381</u>
Building and Grounds			
Capital Outlay	659,032	487,392	171,640
Total Building and Grounds	<u>659,032</u>	<u>487,392</u>	<u>171,640</u>
Real Estate Property Taxes			
Other	11,183	10,018	1,165
Total Real Estate Property Taxes	<u>11,183</u>	<u>10,018</u>	<u>1,165</u>
Insurance and Pensions			
Personal Services	266	-	266
Contractual Services	824,826	669,168	155,658
Other	9,340	3,900	5,440
Total Insurance and Pensions	<u>834,432</u>	<u>673,068</u>	<u>161,364</u>
Professional Services			
Contractual Services	94,066	84,000	10,066
Total Professional Services	<u>94,066</u>	<u>84,000</u>	<u>10,066</u>
Miscellaneous			
Personal Services	50,673	26	50,647
Contractual Services	260,924	217,871	43,053
Other	70,948	56,160	14,788
Total Miscellaneous	<u>382,545</u>	<u>274,057</u>	<u>108,488</u>
Total General Government- Legislative and Executive	<u>9,567,931</u>	<u>8,440,298</u>	<u>1,127,633</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	628,356	608,749	19,607
Materials and Supplies	1,750	1,242	508
Contractual Services	119,047	69,284	49,763
Other	10,722	5,149	5,573
Total Common Pleas Court	<u>759,875</u>	<u>684,424</u>	<u>75,451</u>
Juvenile Court			
Personal Services	669,932	614,682	55,250
Materials and Supplies	4,830	4,805	25
Contractual Services	281,869	250,243	31,626
Other	85,526	67,515	18,011
Total Juvenile Court	<u>1,042,157</u>	<u>937,245</u>	<u>104,912</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	314,017	311,389	2,628
Materials and Supplies	4,832	4,832	-
Contractual Services	1,113	1,113	-
Other	9,574	9,574	-
Total Probate Court	<u>329,536</u>	<u>326,908</u>	<u>2,628</u>
Clerk of Courts			
Personal Services	946,841	932,273	14,568
Materials and Supplies	11,977	6,641	5,336
Contractual Services	1,065	500	565
Other	3,489	2,328	1,161
Total Clerk of Courts	<u>963,372</u>	<u>941,742</u>	<u>21,630</u>
Municipal Court			
Personal Services	1,095,187	988,056	107,131
Materials and Supplies	1,334	1,230	104
Contractual Services	82,580	64,778	17,802
Other	74,652	65,354	9,298
Total Municipal Court	<u>1,253,753</u>	<u>1,119,418</u>	<u>134,335</u>
Public Defender			
Personal Services	678,196	662,459	15,737
Materials and Supplies	800	300	500
Contractual Services	5,000	500	4,500
Other	13,285	8,496	4,789
Total Public Defender	<u>697,281</u>	<u>671,755</u>	<u>25,526</u>
Law Library			
Fringe Benefits	-	(875)	875
Total Law Library	<u>-</u>	<u>(875)</u>	<u>875</u>
District Court of Appeals			
Contractual Services	53,000	52,000	1,000
Total District Court of Appeals	<u>53,000</u>	<u>52,000</u>	<u>1,000</u>
Jury Commission			
Personal Services	12,411	12,285	126
Materials and Supplies	2,497	758	1,739
Total Jury Commission	<u>14,908</u>	<u>13,043</u>	<u>1,865</u>
Adult Probation			
Personal Services	291,064	263,219	27,845
Other	100	-	100
Total Adult Probation	<u>291,164</u>	<u>263,219</u>	<u>27,945</u>
Juvenile Probation			
Personal Services	541,911	539,216	2,695
Other	23,205	13,641	9,564
Total Juvenile Probation	<u>565,116</u>	<u>552,857</u>	<u>12,259</u>
Total General Government-Judicial	<u>5,970,162</u>	<u>5,561,736</u>	<u>408,426</u>
Total General Government	<u>15,538,093</u>	<u>14,002,034</u>	<u>1,536,059</u>
Public Safety:			
Justice Center			
Personal Services	986,026	754,857	231,169
Materials and Supplies	6,986	4,135	2,851
Contractual Services	368,917	335,128	33,789
Other	9,588	5,746	3,842
Total Justice Center	<u>1,371,517</u>	<u>1,099,866</u>	<u>271,651</u>
Coroner			
Personal Services	181,406	168,119	13,287
Materials and Supplies	1,039	965	74
Contractual Services	39,008	34,416	4,592
Other	54,495	47,256	7,239
Total Coroner	<u>275,948</u>	<u>250,756</u>	<u>25,192</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	101,623	86,560	15,063
Contractual Services	98,085	92,796	5,289
Total Home Arrest	<u>199,708</u>	<u>179,356</u>	<u>20,352</u>
Sheriff			
Personal Services	5,228,468	4,905,933	322,535
Materials and Supplies	131,261	128,977	2,284
Contractual Services	1,050,654	796,918	253,736
Capital Outlay	150,003	150,003	-
Other	253,741	244,000	9,741
Total Sheriff	<u>6,814,127</u>	<u>6,225,831</u>	<u>588,296</u>
Building Regulations Department			
Personal Services	326,938	326,462	476
Materials and Supplies	1,913	830	1,083
Contractual Services	41,605	36,605	5,000
Other	27,651	19,773	7,878
Total Building Regulations Department	<u>398,107</u>	<u>383,670</u>	<u>14,437</u>
Disaster Services			
Personal Services	158,183	157,540	643
Contractual Services	46,768	45,823	945
Other	11,041	9,712	1,329
Total Disaster Services	<u>215,992</u>	<u>213,075</u>	<u>2,917</u>
Detention Home			
Contractual Services	579,846	523,493	56,353
Total Detention Home	<u>579,846</u>	<u>523,493</u>	<u>56,353</u>
Total Public Safety	<u>9,855,245</u>	<u>8,876,047</u>	<u>979,198</u>
Public Works:			
Engineer			
Personal Services	112,692	109,499	3,193
Materials and Supplies	597	596	1
Other	9,600	2,000	7,600
Total Engineer	<u>122,889</u>	<u>112,095</u>	<u>10,794</u>
Total Public Works	<u>122,889</u>	<u>112,095</u>	<u>10,794</u>
Health:			
Commissioners			
Contractual Services	121,192	89,342	31,850
Total Commissioners	<u>121,192</u>	<u>89,342</u>	<u>31,850</u>
TB Hospital			
Contractual Services	1,800	800	1,000
Total TB Hospital	<u>1,800</u>	<u>800</u>	<u>1,000</u>
Vital Statistics			
Contractual Services	6,000	5,872	128
Total Vital Statistics	<u>6,000</u>	<u>5,872</u>	<u>128</u>
Other Health			
Contractual Services	259,469	259,469	-
Total Other Health	<u>259,469</u>	<u>259,469</u>	<u>-</u>
Total Health	<u>388,461</u>	<u>355,483</u>	<u>32,978</u>
Human Services:			
Soldiers Relief			
Materials and Supplies	6,012	4,349	1,663
Contractual Services	9,241	5,232	4,009
Capital Outlay	10,000	2,392	7,608
Other	481,723	157,156	324,567
Total Soldiers Relief	<u>506,976</u>	<u>169,129</u>	<u>337,847</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	438,000	315,640	122,360
Other	96,929	58,086	38,843
Total Veterans Services	<u>534,929</u>	<u>373,726</u>	<u>161,203</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>1,042,105</u>	<u>542,855</u>	<u>499,250</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	577,433	577,433	-
Other	6,284	5,500	784
Total Agriculture	<u>583,717</u>	<u>582,933</u>	<u>784</u>
Total Economic Development and Assistance	<u>583,717</u>	<u>582,933</u>	<u>784</u>
Debt Service			
Principal Retirement	62,551	62,551	-
Total Debt Service	<u>62,551</u>	<u>62,551</u>	<u>-</u>
<i>Total Expenditures</i>	<u>27,593,061</u>	<u>24,533,998</u>	<u>3,059,063</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(2,736,798)</u>	<u>2,624,958</u>	<u>5,361,756</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	1,000	2,422	1,422
Transfers Out	(4,206,095)	(3,091,220)	1,114,875
Total Other Financing Sources (Uses)	<u>(4,205,095)</u>	<u>(3,088,798)</u>	<u>1,116,297</u>
<i>Net Change in Fund Balance</i>	(6,941,893)	(463,840)	6,478,053
<i>Fund Balance (Deficit) Beginning of Year</i>	6,463,334	6,463,334	-
Prior Year Encumbrances Appropriated	<u>1,272,410</u>	<u>1,272,410</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 793,851</u>	<u>\$ 7,271,904</u>	<u>\$ 6,478,053</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mt Eaton Landfill
For the Year Ended December 31, 2020*

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

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unclaimed Monies
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 57,804	\$ 47,804
<i>Total Revenues</i>	<u>10,000</u>	<u>57,804</u>	<u>47,804</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	255,810	95,077	160,733
<i>Total Expenditures</i>	<u>255,810</u>	<u>95,077</u>	<u>160,733</u>
<i>Net Change in Fund Balance</i>	(245,810)	(37,273)	208,537
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>245,810</u>	<u>245,810</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 208,537</u>	<u>\$ 208,537</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,251,185	\$ 26,185
Charges for Services	30,000	28,646	(1,354)
Fines and Forfeitures	40,000	38,922	(1,078)
Intergovernmental	7,250,000	6,928,964	(321,036)
Contributions and Donations	80,000	-	(80,000)
Other	35,000	436,237	401,237
<i>Total Revenues</i>	<u>8,660,000</u>	<u>8,683,954</u>	<u>23,954</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,273,177	3,152,142	121,035
Materials and Supplies	2,417,466	2,337,857	79,609
Contractual Services	2,989,910	2,921,261	68,649
Capital Outlay	570,529	503,688	66,841
Other	680,440	627,841	52,599
<i>Total Expenditures</i>	<u>9,931,522</u>	<u>9,542,789</u>	<u>388,733</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,271,522)	(858,835)	412,687
Other Financing Sources (Uses)			
Transfers Out	(332,000)	(288,470)	43,530
<i>Total Other Financing Sources (Uses)</i>	<u>(332,000)</u>	<u>(288,470)</u>	<u>43,530</u>
<i>Net Change in Fund Balance</i>	(1,603,522)	(1,147,305)	456,217
<i>Fund Balance (Deficit) Beginning of Year</i>	1,096,172	1,096,172	-
Prior Year Encumbrances Appropriated	507,350	507,350	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 456,217</u>	<u>\$ 456,217</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of DD
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 9,098,800	\$ 10,742,830	\$ 1,644,030
Intergovernmental	2,365,869	2,285,599	(80,270)
Interest	-	698	698
Other	506,877	477,001	(29,876)
<i>Total Revenues</i>	<u>11,971,546</u>	<u>13,506,128</u>	<u>1,534,582</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,948,300	3,751,341	196,959
Materials and Supplies	139,247	105,787	33,460
Contractual Services	3,785,588	2,812,948	972,640
Capital Outlay	54,490	44,771	9,719
Other	4,251,122	4,296,383	(45,261)
<i>Total Expenditures</i>	<u>12,178,747</u>	<u>11,011,230</u>	<u>1,167,517</u>
<i>Net Change in Fund Balance</i>	(207,201)	2,494,898	2,702,099
<i>Fund Balance (Deficit) Beginning of Year</i>	5,767,585	5,767,585	-
Prior Year Encumbrances Appropriated	<u>609,767</u>	<u>609,767</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6,170,151</u>	<u>\$ 8,872,250</u>	<u>\$ 2,702,099</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 6,083,712	\$ 6,123,455	\$ 39,743
Other	123,421	211,246	87,825
<i>Total Revenues</i>	<u>6,207,133</u>	<u>6,334,701</u>	<u>127,568</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,314,418	3,149,517	164,901
Materials and Supplies	96,800	76,734	20,066
Contractual Services	4,663,064	3,698,581	964,483
Capital Outlay	107,783	73,546	34,237
Other	237,265	161,889	75,376
<i>Total Expenditures</i>	<u>8,419,330</u>	<u>7,160,267</u>	<u>1,259,063</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,212,197)	(825,566)	1,386,631
Other Financing Sources (Uses)			
Transfers In	300,000	203,126	(96,874)
<i>Total Other Financing Sources (Uses)</i>	<u>300,000</u>	<u>203,126</u>	<u>(96,874)</u>
<i>Net Change in Fund Balance</i>	(1,912,197)	(622,440)	1,289,757
<i>Fund Balance (Deficit) Beginning of Year</i>	1,300,511	1,300,511	-
Prior Year Encumbrances Appropriated	611,686	611,686	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,289,757</u>	<u>\$ 1,289,757</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,431,600	\$ 1,611,587	\$ 179,987
Charges for Services	3,481,128	2,881,115	(600,013)
Intergovernmental	173,400	633,890	460,490
Other	4,500	38,672	34,172
<i>Total Revenues</i>	<u>5,090,628</u>	<u>5,165,264</u>	<u>74,636</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,562,700	3,864,166	698,534
Materials and Supplies	692,172	629,563	62,609
Contractual Services	1,108,687	876,263	232,424
Capital Outlay	73,561	43,676	29,885
Other	257,168	202,661	54,507
Total Human Services	<u>6,694,288</u>	<u>5,616,329</u>	<u>1,077,959</u>
<i>Total Expenditures</i>	<u>6,694,288</u>	<u>5,616,329</u>	<u>1,077,959</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,603,660)	(451,065)	1,152,595
Other Financing Sources (Uses)			
Transfers Out	(5,696)	-	5,696
<i>Total Other Financing Sources (Uses)</i>	<u>(5,696)</u>	<u>-</u>	<u>5,696</u>
<i>Net Change in Fund Balance</i>	(1,609,356)	(451,065)	1,158,291
<i>Fund Balance (Deficit) Beginning of Year</i>	5,056,142	5,056,142	-
Prior Year Encumbrances Appropriated	379,821	379,821	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,826,607</u>	<u>\$ 4,984,898</u>	<u>\$ 1,158,291</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,484,600	\$ 4,042,026	\$ 557,426
Charges for Services	990,000	1,225,682	235,682
Intergovernmental	4,548,417	4,900,180	351,763
Interest	-	1,943	1,943
Contributions and Donations	30,000	34,549	4,549
Other	191,900	102,092	(89,808)
<i>Total Revenues</i>	<u>9,244,917</u>	<u>10,306,472</u>	<u>1,061,555</u>
Expenditures			
Current:			
Human Services			
Personal Services	4,589,942	4,309,924	280,018
Materials and Supplies	40,417	33,393	7,024
Contractual Services	6,451,059	5,382,244	1,068,815
Capital Outlay	71,418	56,668	14,750
Other	700,468	215,995	484,473
<i>Total Expenditures</i>	<u>11,853,304</u>	<u>9,998,224</u>	<u>1,855,080</u>
<i>Net Change in Fund Balance</i>	(2,608,387)	308,248	2,916,635
<i>Fund Balance (Deficit) Beginning of Year</i>	5,769,043	5,769,043	-
Prior Year Encumbrances Appropriated	891,511	891,511	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 4,052,167</u>	<u>\$ 6,968,802</u>	<u>\$ 2,916,635</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 174,212	\$ 24,212
Other	10,000	19,483	9,483
<i>Total Revenues</i>	<u>160,000</u>	<u>193,695</u>	<u>33,695</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	146,147	138,459	7,688
Materials and Supplies	13,760	10,078	3,682
Contractual Services	23,000	23,000	-
Other	139,308	55,100	84,208
Total Dog and Kennel	<u>322,215</u>	<u>226,637</u>	<u>95,578</u>
<i>Total Expenditures</i>	<u>322,215</u>	<u>226,637</u>	<u>95,578</u>
<i>Net Change in Fund Balance</i>	(162,215)	(32,942)	129,273
<i>Fund Balance (Deficit) Beginning of Year</i>	122,952	122,952	-
Prior Year Encumbrances Appropriated	<u>39,263</u>	<u>39,263</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 129,273</u>	<u>\$ 129,273</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,350,000	\$ 1,522,870	\$ 172,870
Licenses and Permits	-	50	50
Other	9,400	9,869	469
<i>Total Revenues</i>	<u>1,359,400</u>	<u>1,532,789</u>	<u>173,389</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	974,552	839,021	135,531
Materials and Supplies	29,371	13,313	16,058
Contractual Services	1,601,559	1,363,181	238,378
Other	46,546	23,599	22,947
Total Real Estate Assessment	<u>2,652,028</u>	<u>2,239,114</u>	<u>412,914</u>
<i>Total Expenditures</i>	<u>2,652,028</u>	<u>2,239,114</u>	<u>412,914</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,292,628)	(706,325)	586,303
Other Financing Sources (Uses)			
Transfers Out	(245,122)	-	245,122
<i>Net Change in Fund Balance</i>	(1,537,750)	(706,325)	831,425
<i>Fund Balance (Deficit) Beginning of Year</i>	916,515	916,515	-
Prior Year Encumbrances Appropriated	621,235	621,235	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 831,425</u>	<u>\$ 831,425</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,000	\$ 17,147	\$ 7,147
<i>Total Revenues</i>	<u>10,000</u>	<u>17,147</u>	<u>7,147</u>
Expenditures			
Current:			
General Government:			
Judicial			
Other	97,631	17,010	80,621
<i>Total Expenditures</i>	<u>97,631</u>	<u>17,010</u>	<u>80,621</u>
<i>Net Change in Fund Balance</i>	(87,631)	137	87,768
<i>Fund Balance (Deficit) Beginning of Year</i>	82,207	82,207	-
Prior Year Encumbrances Appropriated	5,420	5,420	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (4)</u>	<u>\$ 87,764</u>	<u>\$ 87,768</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 312,500	\$ 324,982	\$ 12,482
Fines and Forfeitures	7,000	6,266	(734)
Intergovernmental	2,000	2,500	500
Rent	8,400	8,400	-
Contributions and Donations	50,000	66,017	16,017
Other	34,000	37,272	3,272
<i>Total Revenues</i>	<u>413,900</u>	<u>445,437</u>	<u>31,537</u>
Expenditures			
Current:			
Health			
Healthcare			
Personal Services	316,284	307,022	9,262
Materials and Supplies	40,052	32,422	7,630
Contractual Services	35,298	24,118	11,180
Capital Outlay	10,216	-	10,216
Other	49,748	42,833	6,915
Total Healthcare	<u>451,598</u>	<u>406,395</u>	<u>45,203</u>
Sheriff			
Other	147,865	55,713	92,152
Total Sheriff	<u>147,865</u>	<u>55,713</u>	<u>92,152</u>
Total Health	<u>599,463</u>	<u>462,108</u>	<u>137,355</u>
<i>Total Expenditures</i>	<u>599,463</u>	<u>462,108</u>	<u>137,355</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(185,563)	(16,671)	168,892
Other Financing Sources (Uses)			
Transfers In	-	50,000	50,000
Transfers Out	(41,686)	-	41,686
Total Other Financing Sources (Uses)	<u>(41,686)</u>	<u>50,000</u>	<u>91,686</u>
<i>Net Change in Fund Balance</i>	(227,249)	33,329	260,578
<i>Fund Balance (Deficit) Beginning of Year</i>	196,237	196,237	-
Prior Year Encumbrances Appropriated	31,012	31,012	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 260,578</u>	<u>\$ 260,578</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ 1,652	\$ 652
Intergovernmental	33,304	12,768	(20,536)
Other	25,100	29,769	4,669
<i>Total Revenues</i>	<u>59,404</u>	<u>44,189</u>	<u>(15,215)</u>
Expenditures			
Current:			
Public Safety			
Other	33,304	13,280	20,024
Total Public Safety	<u>33,304</u>	<u>13,280</u>	<u>20,024</u>
Health			
Personal Services	19,273	17,916	1,357
Contractual Services	14,845	13,855	990
Total Health	<u>34,118</u>	<u>31,771</u>	<u>2,347</u>
<i>Total Expenditures</i>	<u>67,422</u>	<u>45,051</u>	<u>22,371</u>
<i>Net Change in Fund Balance</i>	(8,018)	(862)	7,156
<i>Fund Balance (Deficit) Beginning of Year</i>	1,835	1,835	-
Prior Year Encumbrances Appropriated	6,183	6,183	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,156</u>	<u>\$ 7,156</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Enforcement Agency
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 335,000	\$ 333,579	\$ (1,421)
Intergovernmental	992,927	1,083,976	91,049
Other	50,000	68,067	18,067
<i>Total Revenues</i>	<u>1,377,927</u>	<u>1,485,622</u>	<u>107,695</u>
Expenditures			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	1,437,315	1,241,356	195,959
Materials and Supplies	27,537	12,531	15,006
Contractual Services	193,583	134,476	59,107
Capital Outlay	13,330	1,708	11,622
Other	72,382	49,266	23,116
<i>Total Expenditures</i>	<u>1,744,147</u>	<u>1,439,337</u>	<u>304,810</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(366,220)	46,285	412,505
Other Financing Sources (Uses)			
Transfers Out	(708,670)	-	708,670
<i>Total Other Financing Sources (Uses)</i>	<u>(708,670)</u>	<u>-</u>	<u>708,670</u>
<i>Net Change in Fund Balance</i>	(1,074,890)	46,285	1,121,175
<i>Fund Balance (Deficit) Beginning of Year</i>	1,062,058	1,062,058	-
Prior Year Encumbrances Appropriated	12,832	12,832	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,121,175</u>	<u>\$ 1,121,175</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 446,250	\$ 145,580	\$ (300,670)
Interest	300	1,751	1,451
Other	12,574	12,392	(182)
<i>Total Revenues</i>	<u>459,124</u>	<u>159,723</u>	<u>(299,401)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	630,118	209,396	420,722
Other	34,077	2,383	31,694
<i>Total Expenditures</i>	<u>664,195</u>	<u>211,779</u>	<u>452,416</u>
<i>Net Change in Fund Balance</i>	(205,071)	(52,056)	153,015
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>205,071</u>	<u>205,071</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 153,015</u>	<u>\$ 153,015</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 1,918	\$ 1,918
<i>Total Revenues</i>	<u>-</u>	<u>1,918</u>	<u>1,918</u>
Expenditures			
Current:			
Capital Outlay			
Contractual Services	47,034	-	47,034
<i>Total Expenditures</i>	<u>47,034</u>	<u>-</u>	<u>47,034</u>
<i>Net Change in Fund Balance</i>	(47,034)	1,918	48,952
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>47,034</u>	<u>47,034</u>	<u>-</u>
	.		
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 48,952</u>	<u>\$ 48,952</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 1,870	\$ 1,870	\$ -
Intergovernmental	98,525	17,624	(80,901)
<i>Total Revenues</i>	<u>100,395</u>	<u>19,494</u>	<u>(80,901)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	104,596	14,929	89,667
Materials and Supplies	3,522	449	3,073
Other	21,106	5,001	16,105
<i>Total Expenditures</i>	<u>129,224</u>	<u>20,379</u>	<u>108,845</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(28,829)	(885)	27,944
Other Financing Sources (Uses)			
Transfers Out	(2,516)	(2,516)	-
Total Other Financing Sources (Uses)	<u>(2,516)</u>	<u>(2,516)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(31,345)	(3,401)	27,944
<i>Fund Balance (Deficit) Beginning of Year</i>	30,345	30,345	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 27,944</u>	<u>\$ 27,944</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 331	\$ 331	\$ -
<i>Total Revenues</i>	<u>331</u>	<u>331</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Other	2,933	100	2,833
<i>Total Expenditures</i>	<u>2,933</u>	<u>100</u>	<u>2,833</u>
<i>Net Change in Fund Balance</i>	(2,602)	231	2,833
<i>Fund Balance (Deficit) Beginning of Year</i>	2,278	2,278	-
Prior Year Encumbrances Appropriated	324	324	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,833</u>	<u>\$ 2,833</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment
For the Year Ended December 31, 2020*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 100	\$ 100
Fines and Forfeitures	20,250	26,572	6,322
<i>Total Revenues</i>	<u>20,250</u>	<u>26,672</u>	<u>6,422</u>
Expenditures			
Current:			
Public Safety			
Other	72,443	-	72,443
<i>Total Expenditures</i>	<u>72,443</u>	<u>-</u>	<u>72,443</u>
<i>Net Change in Fund Balance</i>	(52,193)	26,672	78,865
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>52,193</u>	<u>52,193</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 78,865</u>	<u>\$ 78,865</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 25,245	\$ 25,245	\$ -
<i>Total Revenues</i>	<u>25,245</u>	<u>25,245</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	13,264	-	13,264
Other	154,907	22,675	132,232
<i>Total Expenditures</i>	<u>168,171</u>	<u>22,675</u>	<u>145,496</u>
<i>Net Change in Fund Balance</i>	(142,926)	2,570	145,496
<i>Fund Balance (Deficit) Beginning of Year</i>	142,659	142,659	-
Prior Year Encumbrances Appropriated	267	267	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 145,496</u>	<u>\$ 145,496</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 483,085	\$ 368,360	\$ (114,725)
<i>Total Revenues</i>	<u>483,085</u>	<u>368,360</u>	<u>(114,725)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	26,200	7,684	18,516
Contractual Services	1,018,111	528,796	489,315
Capital Outlay	38,107	-	38,107
Other	13,295	3,203	10,092
<i>Total Expenditures</i>	<u>1,095,713</u>	<u>539,683</u>	<u>556,030</u>
<i>Net Change in Fund Balance</i>	(612,628)	(171,323)	441,305
<i>Fund Balance (Deficit) Beginning of Year</i>	514,709	514,709	-
Prior Year Encumbrances Appropriated	97,919	97,919	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 441,305</u>	<u>\$ 441,305</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 94,000	\$ (1,000)
<i>Total Revenues</i>	<u>95,000</u>	<u>94,000</u>	<u>(1,000)</u>
Expenditures			
Current:			
Public Works			
Personal Services	110,007	65,835	44,172
Materials and Supplies	1,168	933	235
Contractual Services	1,931	1,825	106
Capital Outlay	60,000	58,593	1,407
Other	40,035	17,547	22,488
<i>Total Expenditures</i>	<u>213,141</u>	<u>144,733</u>	<u>68,408</u>
<i>Net Change in Fund Balance</i>	(118,141)	(50,733)	67,408
<i>Fund Balance (Deficit) Beginning of Year</i>	114,233	114,233	-
Prior Year Encumbrances Appropriated	3,908	3,908	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 67,408</u>	<u>\$ 67,408</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 27,000	\$ 28,127	\$ 1,127
<i>Total Revenues</i>	<u>27,000</u>	<u>28,127</u>	<u>1,127</u>
Expenditures			
Current:			
Public Safety			
Other	58,087	30,687	27,400
<i>Total Expenditures</i>	<u>58,087</u>	<u>30,687</u>	<u>27,400</u>
<i>Net Change in Fund Balance</i>	(31,087)	(2,560)	28,527
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>31,087</u>	<u>31,087</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 28,527</u>	<u>\$ 28,527</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 378,514	\$ 252,552	\$ (125,962)
<i>Total Revenues</i>	<u>378,514</u>	<u>252,552</u>	<u>(125,962)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	381,619	247,691	133,928
Materials and Supplies	376	-	376
Other	34,940	-	34,940
<i>Total Expenditures</i>	<u>416,935</u>	<u>247,691</u>	<u>169,244</u>
<i>Net Change in Fund Balance</i>	(38,421)	4,861	43,282
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>38,422</u>	<u>38,422</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 43,283</u>	<u>\$ 43,282</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 175,480	\$ 176,821	\$ 1,341
Intergovernmental	15,531	15,531	-
<i>Total Revenues</i>	<u>191,011</u>	<u>192,352</u>	<u>1,341</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	85,610	82,809	2,801
Contractual Services	66,258	66,258	-
Other	114,999	113,633	1,366
<i>Total Expenditures</i>	<u>266,867</u>	<u>262,700</u>	<u>4,167</u>
<i>Net Change in Fund Balance</i>	(75,856)	(70,348)	5,508
<i>Fund Balance (Deficit) Beginning of Year</i>	79,193	79,193	-
Prior Year Encumbrances Appropriated	<u>17,234</u>	<u>17,234</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 20,571</u>	<u>\$ 26,079</u>	<u>\$ 5,508</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 187,676	\$ 116,212	\$ (71,464)
<i>Total Revenues</i>	<u>187,676</u>	<u>116,212</u>	<u>(71,464)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	297,815	161,231	136,584
Other	5,989	160	5,829
<i>Total Expenditures</i>	<u>303,804</u>	<u>161,391</u>	<u>142,413</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(116,128)</u>	<u>(45,179)</u>	<u>70,949</u>
Other Financing Sources (Uses)			
Advances Out	(14,400)	-	14,400
Transfers In	86,441	86,441	-
<i>Total Other Financing Sources (Uses)</i>	<u>72,041</u>	<u>86,441</u>	<u>14,400</u>
<i>Net Change in Fund Balance</i>	(44,087)	41,262	85,349
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>44,089</u>	<u>44,089</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 85,351</u>	<u>\$ 85,349</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 169,122	\$ 112,748	\$ (56,374)
<i>Total Revenues</i>	<u>169,122</u>	<u>112,748</u>	<u>(56,374)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	181,886	78,109	103,777
<i>Total Expenditures</i>	<u>181,886</u>	<u>78,109</u>	<u>103,777</u>
<i>Net Change in Fund Balance</i>	(12,764)	34,639	47,403
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>12,764</u>	<u>12,764</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 47,403</u>	<u>\$ 47,403</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, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 58,842	\$ 26,785	\$ (32,057)
<i>Total Revenues</i>	<u>58,842</u>	<u>26,785</u>	<u>(32,057)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	58,583	57,847	736
Other	17,110	1,861	15,249
<i>Total Expenditures</i>	<u>75,693</u>	<u>59,708</u>	<u>15,985</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(16,851)	(32,923)	(16,072)
Other Financing Sources (Uses)			
Transfers In	6,206	6,206	-
<i>Total Other Financing Sources (Uses)</i>	<u>6,206</u>	<u>6,206</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(10,645)	(26,717)	(16,072)
<i>Fund Balance (Deficit) Beginning of Year</i>	(19,140)	(19,140)	-
Prior Year Encumbrances Appropriated	29,787	29,787	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ (16,070)</u>	<u>\$ (16,072)</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 134,961	\$ 134,961	\$ -
<i>Total Revenues</i>	<u>134,961</u>	<u>134,961</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	133,350	128,921	4,429
Contractual Services	43,114	3,695	39,419
<i>Total Expenditures</i>	<u>176,464</u>	<u>132,616</u>	<u>43,848</u>
<i>Net Change in Fund Balance</i>	(41,503)	2,345	43,848
<i>Fund Balance (Deficit) Beginning of Year</i>	41,092	41,092	-
Prior Year Encumbrances Appropriated	411	411	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 43,848</u>	<u>\$ 43,848</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Probation
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 178,457	\$ 178,457	\$ -
<i>Total Revenues</i>	<u>178,457</u>	<u>178,457</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	173,500	138,090	35,410
Other	204,903	65,386	139,517
<i>Total Expenditures</i>	<u>378,403</u>	<u>203,476</u>	<u>174,927</u>
<i>Net Change in Fund Balance</i>	(199,946)	(25,019)	174,927
<i>Fund Balance (Deficit) Beginning of Year</i>	183,435	183,435	-
Prior Year Encumbrances Appropriated	16,513	16,513	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 174,929</u>	<u>\$ 174,927</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Voter Registration
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 127,106	\$ 127,137	\$ 31
Interest	70	53	(17)
<i>Total Revenues</i>	<u>127,176</u>	<u>127,190</u>	<u>14</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Other	170,048	168,124	1,924
<i>Total Expenditures</i>	<u>170,048</u>	<u>168,124</u>	<u>1,924</u>
<i>Net Change in Fund Balance</i>	(42,872)	(40,934)	1,938
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>42,872</u>	<u>42,872</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,938</u>	<u>\$ 1,938</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 9,162	\$ 9,162	\$ -
<i>Total Revenues</i>	<u>9,162</u>	<u>9,162</u>	<u>-</u>
Expenditures			
Current:			
Health			
Other	9,582	9,005	577
<i>Total Expenditures</i>	<u>9,582</u>	<u>9,005</u>	<u>577</u>
<i>Net Change in Fund Balance</i>	(420)	157	577
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>420</u>	<u>420</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 577</u>	<u>\$ 577</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 25,000	\$ 20,194	\$ (4,806)
Intergovernmental	60,000	60,001	1
<i>Total Revenues</i>	<u>85,000</u>	<u>80,195</u>	<u>(4,805)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Capital Outlay	166,337	57,288	109,049
<i>Total Expenditures</i>	<u>166,337</u>	<u>57,288</u>	<u>109,049</u>
<i>Net Change in Fund Balance</i>	(81,337)	22,907	104,244
<i>Fund Balance (Deficit) Beginning of Year</i>	71,257	71,257	-
Prior Year Encumbrances Appropriated	10,080	10,080	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 104,244</u>	<u>\$ 104,244</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Probation Services
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 4,500	\$ 5,706	\$ 1,206
<i>Total Revenues</i>	<u>4,500</u>	<u>5,706</u>	<u>1,206</u>
Expenditures			
Current:			
Public Safety			
Other	37,485	5,876	31,609
<i>Total Expenditures</i>	<u>37,485</u>	<u>5,876</u>	<u>31,609</u>
<i>Net Change in Fund Balance</i>	(32,985)	(170)	32,815
<i>Fund Balance (Deficit) Beginning of Year</i>	30,615	30,615	-
Prior Year Encumbrances Appropriated	2,370	2,370	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,815</u>	<u>\$ 32,815</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Training
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 1,500	\$ 1,500
<i>Total Revenues</i>	<u>-</u>	<u>1,500</u>	<u>1,500</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	24,820	21,000	3,820
<i>Total Expenditures</i>	<u>24,820</u>	<u>21,000</u>	<u>3,820</u>
<i>Net Change in Fund Balance</i>	(24,820)	(19,500)	5,320
<i>Fund Balance (Deficit) Beginning of Year</i>	23,820	23,820	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,320</u>	<u>\$ 5,320</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 148,441	\$ 148,170	\$ (271)
Other	300	571	271
<i>Total Revenues</i>	<u>148,741</u>	<u>148,741</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	27,586	27,365	221
Materials and Supplies	100,667	82,379	18,288
Other	170,115	92,041	78,074
<i>Total Expenditures</i>	<u>298,368</u>	<u>201,785</u>	<u>96,583</u>
<i>Deficiency of Revenues Under Expenditures</i>	(149,627)	(53,044)	96,583
<i>Net Change in Fund Balance</i>	(149,627)	(53,044)	96,583
<i>Fund Balance (Deficit) Beginning of Year</i>	347,026	347,026	-
Prior Year Encumbrances Appropriated	22,541	22,541	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 219,940</u>	<u>\$ 316,523</u>	<u>\$ 96,583</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Trial Diversion Program
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 8,000	\$ 11,850	\$ 3,850
Fines and Forfeitures	7,300	7,430	130
<i>Total Revenues</i>	<u>15,300</u>	<u>19,280</u>	<u>3,980</u>
Expenditures			
Current:			
Public Safety			
Personal Services	29,508	17,518	11,990
Other	38,451	2,000	36,451
<i>Total Expenditures</i>	<u>67,959</u>	<u>19,518</u>	<u>48,441</u>
<i>Net Change in Fund Balance</i>	(52,659)	(238)	52,421
<i>Fund Balance (Deficit) Beginning of Year</i>	50,814	50,814	-
Prior Year Encumbrances Appropriated	<u>1,846</u>	<u>1,846</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 52,422</u>	<u>\$ 52,421</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Deputy Registrar
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 296,065	\$ 305,443	\$ 9,378
Other	4,076	4,143	67
<i>Total Revenues</i>	<u>300,141</u>	<u>309,586</u>	<u>9,445</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	308,300	278,324	29,976
Materials and Supplies	2,222	2,222	-
Other	40,649	13,636	27,013
<i>Total Expenditures</i>	<u>351,171</u>	<u>294,182</u>	<u>56,989</u>
<i>Net Change in Fund Balance</i>	(51,030)	15,404	66,434
<i>Fund Balance (Deficit) Beginning of Year</i>	43,808	43,808	-
Prior Year Encumbrances Appropriated	<u>7,225</u>	<u>7,225</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3</u>	<u>\$ 66,437</u>	<u>\$ 66,434</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
E 911 System
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 247,326	\$ 251,547	\$ 4,221
<i>Total Revenues</i>	<u>247,326</u>	<u>251,547</u>	<u>4,221</u>
Expenditures			
Current:			
Public Safety			
Personal Services	13,150	11,686	1,464
Contractual Services	51,000	1,938	49,062
Capital Outlay	372,049	321,434	50,615
<i>Total Expenditures</i>	<u>436,199</u>	<u>335,058</u>	<u>101,141</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(188,873)	(83,511)	105,362
Other Financing Sources (Uses)			
Transfers Out	(106,493)	-	106,493
<i>Total Other Financing Sources (Uses)</i>	<u>(106,493)</u>	<u>-</u>	<u>106,493</u>
<i>Net Change in Fund Balance</i>	(295,366)	(83,511)	211,855
<i>Fund Balance (Deficit) Beginning of Year</i>	797,316	797,316	-
Prior Year Encumbrances Appropriated	48,049	48,049	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 549,999</u>	<u>\$ 761,854</u>	<u>\$ 211,855</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Investigative Enhancement
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 119,140	\$ 106,077	\$ (13,063)
<i>Total Revenues</i>	<u>119,140</u>	<u>106,077</u>	<u>(13,063)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Personal Services	85,384	74,833	10,551
Materials and Supplies	2,677	-	2,677
Other	2,500	2,500	-
Total General Government	<u>90,561</u>	<u>77,333</u>	<u>13,228</u>
Public Safety			
Sheriff			
Personal Services	99,765	78,363	21,402
Other	4,840	2,842	1,998
Total Public Safety	<u>104,605</u>	<u>81,205</u>	<u>23,400</u>
<i>Total Expenditures</i>	<u>195,166</u>	<u>158,538</u>	<u>36,628</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(76,026)	(52,461)	23,565
Other Financing Sources (Uses)			
Transfers In	20,000	22,516	2,516
<i>Total Other Financing Sources (Uses)</i>	<u>20,000</u>	<u>22,516</u>	<u>2,516</u>
<i>Net Change in Fund Balance</i>	(56,026)	(29,945)	26,081
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>56,026</u>	<u>56,026</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 26,081</u>	<u>\$ 26,081</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Foreclosure Management
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 6,614	\$ 6,614	\$ -
<i>Total Revenues</i>	<u>6,614</u>	<u>6,614</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	5,880	5,869	11
Other	31,257	584	30,673
<i>Total Expenditures</i>	<u>37,137</u>	<u>6,453</u>	<u>30,684</u>
<i>Net Change in Fund Balance</i>	(30,523)	161	30,684
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,523</u>	<u>30,523</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,684</u>	<u>\$ 30,684</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fees
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 18,500	\$ 19,148	\$ 648
<i>Total Revenues</i>	<u>18,500</u>	<u>19,148</u>	<u>648</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	28,528	18,199	10,329
<i>Total Expenditures</i>	<u>28,528</u>	<u>18,199</u>	<u>10,329</u>
<i>Net Change in Fund Balance</i>	(10,028)	949	10,977
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>10,028</u>	<u>10,028</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,977</u>	<u>\$ 10,977</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Interlock and Alcohol Monitoring
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 21,589	\$ 21,589	\$ -
<i>Total Revenues</i>	<u>21,589</u>	<u>21,589</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	52,306	51,878	428
<i>Total Expenditures</i>	<u>52,306</u>	<u>51,878</u>	<u>428</u>
<i>Net Change in Fund Balance</i>	(30,717)	(30,289)	428
<i>Fund Balance (Deficit) Beginning of Year</i>	1,393	1,393	-
Prior Year Encumbrances Appropriated	29,325	29,325	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 429</u>	<u>\$ 428</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dispute Resolution Fees
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,500	\$ 2,535	\$ 35
<i>Total Revenues</i>	<u>2,500</u>	<u>2,535</u>	<u>35</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	10,290	4,500	5,790
<i>Total Expenditures</i>	<u>10,290</u>	<u>4,500</u>	<u>5,790</u>
<i>Net Change in Fund Balance</i>	(7,790)	(1,965)	5,825
<i>Fund Balance (Deficit) Beginning of Year</i>	5,790	5,790	-
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,825</u>	<u>\$ 5,825</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Asset Preservation & Recovery
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 17,280	\$ 17,280	\$ -
<i>Total Revenues</i>	<u>17,280</u>	<u>17,280</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Contractual Services	70,096	2,565	67,531
<i>Total Expenditures</i>	<u>70,096</u>	<u>2,565</u>	<u>67,531</u>
<i>Net Change in Fund Balance</i>	(52,816)	14,715	67,531
<i>Fund Balance (Deficit) Beginning of Year</i>	47,816	47,816	-
Prior Year Encumbrances Appropriated	5,000	5,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 67,531</u>	<u>\$ 67,531</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Conduct of Business
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 963	\$ 963	\$ -
<i>Total Revenues</i>	<u>963</u>	<u>963</u>	<u>-</u>
Expenditures			
Current:			
Public Works			
Other	3,754	1,000	2,754
<i>Total Expenditures</i>	<u>3,754</u>	<u>1,000</u>	<u>2,754</u>
<i>Net Change in Fund Balance</i>	(2,791)	(37)	2,754
<i>Fund Balance (Deficit) Beginning of Year</i>	2,430	2,430	-
Prior Year Encumbrances Appropriated	361	361	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,754</u>	<u>\$ 2,754</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Targeted Community Alternative Programs
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 342,264	\$ 227,005	\$ (115,259)
<i>Total Revenues</i>	<u>342,264</u>	<u>227,005</u>	<u>(115,259)</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	126,334	67,436	58,898
Contractual Services	265,930	126,831	139,099
Other	47,052	33,817	13,235
<i>Total Expenditures</i>	<u>439,316</u>	<u>228,084</u>	<u>211,232</u>
<i>Net Change in Fund Balance</i>	(97,052)	(1,079)	95,973
<i>Fund Balance (Deficit) Beginning of Year</i>	85,170	85,170	-
Prior Year Encumbrances Appropriated	11,882	11,882	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 95,973</u>	<u>\$ 95,973</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Attorney General Law Enforcement
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 74,792	\$ 20,338	\$ (54,454)
<i>Total Revenues</i>	<u>74,792</u>	<u>20,338</u>	<u>(54,454)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	25,000	-	25,000
Other	56,158	22,244	33,914
<i>Total Expenditures</i>	<u>81,158</u>	<u>22,244</u>	<u>58,914</u>
<i>Net Change in Fund Balance</i>	(6,366)	(1,906)	4,460
<i>Fund Balance (Deficit) Beginning of Year</i>	2,042	2,042	-
Prior Year Encumbrances Appropriated	4,324	4,324	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,460</u>	<u>\$ 4,460</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Special Project
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 124,474	\$ 124,474	\$ -
<i>Total Revenues</i>	<u>124,474</u>	<u>124,474</u>	<u>-</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	39,850	24,829	15,021
Contractual Services	117,572	25,000	92,572
<i>Total Expenditures</i>	<u>157,422</u>	<u>49,829</u>	<u>107,593</u>
<i>Net Change in Fund Balance</i>	(32,948)	74,645	107,593
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>32,948</u>	<u>32,948</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 107,593</u>	<u>\$ 107,593</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CARES Act Grant
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 6,690,133	\$ 6,690,133	\$ -
Interest	2,900	2,277	(623)
<i>Total Revenues</i>	<u>6,693,033</u>	<u>6,692,410</u>	<u>(623)</u>
Expenditures			
Current:			
Health			
Personal Services	2,068,273	1,119,631	948,642
Materials and Supplies	2,044,633	1,106,834	937,799
Contractual Services	388,142	210,116	178,026
Capital Outlay	605,552	327,807	277,745
Other	1,586,433	1,143,946	442,487
<i>Total Expenditures</i>	<u>6,693,033</u>	<u>3,908,334</u>	<u>2,784,699</u>
<i>Net Change in Fund Balance</i>	-	2,784,076	2,784,076
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,784,076</u>	<u>\$ 2,784,076</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Other	11,691	-	11,691
<i>Total Expenditures</i>	11,691	-	11,691
<i>Net Change in Fund Balance</i>	(11,691)	-	11,691
<i>Fund Balance (Deficit) Beginning of Year</i>	11,691	11,691	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 11,691	\$ 11,691

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 79,180	\$ 14,180
<i>Total Revenues</i>	<u>65,000</u>	<u>79,180</u>	<u>14,180</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	126,580	111,125	15,455
Other	11,745	8,569	3,176
<i>Total Expenditures</i>	<u>138,325</u>	<u>119,694</u>	<u>18,631</u>
<i>Net Change in Fund Balance</i>	(73,325)	(40,514)	32,811
<i>Fund Balance (Deficit) Beginning of Year</i>	65,455	65,455	-
Prior Year Encumbrances Appropriated	<u>7,870</u>	<u>7,870</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 32,811</u>	<u>\$ 32,811</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 625,000	\$ 629,432	\$ 4,432
Other	-	151	151
<i>Total Revenues</i>	<u>625,000</u>	<u>629,583</u>	<u>4,583</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	452,443	388,229	64,214
Materials and Supplies	15,131	5,571	9,560
Contractual Services	27,714	9,082	18,632
Capital Outlay	16,468	2,000	14,468
<i>Total Expenditures</i>	<u>764,072</u>	<u>636,848</u>	<u>127,224</u>
<i>Net Change in Fund Balance</i>	(139,072)	(7,265)	131,807
<i>Fund Balance (Deficit) Beginning of Year</i>	809,884	809,884	-
Prior Year Encumbrances Appropriated	9,186	9,186	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 679,998</u>	<u>\$ 811,805</u>	<u>\$ 131,807</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Canine Donations
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 50	\$ 50
<i>Total Revenues</i>	<u>-</u>	<u>50</u>	<u>50</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Other	8,845	510	8,335
<i>Total Expenditures</i>	<u>8,845</u>	<u>510</u>	<u>8,335</u>
<i>Net Change in Fund Balance</i>	(8,845)	(460)	8,385
<i>Fund Balance (Deficit) Beginning of Year</i>	7,827	7,827	-
Prior Year Encumbrances Appropriated	<u>1,018</u>	<u>1,018</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,385</u>	<u>\$ 8,385</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 306,515	\$ 306,515
<i>Total Revenues</i>	<u>-</u>	<u>306,515</u>	<u>306,515</u>
Expenditures			
Current:			
Other:			
Public Safety			
Personal Services	1,119,552	-	1,119,552
<i>Total Expenditures</i>	<u>1,119,552</u>	<u>-</u>	<u>1,119,552</u>
<i>Net Change in Fund Balance</i>	(1,119,552)	306,515	1,426,067
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,119,552</u>	<u>1,119,552</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,426,067</u>	<u>\$ 1,426,067</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Rotary
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 575,307	\$ 469,283	\$ (106,024)
Intergovernmental	18,197	14,315	(3,882)
Other	120,000	120,000	-
<i>Total Revenues</i>	<u>713,504</u>	<u>603,598</u>	<u>(109,906)</u>
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	827,215	520,565	306,650
Capital Outlay	5,000	2,500	2,500
Other	238,692	64,800	173,892
<i>Total Expenditures</i>	<u>1,070,907</u>	<u>587,865</u>	<u>483,042</u>
<i>Net Change in Fund Balance</i>	(357,403)	15,733	373,136
<i>Fund Balance (Deficit) Beginning of Year</i>	350,540	350,540	-
Prior Year Encumbrances Appropriated	6,863	6,863	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 373,136</u>	<u>\$ 373,136</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Retirement
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Expenditures			
Debt Service:			
Principal Retirement	3,312,696	3,293,848	18,848
Interest and Fiscal Charges	<u>175,404</u>	<u>145,919</u>	<u>29,485</u>
<i>Total Expenditures</i>	<u>3,488,100</u>	<u>3,439,767</u>	<u>48,333</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,483,100)	(3,434,767)	48,333
Other Financing Sources (Uses)			
Proceeds from Loans	2,000,000	2,000,000	-
Premium on Note Issued	-	14,080	14,080
Transfers In	<u>1,437,997</u>	<u>1,423,917</u>	<u>(14,080)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>3,437,997</u>	<u>3,437,997</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(45,103)	3,230	48,333
<i>Fund Balance (Deficit) Beginning of Year</i>	1,386,310	1,386,310	-
Prior Year Encumbrances Appropriated	<u>6,525</u>	<u>6,525</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,347,732</u>	<u>\$ 1,396,065</u>	<u>\$ 48,333</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,000	\$ 1,132	\$ (868)
Intergovernmental	220,132	224,349	4,217
Rental Income	24,000	21,900	(2,100)
Other	-	10,000	10,000
<i>Total Revenues</i>	<u>246,132</u>	<u>257,381</u>	<u>11,249</u>
Expenditures			
Capital Outlay			
Capital Outlay	5,013,379	1,117,119	3,896,260
<i>Total Expenditures</i>	<u>5,013,379</u>	<u>1,117,119</u>	<u>3,896,260</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,767,247)	(859,738)	3,907,509
Other Financing Sources (Uses)			
Transfers In	420,000	1,420,000	1,000,000
Transfers Out	(442,700)	(442,700)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(22,700)</u>	<u>977,300</u>	<u>1,000,000</u>
<i>Net Change in Fund Balance</i>	(4,789,947)	117,562	4,907,509
<i>Fund Balance (Deficit) Beginning of Year</i>	5,184,235	5,184,235	-
Prior Year Encumbrances Appropriated	410,842	410,842	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 805,130</u>	<u>\$ 5,712,639</u>	<u>\$ 4,907,509</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
OPWC
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 501,851	\$ 273,445	\$ (228,406)
<i>Total Revenues</i>	<u>501,851</u>	<u>273,445</u>	<u>(228,406)</u>
Expenditures			
Current:			
Capital Outlay			
Capital Outlay	502,351	493,051	9,300
<i>Total Expenditures</i>	<u>502,351</u>	<u>493,051</u>	<u>9,300</u>
<i>Net Change in Fund Balance</i>	(500)	(219,606)	(219,106)
<i>Fund Balance (Deficit) Beginning of Year</i>	(21,830)	(21,830)	-
Prior Year Encumbrances Appropriated	<u>22,330</u>	<u>22,330</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (219,106)</u>	<u>\$ (219,106)</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Center Communications
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 72,223	\$ 73,763	\$ 1,540
<i>Total Revenues</i>	<u>72,223</u>	<u>73,763</u>	<u>1,540</u>
Expenditures			
Current:			
Capital Outlay			
Other	244,067	149,697	94,370
<i>Total Expenditures</i>	<u>244,067</u>	<u>149,697</u>	<u>94,370</u>
<i>Net Change in Fund Balance</i>	(171,844)	(75,934)	95,910
<i>Fund Balance (Deficit) Beginning of Year</i>	167,657	167,657	-
Prior Year Encumbrances Appropriated	4,187	4,187	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 95,910</u>	<u>\$ 95,910</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 172,483	\$ 78,044	\$ (94,439)
<i>Total Revenues</i>	<u>172,483</u>	<u>78,044</u>	<u>(94,439)</u>
Expenditures			
Current:			
Capital Outlay			
Capital Outlay	172,483	148,020	24,463
<i>Total Expenditures</i>	<u>172,483</u>	<u>148,020</u>	<u>24,463</u>
<i>Net Change in Fund Balance</i>	-	(69,976)	(69,976)
<i>Fund Balance (Deficit) Beginning of Year</i>	(114,811)	(114,811)	-
Prior Year Encumbrances Appropriated	114,811	114,811	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (69,976)</u>	<u>\$ (69,976)</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, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 4,998,340	\$ 4,388,205	\$ (610,135)
<i>Total Revenues</i>	<u>4,998,340</u>	<u>4,388,205</u>	<u>(610,135)</u>
Expenditures			
Current:			
Capital Outlay			
Capital Outlay	4,998,340	4,605,664	392,676
Other	792,080	761,658	30,422
<i>Total Expenditures</i>	<u>5,790,420</u>	<u>5,367,322</u>	<u>423,098</u>
<i>Net Change in Fund Balance</i>	(792,080)	(979,117)	(187,037)
<i>Fund Balance (Deficit) Beginning of Year</i>	(4,406,229)	(4,406,229)	-
Prior Year Encumbrances Appropriated	5,198,309	5,198,309	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (187,037)</u>	<u>\$ (187,037)</u>

**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2020

	Health Care	Self Insurance Worker's Compensation	Totals
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 3,836,813	\$ 252,616	\$ 4,089,429
Receivables:			
Accounts	4,017	-	4,017
Due from Other Governments	10,805	-	10,805
<i>Total Current Assets</i>	<u>3,851,635</u>	<u>252,616</u>	<u>4,104,251</u>
Deferred Outflow of Resources			
Pension	354,939	-	354,939
OPEB	251,389	-	251,389
<i>Total Deferred Outflow of Resources</i>	<u>606,328</u>	<u>-</u>	<u>606,328</u>
Total Assets and Deferred Outflow of Resources	<u>4,457,963</u>	<u>252,616</u>	<u>4,710,579</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	69,265	-	69,265
Accrued Wages and Benefits	11,325	-	11,325
Due to Other Governments	4,811	-	4,811
Unearned Revenue	537,990	-	537,990
Claims Payable	840,232	10,545	850,777
<i>Total Current Liabilities</i>	<u>1,463,623</u>	<u>10,545</u>	<u>1,474,168</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability	1,608,172	-	1,608,172
Net OPEB Liability	1,124,544	-	1,124,544
Compensated Absences Payable - Net of Current Portion	23,011	-	23,011
<i>Total Long-Term Liabilities</i>	<u>2,755,727</u>	<u>-</u>	<u>2,755,727</u>
<i>Total Liabilities</i>	<u>4,219,350</u>	<u>10,545</u>	<u>4,229,895</u>
Deferred Inflow of Resources			
Pension	613,730	-	613,730
OPEB	314,556	-	314,556
<i>Total Deferred Inflow of Resources</i>	<u>928,286</u>	<u>-</u>	<u>928,286</u>
Net Position			
Unrestricted	(689,673)	242,071	(447,602)
<i>Total Net Position</i>	<u>\$ (689,673)</u>	<u>\$ 242,071</u>	<u>\$ (447,602)</u>

Wayne County, Ohio*Combining Statement of Revenues, Expenses and Changes in Fund Net Position**Internal Service Funds**For the Year Ended December 31, 2020*

	Health Care	Self Insurance Worker's Compensation	Totals
Operating Revenues			
Charges for Services	\$ 11,171,146	\$ 156,533	\$ 11,327,679
Other	425,332	-	425,332
<i>Total Operating Revenues</i>	<u>11,596,478</u>	<u>156,533</u>	<u>11,753,011</u>
Operating Expenses			
Personal Services	207,751	-	207,751
Fringe Benefits	191,027	-	191,027
Contractual Services	1,436,553	148,559	1,585,112
Claims	11,013,145	5,996	11,019,141
Other	111,126	-	111,126
<i>Total Operating Expenses</i>	<u>12,959,602</u>	<u>154,555</u>	<u>13,114,157</u>
<i>Change in Net Position</i>	(1,363,124)	1,978	(1,361,146)
<i>Net Position Beginning of Year</i>	673,451	240,093	913,544
<i>Net Position End of Year</i>	<u>\$ (689,673)</u>	<u>\$ 242,071</u>	<u>\$ (447,602)</u>

Wayne County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	Health Care	Self Insurance Worker's Compensation	Totals
Cash Flows From Operating Activities			
Cash Received From Sales/Service Charges	\$ 11,203,098	\$ 156,533	\$ 11,359,631
Cash Received From Other Operating Revenue	425,332	-	425,332
Cash Payments for Personal Services	(197,263)	-	(197,263)
Cash Payments for Contractual Services	(1,436,553)	(148,559)	(1,585,112)
Cash Payments for Claims	(11,364,760)	(8,365)	(11,373,125)
Cash Payments for Other Expenses	(87,605)	-	(87,605)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(1,457,751)</u>	<u>(391)</u>	<u>(1,458,142)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(1,457,751)	(391)	(1,458,142)
<i>Cash and Investments at Beginning of Year</i>	5,294,564	253,007	5,547,571
<i>Cash and Investments at End of Year</i>	<u>\$ 3,836,813</u>	<u>\$ 252,616</u>	<u>\$ 4,089,429</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities			
Operating Income (Loss)	\$ (1,363,124)	\$ 1,978	\$ (1,361,146)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Accounts Receivable	167	-	167
Due From Other Governments	38,860	-	38,860
Deferred Outflows - Pension/OPEB	693,317	-	693,317
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	39,558	-	39,558
Accrued Wages and Benefits	1,925	-	1,925
Compensated Absences Payable	8,102	-	8,102
Due to Other Funds	(14,439)	-	(14,439)
Due to Other Governments	(1,137)	-	(1,137)
Claims Payable	(351,615)	(2,369)	(353,984)
Unearned Revenue	(7,075)	-	(7,075)
Net Pension Liability	(1,186,859)	-	(1,186,859)
Net OPEB Liability	(202,975)	-	(202,975)
Deferred Inflows - Pension/OPEB	887,544	-	887,544
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (1,457,751)</u>	<u>\$ (391)</u>	<u>\$ (1,458,142)</u>

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

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 916,296	\$ 1,018,307	\$ 102,011
Other	-	112	112
<i>Total Operating Revenues</i>	<u>916,296</u>	<u>1,018,419</u>	<u>102,123</u>
Operating Expenses			
Personal Services	220,105	203,573	16,532
Contractual Services	610,947	571,003	39,944
Materials and Supplies	14,279	12,951	1,328
Capital Outlay	1,330,087	781,509	548,578
Other	450,119	139,283	310,836
<i>Total Operating Expenses</i>	<u>2,625,537</u>	<u>1,708,319</u>	<u>917,218</u>
<i>Operating Loss</i>	(1,709,241)	(689,900)	1,019,341
Non Operating Revenues (Expenses)			
Intergovernmental	664,568	32,487	(632,081)
Special Assessment - Capital	37,000	39,314	2,314
Principal Retirement	(161,819)	(159,670)	2,149
Interest and Fiscal Charges	(115,303)	(115,303)	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>424,446</u>	<u>(203,172)</u>	<u>(627,618)</u>
<i>Loss Before Transfers</i>	(1,284,795)	(893,072)	391,723
Transfers In	<u>512,700</u>	<u>512,700</u>	<u>-</u>
<i>Change in Fund Equity</i>	(772,095)	(380,372)	391,723
<i>Fund Equity (Deficit) Beginning of Year</i>	950,341	950,341	-
Prior Year Encumbrances Appropriated	<u>264,168</u>	<u>264,168</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 442,414</u>	<u>\$ 834,137</u>	<u>\$ 391,723</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Wayne County Airport
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 227,688	\$ 225,854	\$ (1,834)
Other	70,600	100,542	29,942
<i>Total Operating Revenues</i>	<u>298,288</u>	<u>326,396</u>	<u>28,108</u>
Operating Expenses			
Personal Services	186,226	176,435	9,791
Contractual Services	76,039	73,889	2,150
Materials and Supplies	213,697	205,943	7,754
Capital Outlay	15,152	14,821	331
Other	43,975	43,975	-
<i>Total Operating Expenses</i>	<u>535,089</u>	<u>515,063</u>	<u>20,026</u>
<i>Operating Loss</i>	(236,801)	(188,667)	48,134
Non Operating Revenues (Expenses)			
Intergovernmental	69,000	69,000	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>69,000</u>	<u>69,000</u>	<u>-</u>
<i>Loss Before Transfers</i>	(167,801)	(119,667)	48,134
Transfers In	100,000	100,000	-
<i>Change in Fund Equity</i>	(67,801)	(19,667)	48,134
<i>Fund Equity (Deficit) Beginning of Year</i>	123,531	123,531	-
Prior Year Encumbrances Appropriated	13,270	13,270	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 69,000</u>	<u>\$ 117,134</u>	<u>\$ 48,134</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Care
For the Year Ended December 31, 2020

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 11,007,000	\$ 11,203,098	\$ 196,098
Other	100,000	425,332	325,332
<i>Total Operating Revenues</i>	<u>11,107,000</u>	<u>11,628,430</u>	<u>521,430</u>
Operating Expenses			
Personal Services	221,000	197,263	23,737
Fringe Benefits			-
Materials and Supplies			-
Contractual Services	1,685,169	1,656,684	28,485
Claims	11,534,929	11,364,760	170,169
Other	260,465	254,455	6,010
<i>Total Operating Expenses</i>	<u>13,701,563</u>	<u>13,473,162</u>	<u>228,401</u>
<i>Change in Fund Equity</i>	(2,594,563)	(1,844,732)	749,831
<i>Fund Equity (Deficit) Beginning of Year</i>	4,786,680	4,786,680	-
Prior Year Encumbrances Appropriated	507,885	507,885	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 2,700,002</u>	<u>\$ 3,449,833</u>	<u>\$ 749,831</u>

Wayne County, Ohio
*Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Workers' Compensation
For the Year Ended December 31, 2020*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 130,000	\$ 156,533	\$ 26,533
<i>Total Operating Revenues</i>	<u>130,000</u>	<u>156,533</u>	<u>26,533</u>
Operating Expenses			
Contractual Services	165,585	159,077	6,508
Claims	217,422	28,365	189,057
<i>Total Operating Expenses</i>	<u>383,007</u>	<u>187,442</u>	<u>195,565</u>
<i>Change in Fund Equity</i>	(253,007)	(30,909)	222,098
<i>Fund Equity (Deficit) Beginning of Year</i>	220,670	220,670	-
Prior Year Encumbrances Appropriated	<u>32,337</u>	<u>32,337</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 222,098</u>	<u>\$ 222,098</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 custodial for individuals, private organizations, other governments, and/or funds. The County only provides descriptions for significant fiduciary funds. The County only reports custodial funds within the fiduciary fund type.

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.

Real Estate Tax

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

Undivided Taxes

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

Undivided Auto

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

District Board of Health

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

Mental Health and Recovery Board

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

CARES Act Relief

To account for State and federal emergency relief grants related to the Coronavirus (COVID-19) pandemic.

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 Custodial Funds

Medway

Elections Commission

Board of DD Food Service

Ohio House Trust Fees

Building Standards Fee Assessment

Contract Performance Deposits

County Agency

Indigent Assessment Fees

SSI Funds Trust

Park District

Inmate Agency

Resident Personal Accounts

Wayne County, Ohio
Combining Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	Undivided Local Government	Real Estate Tax	Undivided Taxes
Assets			
Equity in Pooled Cash and Investments	\$ -	\$ 596,889	\$ 3,595,198
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Sales Tax	-	-	-
Taxes	-	-	188,068,733
Due From Other Governments	2,459,464	-	-
<i>Total Assets</i>	<u>2,459,464</u>	<u>596,889</u>	<u>191,663,931</u>
Liabilities			
Accounts Payable	-	-	-
Due to Other Governments	-	596,889	7,547,975
<i>Total Liabilities</i>	<u>-</u>	<u>596,889</u>	<u>7,547,975</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	-	-	169,274,291
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>169,274,291</u>
Net Position			
Restricted for Individuals, Organizations and Other Governments	2,459,464	-	14,841,665
<i>Total Net Position</i>	<u>\$ 2,459,464</u>	<u>\$ -</u>	<u>\$ 14,841,665</u>

Undivided Auto	District Board of Health	Mental Health and Recovery Board	CARES Act Relief	Soil and Water Conservation	Other Agency Funds	Total
\$ 699,343	\$ 1,692,024	\$ 6,310,699	\$ -	\$ 264,554	\$ 456,243	\$ 13,614,950
-	-	-	-	-	1,154,918	1,154,918
40,509	-	-	-	-	-	40,509
-	-	-	-	-	1,731,763	189,800,496
1,357,794	-	-	-	-	37,559	3,854,817
2,097,646	1,692,024	6,310,699	-	264,554	3,380,483	208,465,690
-	15,344	12,586	-	-	6,327	34,257
2,097,646	-	-	-	-	805	10,243,315
2,097,646	15,344	12,586	-	-	7,132	10,277,572
-	-	-	-	-	-	169,274,291
-	-	-	-	-	-	169,274,291
-	1,676,680	6,298,113	-	264,554	3,373,351	28,913,827
\$ -	\$ 1,676,680	\$ 6,298,113	\$ -	\$ 264,554	\$ 3,373,351	\$ 28,913,827

Wayne County, Ohio*Combining Statement of Changes in Fiduciary Net Position**Fiduciary Funds**For the Year Ended December 31, 2020*

	Undivided Local Government	Real Estate Tax	Undivided Taxes
Additions			
Intergovernmental	\$ 5,320,069	\$ 2,200,087	\$ -
Amounts Received as Fiscal Agent	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-
Fines & Forfeitures for Other Governments	-	-	-
Property Tax Collections for Other Governments	-	-	163,549,314
<i>Total Additions</i>	<u>5,320,069</u>	<u>2,200,087</u>	<u>163,549,314</u>
Deductions			
Distributions as Fiscal Agent	-	-	-
Distributions of State Funds to Other Governments	5,645,703	2,182,782	-
Licenses, Permits & Fee Distributions to Other Governments	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-
Property Tax Distributions to Other Governments	-	17,305	152,983,137
<i>Total Deductions</i>	<u>5,645,703</u>	<u>2,200,087</u>	<u>152,983,137</u>
<i>Change in Net Position</i>	(325,634)	-	10,566,177
<i>Net Position Beginning of Year</i>	<u>2,785,098</u>	<u>-</u>	<u>4,275,488</u>
<i>Net Position End of Year</i>	<u>\$ 2,459,464</u>	<u>\$ -</u>	<u>\$ 14,841,665</u>

Undivided Auto	District Board of Health	Mental Health and Recovery Board	CARES Act Relief	Soil and Water Conservation	Other Agency Funds	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,520,156
-	3,447,818	9,847,925	7,434,592	541,463	2,363,710	23,635,508
3,269,613	-	-	-	-	531,593	3,801,206
-	-	-	-	-	22,311,353	22,311,353
-	-	-	-	-	-	163,549,314
<u>3,269,613</u>	<u>3,447,818</u>	<u>9,847,925</u>	<u>7,434,592</u>	<u>541,463</u>	<u>25,206,656</u>	<u>220,817,537</u>
(66,464)	3,058,658	9,341,822	7,434,592	395,264	1,071,638	21,235,510
-	-	-	-	-	-	7,828,485
3,336,077	-	-	-	-	380,525	3,716,602
-	-	-	-	-	22,461,669	22,461,669
-	-	-	-	-	-	153,000,442
<u>3,269,613</u>	<u>3,058,658</u>	<u>9,341,822</u>	<u>7,434,592</u>	<u>395,264</u>	<u>23,913,832</u>	<u>208,242,708</u>
-	389,160	506,103	-	146,199	1,292,824	12,574,829
-	1,287,520	5,792,010	-	118,355	2,080,527	16,338,998
<u>\$ -</u>	<u>\$ 1,676,680</u>	<u>\$ 6,298,113</u>	<u>\$ -</u>	<u>\$ 264,554</u>	<u>\$ 3,373,351</u>	<u>\$ 28,913,827</u>

**SUPPLEMENTAL SCHEDULE –
GENERAL FUND CASH BASIS TO
GAAP BASIS RECONCILIATION**

Wayne County, Ohio
Supplementary Schedule
General Fund Cash Basis to GAAP Basis Reconciliation
For the Year Ended December 31, 2020

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Victims Assistance Trust	Recorders Equipment	Certificate of Title Administration	Sheriff's Canine Donations	Employee Benefit Liability	Sheriff Rotary	Total General Fund
Revenues											
Property and Other Local Taxes	\$ 5,082,387	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,082,837
Permissive Sales Taxes	12,456,452	249,509	-	-	-	-	-	-	-	-	12,705,961
Charges for Services	3,607,379	(14,415)	-	-	-	78,980	629,274	-	-	469,335	4,770,553
Licenses and Permits	124,832	-	-	-	-	-	-	-	-	-	124,832
Fines and Forfeitures	233,789	2,772	-	-	-	-	-	-	-	-	236,561
Intergovernmental	3,937,373	(43,162)	-	-	-	-	-	-	-	11,239	3,905,450
Interest	1,036,630	771,142	-	-	-	-	-	-	-	-	1,807,772
Rent	69,220	-	-	-	-	-	-	-	-	-	69,220
Other	610,894	93,028	-	65,259	-	725	151	50	306,515	120,000	1,196,622
Total Revenues	27,158,956	1,059,324	-	65,259	-	79,705	629,425	50	306,515	600,574	29,899,808

Expenditures

Current:											
General Government:											
Legislative and Executive	7,697,240	74,588	-	95,077	-	52,320	626,132	-	-	-	8,545,357
Judicial	5,450,961	170,428	-	-	-	-	-	-	-	-	5,621,389
Public Safety	8,518,612	89,488	-	-	-	-	-	-	-	579,876	9,187,976
Public Works	111,196	1,338	-	-	-	-	-	-	-	-	112,534
Health	331,225	36,367	-	-	-	-	-	-	-	-	367,592
Human Services	479,229	(535)	-	-	-	-	-	-	-	-	478,694
Economic Development and Assistance	578,896	-	-	-	-	-	-	-	-	-	578,896
Debt Service											
Principal Retirement	62,551	-	-	-	-	-	-	-	-	-	62,551
Total Expenditures	23,229,910	371,674	-	95,077	-	52,320	626,132	-	-	579,876	24,954,989

*Excess (Deficiency) of Revenues
Over (Under) Expenditures*

	3,929,046	687,650	-	(29,818)	-	27,385	3,293	50	306,515	20,698	4,944,819
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Other Financing Sources (Uses)

Proceeds from Sale of Capital Assets	2,422	(2,422)	-	-	-	-	-	-	-	-	-
Transfers Out	(3,091,220)	-	-	-	-	-	-	-	-	-	(3,091,220)
Total Other Financing Sources (Uses)	(3,088,798)	(2,422)	-	-	-	-	-	-	-	-	(3,091,220)

Net Change in Fund Balance

	840,248	685,228	-	(29,818)	-	27,385	3,293	50	306,515	20,698	1,853,599
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Beginning Fund Balance

	7,440,284	2,472,193	400,000	196,648	11,691	73,525	845,460	8,845	1,119,552	328,377	12,896,575
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Increase/(Decrease) in Consumable Inventory/

	-	9,756	-	-	-	-	(867)	-	-	-	8,889
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Ending Fund Balance

	\$ 8,280,532	\$ 3,167,177	\$ 400,000	\$ 166,830	\$ 11,691	\$ 100,910	\$ 847,886	\$ 8,895	\$ 1,426,067	\$ 349,075	\$ 14,759,063
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NOTE: The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

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STATS



Statistical Section

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-2 - S-11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S-12 - S-20
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-21 - S-27
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-28 - S-29
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-30 - S-41

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Wayne County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2020	2019	Restated 2018 (3)	Restated 2017 (2)
Governmental Activities:				
Net Investment in Capital Assets	\$ 73,841,814	\$ 71,586,566	\$ 70,761,111	\$ 68,739,432
Restricted for:				
Capital Projects	2,097,068	2,919,019	1,763,643	1,609,294
Debt Service	-	-	-	-
Public Works Projects	4,255,400	5,024,339	3,895,551	3,201,675
Human Services Programs	26,473,344	20,335,066	18,508,429	17,800,292
Community Development Projects	831,727	906,866	445,112	547,037
Other Purposes	9,100,169	6,562,611	6,440,771	6,264,915
Unrestricted (Deficit)	<u>(49,031,067)</u>	<u>(46,559,080)</u>	<u>(36,017,617)</u>	<u>(27,754,973)</u>
Total Governmental Activities Net Position	<u>67,568,455</u>	<u>60,775,387</u>	<u>65,797,000</u>	<u>70,407,672</u>
Business-type Activities:				
Net Investment in Capital Assets	13,584,284	13,894,974	14,039,137	14,190,076
Restricted	-	-	-	-
Unrestricted (Deficit)	<u>2,042,926</u>	<u>1,677,417</u>	<u>1,676,225</u>	<u>1,485,016</u>
Total Business-type Activities Net Position	<u>15,627,210</u>	<u>15,572,391</u>	<u>15,715,362</u>	<u>15,675,092</u>
Primary Government:				
Net Investment in Capital Assets	87,426,098	85,481,540	84,800,248	82,929,508
Restricted	42,757,708	35,747,901	31,053,506	29,423,213
Unrestricted (Deficit)	<u>(46,988,141)</u>	<u>(44,881,663)</u>	<u>(34,341,392)</u>	<u>(26,269,957)</u>
Total Primary Government Net Position	<u>\$ 83,195,665</u>	<u>\$ 76,347,778</u>	<u>\$ 81,512,362</u>	<u>\$ 86,082,764</u>

(1) Restated due to implementation of GASB 68

(2) Restated due to implementation of GASB 75

(3) Restated due to implementation of GASB 84

2016	2015	Restated 2014 (1)	2013	2012	2011
\$ 67,959,433	\$ 66,819,469	\$ 71,400,883	\$ 72,827,280	\$ 75,132,996	\$ 76,893,619
597,441	2,987,784	6,183,248	5,773,061	1,984,041	2,022,247
782,193	1,269,308	668,658	668,658	725,514	746,173
3,310,758	3,282,673	3,633,150	3,959,443	3,483,348	4,256,621
16,802,182	17,662,613	17,822,837	19,395,566	19,927,354	19,489,954
753,080	378,028	345,449	428,782	681,648	194,642
5,417,678	4,823,984	3,904,159	4,727,620	5,747,294	5,439,356
(3,725,503)	(804,167)	(8,795,040)	12,604,228	7,888,653	6,623,813
<u>91,897,262</u>	<u>96,419,692</u>	<u>95,163,344</u>	<u>120,384,638</u>	<u>115,570,848</u>	<u>115,666,425</u>
14,261,958	12,111,001	8,385,475	8,562,963	8,807,553	8,622,585
-	-	-	-	-	-
<u>1,952,963</u>	<u>1,427,426</u>	<u>1,217,824</u>	<u>1,365,398</u>	<u>1,358,504</u>	<u>406,905</u>
<u>16,214,921</u>	<u>13,538,427</u>	<u>9,603,299</u>	<u>9,928,361</u>	<u>10,166,057</u>	<u>9,029,490</u>
82,221,391	78,930,470	79,786,358	81,390,243	83,940,549	85,516,204
27,663,332	30,404,390	32,557,501	34,953,130	32,549,199	32,148,993
(1,772,540)	623,259	(7,577,216)	13,969,626	9,247,157	7,030,718
<u>\$ 108,112,183</u>	<u>\$ 109,958,119</u>	<u>\$ 104,766,643</u>	<u>\$ 130,312,999</u>	<u>\$ 125,736,905</u>	<u>\$ 124,695,915</u>

Wayne County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2020	2019	2018 (3)	2017 (2)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 12,073,928	\$ 13,412,210	\$ 11,129,966	\$ 10,655,800
Judicial	7,716,243	8,621,426	7,425,774	6,950,099
Public Safety	12,603,539	12,560,011	12,490,630	11,680,598
Public Works	13,643,601	11,867,545	9,816,633	10,089,502
Health	4,912,079	781,547	703,147	107,464
Human Services	32,637,939	34,632,841	35,007,307	33,998,050
Conservation and Recreation	-	3,077,199	-	-
Economic Development Assistance	1,173,668	1,403,512	821,876	835,117
Urban Redevelopment and Housing	-	-	-	23,804
Interest and Fiscal Charges	136,822	205,666	243,065	256,788
<i>Total Governmental Activities Expenses</i>	<u>84,897,819</u>	<u>86,561,957</u>	<u>77,638,398</u>	<u>74,597,222</u>
Business-type Activities:				
Sanitary Sewer District	1,404,627	1,342,488	1,530,962	1,336,551
Wayne County Airport	727,630	920,630	757,167	873,380
<i>Total Business-Type Activities Expenses</i>	<u>2,132,257</u>	<u>2,263,118</u>	<u>2,288,129</u>	<u>2,209,931</u>
<i>Total Primary Government Expenses</i>	<u>87,030,076</u>	<u>88,825,075</u>	<u>79,926,527</u>	<u>76,807,153</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	4,797,704	4,884,021	5,178,865	4,134,219
Judicial	1,296,137	1,536,610	1,524,753	1,532,285
Public Safety	1,449,046	1,629,254	1,662,858	1,475,042
Public Works	157,112	220,497	174,448	575,784
Health	351,919	324,072	285,481	299,256
Human Services	4,153,158	4,406,014	4,640,940	4,313,080
Operating Grants and Contributions				
General Government:				
Legislative and Executive	336,273	142,633	43,403	-
Judicial	15,532	95,588	65,319	509,650
Public Safety	914,053	1,367,711	1,237,648	1,425,427
Public Works	6,716,827	7,399,359	6,074,411	6,836,565
Health	6,774,073	88,910	73,148	44,099
Human Services	15,081,473	14,677,105	13,059,810	15,465,451
Conservation and Recreation	-	598,998	-	-
Economic Development and Assistance	113,451	-	178,783	120,508
Capital Grants and Contributions				
Public Safety	-	-	-	-
Public Works	5,002,368	2,709,688	1,211,305	379,523
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>47,159,126</u>	<u>40,080,460</u>	<u>35,411,172</u>	<u>37,110,889</u>

	2016	2015	2014 (1)	2013	2012	2011
\$	8,485,430	\$ 8,823,057	\$ 8,398,583	\$ 8,708,408	\$ 8,103,918	\$ 8,176,389
	6,271,401	6,109,224	5,846,626	6,378,133	5,869,841	5,856,573
	11,200,646	11,015,059	10,663,365	9,959,759	10,159,616	10,539,336
	9,735,077	9,206,505	11,330,713	8,321,728	9,372,804	8,613,555
	764,253	620,922	598,858	620,293	632,277	570,737
	31,206,515	29,829,329	31,528,879	30,012,641	29,699,471	31,266,388
	151,404	-	-	10,000	-	122,473
	824,146	757,438	775,256	1,088,034	1,243,707	1,229,400
	-	-	-	-	6,280	4,023
	276,931	248,416	213,393	226,218	236,574	413,991
	<u>68,915,803</u>	<u>66,609,950</u>	<u>69,355,673</u>	<u>65,325,214</u>	<u>65,324,488</u>	<u>66,792,865</u>
	1,317,314	1,062,581	1,032,562	1,047,806	1,119,233	1,334,289
	713,821	194,532	-	-	-	-
	<u>2,031,135</u>	<u>1,257,113</u>	<u>1,032,562</u>	<u>1,047,806</u>	<u>1,119,233</u>	<u>1,334,289</u>
	<u>70,946,938</u>	<u>67,867,063</u>	<u>70,388,235</u>	<u>66,373,020</u>	<u>66,443,721</u>	<u>68,127,154</u>
	3,029,552	3,755,910	3,278,686	3,539,748	4,135,613	4,009,287
	1,409,457	1,586,618	1,496,251	1,700,374	1,640,448	1,596,316
	1,689,343	2,052,239	2,142,783	2,462,737	1,903,794	2,024,505
	731,659	468,169	488,446	197,908	166,042	181,603
	292,397	304,871	267,138	298,239	244,997	254,987
	6,380,245	4,872,866	4,441,468	4,404,105	4,224,040	4,790,580
	-	-	-	-	-	-
	325,483	205,774	309,361	826,049	246,653	201,572
	1,442,998	1,834,617	869,292	1,101,239	937,975	971,472
	6,008,873	6,505,991	6,614,982	6,294,357	6,016,375	5,376,933
	64,536	22,670	68,900	24,198	52,680	29,656
	13,008,905	14,643,622	15,792,625	14,942,523	15,020,615	14,799,488
	-	-	-	-	-	-
	704,793	296,618	271,255	345,212	1,257,682	324,704
	-	-	-	-	-	1,062,970
	422,526	3,051,358	1,609,015	2,048,971	1,614,313	-
	-	-	-	-	-	165,139
	<u>35,510,767</u>	<u>39,601,323</u>	<u>37,650,202</u>	<u>38,185,660</u>	<u>37,461,227</u>	<u>35,789,212</u>

Wayne County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2020	2019	2018 (3)	2017 (2)
Business-type Activities:				
Charges for Services				
Sanitary Sewer District	\$ 949,616	\$ 1,039,099	\$ 964,985	\$ 931,357
Wayne County Airport	220,473	400,915	426,139	480,488
Operating Grants and Contributions				
Sanitary Sewer District	219,300	326,700	445,229	308,500
Wayne County Airport	69,000	-	-	-
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	-
Wayne County Airport	-	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>1,458,389</u>	<u>1,766,714</u>	<u>1,836,353</u>	<u>1,720,345</u>
<i>Total Primary Government Program Revenues</i>	<u>48,617,515</u>	<u>41,847,174</u>	<u>37,247,525</u>	<u>38,831,234</u>
Net (Expense)/Revenue				
Governmental Activities	(37,738,693)	(46,481,497)	(42,227,226)	(37,486,333)
Business-type Activities	(673,868)	(496,404)	(451,776)	(489,586)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(38,412,561)</u>	<u>(46,977,901)</u>	<u>(42,679,002)</u>	<u>(37,975,919)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	5,417,440	4,633,008	4,414,832	4,267,254
Human Services - County Board of DD	11,461,051	9,526,988	8,948,455	8,805,320
Human Services - Children Services Board	1,720,166	3,646,609	3,450,314	3,381,842
Human Services - Wayne County Care Center	4,307,711	1,484,745	1,408,285	1,380,683
Sales Taxes	13,968,910	13,265,233	12,927,827	12,678,831
Grants and Entitlements Not Restricted to Specific Programs	3,874,597	4,150,560	3,948,578	3,922,295
Gain/(Loss) on Sale of Capital Assets	-	-	17,372	11,015
Investment Earnings	1,807,772	2,012,144	1,011,278	421,725
Miscellaneous	2,586,814	2,995,097	1,532,565	775,252
Transfers	(612,700)	(254,500)	(346,000)	(50,000)
<i>Total Governmental Activities</i>	<u>44,531,761</u>	<u>41,459,884</u>	<u>37,313,506</u>	<u>35,594,217</u>
Business-type Activities:				
Investment Earnings	15,333	15,004	17,598	19,675
Miscellaneous	100,654	83,929	128,448	76,178
Transfers	612,700	254,500	346,000	50,000
<i>Total Business-type Activities</i>	<u>728,687</u>	<u>353,433</u>	<u>492,046</u>	<u>145,853</u>
<i>Total Primary Government</i>	<u>45,260,448</u>	<u>41,813,317</u>	<u>37,805,552</u>	<u>35,740,070</u>
Change in Net Position				
Governmental Activities	6,793,068	(5,021,613)	(4,913,720)	(1,892,116)
Business-type Activities	54,819	(142,971)	40,270	(343,733)
<i>Total Primary Government Change in Net Position</i>	<u>\$ 6,847,887</u>	<u>\$ (5,164,584)</u>	<u>\$ (4,873,450)</u>	<u>\$ (2,235,849)</u>

- (1) 2014 has not been adjusted for implementation of GASB 68
(2) 2017 has not been adjusted for implementation of GASB 75
(3) 2018 has not been adjusted for implementation of GASB 84

	2016	2015	2014 (1)	2013	2012	2011
\$	893,596	\$ 892,529	\$ 718,748	\$ 789,432	\$ 824,741	\$ 802,327
	372,576	27,135	-	-	-	-
	600	246,050	-	-	458,057	1,199,607
	-	-	-	-	-	-
	-	-	-	-	947,898	-
	-	89,910	-	-	-	-
	<u>1,266,772</u>	<u>1,255,624</u>	<u>718,748</u>	<u>789,432</u>	<u>2,230,696</u>	<u>2,001,934</u>
	<u>36,777,539</u>	<u>40,856,947</u>	<u>38,368,950</u>	<u>38,975,092</u>	<u>39,691,923</u>	<u>37,791,146</u>
	(33,405,036)	(27,008,627)	(31,705,471)	(27,139,554)	(27,863,261)	(31,003,653)
	(764,363)	(1,489)	(313,814)	(258,374)	1,111,463	667,645
	<u>(34,169,399)</u>	<u>(27,010,116)</u>	<u>(32,019,285)</u>	<u>(27,397,928)</u>	<u>(26,751,798)</u>	<u>(30,336,008)</u>
	4,193,755	4,086,026	3,886,039	3,838,970	3,870,172	3,734,666
	6,303,079	6,108,064	6,093,811	5,991,848	5,972,655	5,606,589
	3,324,603	3,229,495	3,234,844	3,190,736	3,190,063	3,026,597
	1,357,539	1,318,982	1,321,332	1,304,469	1,310,172	1,235,708
	12,785,886	13,038,946	11,803,939	11,000,355	10,558,479	10,113,622
	2,926,019	3,159,636	2,783,823	3,231,042	1,978,274	2,193,033
	-	-	(461,112)	2,747,724	-	-
	451,028	334,902	237,535	158,807	331,106	424,329
	787,865	900,770	828,631	489,393	556,763	306,161
	<u>(3,247,168)</u>	<u>(3,911,846)</u>	<u>(69,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>28,882,606</u>	<u>28,264,975</u>	<u>29,659,842</u>	<u>31,953,344</u>	<u>27,767,684</u>	<u>26,640,705</u>
	19,631	20,381	22,666	20,678	-	-
	174,058	4,390	-	-	25,104	384
	3,247,168	3,911,846	69,000	-	-	-
	<u>3,440,857</u>	<u>3,936,617</u>	<u>91,666</u>	<u>20,678</u>	<u>25,104</u>	<u>384</u>
	<u>32,323,463</u>	<u>32,201,592</u>	<u>29,751,508</u>	<u>31,974,022</u>	<u>27,792,788</u>	<u>26,641,089</u>
	(4,522,430)	1,256,348	(2,045,629)	4,813,790	(95,577)	(4,362,948)
	2,676,494	3,935,128	(222,148)	(237,696)	1,136,567	668,029
\$	<u>(1,845,936)</u>	<u>\$ 5,191,476</u>	<u>\$ (2,267,777)</u>	<u>\$ 4,576,094</u>	<u>\$ 1,040,990</u>	<u>\$ (3,694,919)</u>

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

	2020	2019	2018 (2)	2017
General Fund				
Nonspendable	\$ 251,828	\$ 269,860	\$ 624,032	\$ 610,272
Restricted	-	-	-	-
Committed	1,826,067	1,519,552	1,504,615	1,479,015
Assigned	6,748,540	5,927,517	4,942,035	5,377,001
Unassigned	5,932,628	5,179,646	4,801,564	4,343,276
<i>Total General Fund</i>	<u>14,759,063</u>	<u>12,896,575</u>	<u>11,872,246</u>	<u>11,809,564</u>
All Other Governmental Funds				
Nonspendable	247,286	185,371	270,483	303,515
Restricted	38,085,754	31,451,331	27,539,742	26,113,171
Committed	4,969,383	4,567,836	4,610,758	3,704,339
Assigned	-	-	-	-
Unassigned	(11,161)	(24,248)	(13,884)	(5,666)
<i>Total All Other Governmental Funds</i>	<u>43,291,262</u>	<u>36,180,290</u>	<u>32,407,099</u>	<u>30,115,359</u>
<i>Total Governmental Funds</i>	<u>\$ 58,050,325</u>	<u>\$ 49,076,865</u>	<u>\$ 44,279,345</u>	<u>\$ 41,924,923</u>

(1) Reclassifications due to implementation of GASB 54

(2) Reclassifications due to implementation of GASB 84

2016	2015	2014	2013	2012	2011 (1)
\$ 906,154	\$ 394,739	\$ 620,675	\$ 601,294	\$ 622,685	\$ 710,199
-	-	1	1	3,284	3,277
1,470,189	1,448,410	1,187,660	1,118,660	994,380	950,700
4,494,518	4,708,044	4,116,144	3,658,164	2,577,304	735,724
4,168,092	4,014,888	3,754,549	3,687,271	3,547,957	5,465,730
11,038,953	10,566,081	9,679,029	9,065,390	7,745,610	7,865,630
242,279	243,468	223,144	232,071	525,629	258,572
24,787,994	25,075,032	24,455,161	25,940,042	27,328,110	27,698,932
3,734,323	4,868,540	926,226	705,922	776,696	819,137
-	-	4,618,520	4,729,964	1,188,075	1,094,323
(32,705)	(54,747)	(92,562)	(117,261)	(175,488)	(68,673)
28,731,891	30,132,293	30,130,489	31,490,738	29,643,022	29,802,291
\$ 39,770,844	\$ 40,698,374	\$ 39,809,518	\$ 40,556,128	\$ 37,388,632	\$ 37,667,921

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

	2020	2019	2018	2017
Revenues				
Property and Other Local Taxes	\$ 21,479,280	\$ 19,236,076	\$ 18,081,052	\$ 17,710,512
Permissive Sales Tax	13,952,479	13,331,654	12,827,289	12,968,063
Special Assessments	1,918	1,810	3,679	1,679
Charges for Services	11,933,259	12,316,484	12,343,617	11,837,655
Licenses and Permits	756,772	731,547	753,949	757,874
Fines and Forfeitures	683,594	853,226	863,184	886,965
Intergovernmental	39,147,563	30,198,205	26,458,138	27,463,190
Investment Income	1,818,530	2,038,887	1,035,384	443,700
Rent	99,520	139,852	164,594	281,253
Donations	100,566	176,197	161,782	151,644
Other	2,890,786	3,246,830	2,229,597	2,129,187
<i>Total Revenues</i>	<u>92,864,267</u>	<u>82,270,768</u>	<u>74,922,265</u>	<u>74,631,722</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	10,843,328	11,620,906	9,849,043	9,325,277
Judicial	6,214,027	6,605,310	6,077,024	5,704,396
Public Safety	11,189,936	11,596,290	11,310,652	10,717,393
Public Works	8,989,050	7,852,485	6,917,009	7,269,979
Health	4,815,744	772,570	777,400	756,710
Human Services	32,672,324	34,289,056	33,711,467	33,259,488
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	767,486	731,395	822,653	835,624
Urban Redevelopment and Housing	-	-	-	-
Capital Outlay	6,344,368	2,917,575	1,651,032	3,107,101
Debt Service:				
Principal Retirement	2,856,399	3,277,077	3,752,077	4,232,077
Interest and Fiscal Charges	131,839	205,419	214,544	243,055
<i>Total Expenditures</i>	<u>84,824,501</u>	<u>79,868,083</u>	<u>75,082,901</u>	<u>75,451,100</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>8,039,766</u>	<u>2,402,685</u>	<u>(160,636)</u>	<u>(819,378)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	17,372	11,015
Issuance of Refunding Bond	-	-	-	-
Premium on Issuance of Refunding Bond	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Inception of Lease Purchase	-	562,959	-	-
Proceeds of OPWC Loans	-	127,431	-	-
Issuance From Loans	1,500,000	2,000,000	2,500,000	3,000,000
Premium on Note Issuance	-	5,950	29,160	22,645
Transfers In	3,212,206	3,172,208	3,117,613	2,997,240
Transfers Out	(3,824,906)	(3,426,708)	(3,463,613)	(3,047,240)
<i>Total Other Financing Sources (Uses)</i>	<u>887,300</u>	<u>2,441,840</u>	<u>2,200,532</u>	<u>2,983,660</u>
<i>Net Change in Fund Balances</i>	<u>\$ 8,927,066</u>	<u>\$ 4,844,525</u>	<u>\$ 2,039,896</u>	<u>\$ 2,164,282</u>
Debt Service as a Percentage of Noncapital Expenditures	3.9%	4.6%	5.5%	6.2%

	2016	2015	2014	2013	2012	2011
\$	15,197,615	\$ 14,997,119	\$ 14,516,377	\$ 14,328,648	\$ 14,060,757	\$ 13,972,288
	12,941,344	12,884,025	11,725,908	10,868,840	10,584,910	10,020,259
	1,699	1,705	1,707	1,702	2,173	2,202
	11,803,770	11,408,381	10,833,228	10,749,161	10,649,571	11,495,362
	774,914	714,308	737,632	790,802	372,693	411,298
	849,270	967,643	992,032	1,042,694	1,374,321	924,463
	27,354,007	27,808,926	28,492,261	27,676,281	26,763,708	26,705,291
	463,783	342,486	247,072	167,616	340,303	436,840
	144,625	317,161	305,355	137,168	188,565	238,390
	115,151	70,339	65,018	55,179	53,001	66,570
	1,930,928	1,716,203	2,470,798	1,612,545	1,530,283	1,682,092
	71,577,106	71,228,296	70,387,388	67,430,636	65,920,285	65,955,055
	7,848,083	8,039,279	8,393,137	8,256,975	7,584,075	7,438,708
	5,397,130	5,421,424	5,614,818	5,943,248	5,432,513	5,187,927
	10,514,929	10,676,063	10,666,385	9,796,008	9,836,241	9,872,561
	7,158,564	7,731,311	7,416,598	6,954,034	7,988,792	7,022,605
	788,912	626,520	602,619	644,799	640,002	595,755
	32,155,361	31,280,150	33,227,014	31,483,020	30,396,272	31,588,680
	151,404	-	-	10,000	-	-
	824,146	758,585	838,306	1,094,288	1,240,081	1,354,368
	-	-	-	-	7,019	19,020
	5,429,382	9,189,998	3,447,344	2,440,195	2,155,474	1,752,558
	4,708,332	680,786	665,786	650,786	696,786	796,786
	266,576	181,650	194,750	207,550	222,554	358,142
	75,242,819	74,585,766	71,066,757	67,480,903	66,199,809	65,987,110
	(3,665,713)	(3,357,470)	(679,369)	(50,267)	(279,524)	(32,055)
	8,458	494,042	4,957	3,248,824	4,514	7,901
	-	-	-	-	-	8,020,000
	-	-	-	-	-	118,648
	-	-	-	-	-	(7,960,319)
	-	-	-	-	-	-
	-	-	-	-	-	-
	3,529,953	4,100,372	-	-	-	-
	47,600	74,650	-	-	-	-
	4,106,843	3,305,736	2,088,552	1,924,647	1,746,510	1,578,683
	(4,954,328)	(3,727,490)	(2,157,552)	(1,924,647)	(1,746,510)	(1,578,683)
	2,738,526	4,247,310	(64,043)	3,248,824	4,514	186,230
\$	(927,187)	\$ 889,840	\$ (743,412)	\$ 3,198,557	\$ (275,010)	\$ 154,175
	7.2%	1.3%	1.3%	1.3%	1.4%	1.8%

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

Collection Year	Real Property (1)		Public Utilities (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2020	\$ 2,422,381,010	\$ 6,921,088,600	\$ 597,668,010	\$ 679,168,193
2019	2,401,914,560	6,862,613,029	193,355,910	219,722,625
2018	2,356,968,410	6,734,195,457	114,971,340	130,649,250
2017 (a)	2,283,930,210	6,525,514,886	108,564,450	123,368,693
2016	2,268,312,820	6,480,893,771	106,899,710	121,476,943
2015	2,261,364,850	6,461,042,429	95,267,280	108,258,273
2014 (b)	2,125,882,010	6,073,948,600	90,762,040	103,138,682
2013	2,103,857,360	6,011,021,029	81,758,920	92,907,864
2012	2,092,788,770	5,979,396,486	74,865,310	85,074,216
2011 (a)	2,121,851,380	6,062,432,514	64,270,757	73,034,951

Source: Wayne County Auditor

(1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.

(2) Public utility personal is assessed at 88% of actual.

(a) Update year

(b) Reappraisal year

Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value		
\$ 3,020,049,020	\$ 7,600,256,793	39.74%	10.25
2,595,270,470	7,082,335,654	36.64%	10.25
2,471,939,750	6,864,844,707	36.01%	10.25
2,392,494,660	6,648,883,579	35.98%	10.25
2,375,212,530	6,602,370,715	35.98%	9.25
2,356,632,130	6,569,300,701	35.87%	9.25
2,216,644,050	6,177,087,282	35.88%	9.25
2,185,616,280	6,103,928,892	35.81%	9.25
2,167,654,080	6,064,470,702	35.74%	9.25
2,186,122,137	6,135,467,465	35.63%	9.25

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

	2020	2019	2018	2017
County Units:				
General Fund	2.00	2.00	2.00	2.00
DD Board	5.50	5.50	5.50	5.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	10.25	10.25	10.25	10.25
School Districts within the County:				
Chippewa Local	41.60	41.60	41.90	41.90
Dalton Local	49.45	49.45	49.60	49.60
Green Local	58.25	58.25	58.35	58.35
Orrville City	62.15	62.45	62.45	62.85
Wooster City	76.35	76.35	76.35	76.35
Overlapping School Districts :				
Norwayne Local	34.20	34.20	34.25	34.25
Northwestern Local	32.10	32.10	31.10	31.10
Rittman Exempted Village	62.85	62.85	63.15	63.20
Southeast Local	46.50	46.50	48.25	49.20
Triway Local	47.70	47.70	48.40	48.60
East Holmes Local	24.41	24.41	24.98	25.02
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	53.30	53.30	54.40	55.00
Tuslaw Local	62.60	62.60	62.45	64.30
West Holmes Local	32.74	32.74	33.35	33.50
Vocational School:				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.60	4.60	4.60	4.60
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	12.40	14.40	14.40	14.40
Creston	10.40	10.40	10.40	10.40
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	9.10	9.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	7.00	7.00	7.00	7.00
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	5.40	5.40	5.40	3.40
Wooster	2.70	2.70	2.70	2.70

2016	2015	2014	2013	2012	2011
2.00	2.00	2.00	2.00	2.00	2.00
5.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
1.80	1.80	1.80	1.80	1.80	1.80
10.25	9.25	9.25	9.25	9.25	9.25
41.90	44.30	39.40	39.40	39.40	39.40
49.70	49.90	50.10	50.10	50.10	50.10
58.45	59.65	57.05	59.65	59.65	59.65
63.35	63.40	63.40	63.85	63.90	63.25
80.00	79.90	79.90	79.50	79.50	79.50
34.25	34.75	35.15	35.35	35.35	35.35
31.00	31.80	32.30	32.30	32.30	32.30
63.50	63.70	64.10	63.35	63.35	63.35
49.55	49.95	50.25	51.35	51.35	51.35
48.75	48.80	48.80	49.40	49.40	49.40
25.06	25.26	25.33	25.36	25.50	25.55
49.40	49.40	49.40	49.40	49.40	49.40
55.10	55.20	56.00	56.00	56.10	55.00
64.70	65.10	65.80	66.00	66.00	65.50
33.58	34.21	34.44	34.75	35.48	35.70
4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	2.00
4.85	4.85	4.85	4.85	4.85	4.85
2.60	2.60	2.60	2.60	2.60	2.60
20.80	20.80	20.80	20.80	20.80	20.80
14.40	14.40	14.40	14.40	14.40	14.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.50	4.50
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
7.00	7.00	7.00	7.00	7.00	6.70
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
3.40	3.40	3.40	3.40	3.40	3.40
2.70	2.70	2.70	2.70	2.70	4.20

(continued)

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

	2020	2019	2018	2017
Townships:				
Baughman	2.40	2.40	2.40	2.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	9.10	9.10	9.10
Clinton	6.50	6.50	6.00	6.00
Congress	5.80	5.80	5.80	5.80
East Union	8.60	8.60	8.60	8.60
Franklin	3.30	3.30	3.30	3.30
Green	2.40	2.40	3.10	3.10
Milton	8.35	8.35	7.85	7.85
Paint	10.90	10.90	10.90	10.90
Plain	5.80	5.80	5.80	5.80
Salt Creek	5.80	5.80	5.80	5.80
Sugar Creek	6.20	6.20	6.20	6.20
Wayne	3.10	3.10	3.10	3.10
Wooster	7.20	7.20	6.90	6.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	5.60	5.60	5.60	5.60
Wayne County Library	1.25	1.25	1.30	1.20
Central Fire District	3.50	3.50	3.50	3.50
Orrville Library	1.70	1.70	1.70	1.70
South Central Fire District	3.00	3.00	3.00	3.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2016	2015	2014	2013	2012	2011
2.40	2.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	8.70
7.20	7.20	7.20	7.20	7.20	7.20
9.10	8.10	8.10	8.20	8.20	8.20
6.00	6.00	6.00	6.00	5.50	5.50
5.80	5.80	5.80	5.80	5.80	5.80
8.60	6.30	6.30	6.30	6.30	6.30
3.30	3.30	3.30	3.30	3.30	3.30
3.10	3.10	3.10	3.10	3.10	3.10
7.85	7.85	6.60	6.60	6.60	6.60
10.90	10.30	10.30	10.30	10.30	10.30
5.80	4.30	4.30	4.30	4.30	4.30
5.80	5.80	5.80	5.80	5.80	5.80
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
6.90	6.90	6.90	6.90	6.90	6.90
1.00	1.00	1.00	1.00	1.00	1.00
5.60	4.30	4.30	4.30	4.30	4.30
1.20	1.20	1.25	1.25	1.25	1.25
3.50	3.50	3.00	3.00	3.00	3.00
1.70	1.70	1.70	1.70	1.70	1.70
3.00	3.00	3.00	1.50	1.50	1.50
1.00	1.00	1.00	1.00	1.00	1.00

Wayne County, Ohio
Property Tax Levies and Collections
Last Ten Collection Years

Year	Current Levy	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (1)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2020	\$ 27,430,779	\$ 23,529,929	85.78%	\$ 558,438	\$ 24,088,367	87.82%	\$ 3,532,069	12.88%
2019	23,004,217	21,274,615	92.48%	486,476	21,761,091	94.60%	1,039,779	4.52%
2018	21,601,786	20,101,649	93.06%	455,008	20,556,657	95.16%	1,041,071	4.82%
2017	21,124,519	19,783,957	93.65%	411,782	20,195,739	95.60%	928,779	4.40%
2016	18,494,423	17,224,072	93.13%	405,606	17,629,678	95.32%	803,018	4.34%
2015	18,310,912	17,518,190	95.67%	96,359	17,614,549	96.20%	924,926	5.05%
2014	17,816,882	16,546,452	92.87%	395,455	16,941,907	95.09%	904,048	5.07%
2013	17,708,491	16,878,266	95.31%	378,935	17,257,201	97.45%	378,712	2.14%
2012	17,544,791	16,068,841	91.59%	349,507	16,418,348	93.58%	917,286	5.23%
2011	17,085,052	15,631,915	91.49%	375,193	16,007,108	93.69%	953,209	5.58%

Source: Wayne County Auditor

(1) The County information does not provide the applicable year when a delinquency is collected. Thus the "total collections" represent the total collections for the year instead of total collections of a particular tax year. As a result "total collection as a percent of a total levy" can exceed 100% in any particular year. The County does not have a plan to develop a system of accounting for delinquent collections by tax year.

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2020 and 2011

		2020	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 14,840,560	0.49%
CAT Land Co., Inc.	Manufacturer	8,720,170	0.29%
Luk USA, LLC	Manufacturer	7,569,610	0.25%
Chesterland Productions	Manufacturer	6,967,810	0.23%
Haley Farms Ltd	Farm	6,351,960	0.21%
JRB Holdings LLC	Manufacturer	5,455,510	0.18%
Wooster Real Estate	Real Estate	5,272,560	0.17%
Western Reserve Mutual Casualty Company	Insurance	4,442,030	0.15%
Progressive Wooster Real Estate	Real Estate	4,270,880	0.14%
Gerstenslager Company	Manufacturer	4,106,230	0.14%
Total Top Ten Principal Taxpayers		<u>\$ 67,997,320</u>	<u>2.25%</u>
Total County Assessed Valuation		<u>\$ 3,020,049,020</u>	
		2011	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 8,570,490	0.40%
Luk USA, LLC	Manufacturer	5,635,190	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Gerstenslager Company	Manufacturer	4,260,150	0.20%
Wayne Towne Enterprise, Ltd	Retail	4,037,390	0.19%
Insite Orrville LLC	Manufacturer	3,421,300	0.16%
Sprenger Wayne Ltd. Co	Retail	3,331,750	0.15%
Scot Industries	Manufacturer	3,010,510	0.14%
Wooster Associates	Manufacturer	2,969,390	0.14%
JBR Holdings LLC	Manufacturer	2,953,890	0.14%
Total Top Ten Principal Taxpayers		<u>\$ 43,574,520</u>	<u>2.03%</u>
Total County Assessed Valuation		<u>\$ 2,167,654,080</u>	

Source: Wayne County Auditor

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

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

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2020	\$ 891,052	\$ 756,402	84.89%
2019	838,770	750,826	89.52%
2018	842,763	774,923	91.95%
2017	1,532,869	1,218,979	79.52%
2016	1,537,303	1,191,043	77.48%
2015	822,612	748,778	91.02%
2014	1,293,155	736,820	56.98%
2013	1,289,300	770,054	59.73%
2012	1,291,580	764,988	59.23%
2011	2,164,111	1,130,930	52.26%

Source: Wayne County Auditor

(1) Represents county-wide amounts collected by the County.

Wayne County, Ohio
Pledged Revenue Coverage
Sewer System Revenue Bonds
Last Ten Years

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2020	\$ 964,949	\$ 847,507	\$ 117,442	\$ 16,000	\$ 31,369	2.48
2019	1,054,103	794,828	259,275	16,000	32,069	5.39
2018	984,941	996,056	(11,115)	15,000	32,725	(0.23)
2017	951,055	800,047	151,008	14,000	33,338	3.19
2016	930,163	722,124	208,039	14,000	33,950	4.34
2015	912,910	539,676	373,234	13,000	34,519	7.85
2014	741,414	512,393	229,021	13,000	35,087	4.76
2013	810,110	562,488	247,622	12,000	35,613	5.20
2012	849,845	672,486	177,359	12,000	36,138	3.68
2011 (3)	802,327	909,441	(107,114)	1,565,000	85,474	(0.06)

(1) Excludes other operating revenues.

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

(3) Includes \$1,554,000 principal retired with proceeds from new debt issuances

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

Year	Governmental Activities				Business-Type Activities		Percentage of Personal Income	Per Capita
	General Obligation Bonds	Long-Term Improvement Notes	OPWC Loans	Lease Purchase	Sewer Bonds & Loans Payable	Total		
2020	\$ 1,654,778	\$ 1,500,000	\$ 270,359	\$ 500,408	\$ 3,523,231	\$ 7,448,776	0.72	\$ 64.37
2019	2,439,665	2,000,000	289,207	562,959	3,682,901	8,974,732	0.57	77.39
2018	3,199,552	2,500,000	188,852	-	3,848,671	9,737,075	0.50	83.91
2017	3,934,439	3,000,000	215,928	-	4,012,241	11,162,608	0.41	95.84
2016	4,649,326	3,500,000	243,004	-	4,172,513	12,564,843	0.36	108.26
2015	5,344,213	4,000,000	236,383	-	4,307,200	13,887,796	0.29	120.20
2014	6,024,100	-	146,797	-	4,229,201	10,400,098	0.38	90.38
2013	6,688,987	-	157,583	-	4,371,869	11,218,439	0.30	97.68
2012	6,746,676	-	168,369	-	4,501,437	11,416,482	0.31	99.61
2011	7,383,343	-	179,155	-	4,954,307	12,516,805	0.27	109.30

Source: Wayne County Auditor

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

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2020	\$ 1,654,778	\$ 3,020,049,020	115,710	0.05%	\$ 14.30
2019	2,439,665	2,595,270,470	115,967	0.09%	21.04
2018	3,199,552	2,471,939,750	116,038	0.13%	27.57
2017	3,934,439	2,392,494,660	116,470	0.16%	33.78
2016	3,867,133	2,375,212,530	116,063	0.16%	33.32
2015	4,074,905	2,356,632,130	115,537	0.17%	35.27
2014	5,355,442	2,216,644,050	115,071	0.24%	46.54
2013	6,020,329	2,185,616,280	114,848	0.28%	52.42
2012	6,021,162	2,167,654,080	114,611	0.28%	52.54
2011	6,637,170	2,186,122,137	114,509	0.30%	57.96

Net general obligation debt is calculated based on total general obligation bonds less balance in debt service.

(1) Bureau of Economic Analysis or www.bea.gov

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Wayne County, Ohio
Computation of Direct and Overlapping Debt
 December 31, 2020

	Governmental Activities <u>Debt Outstanding</u>	Percent Applicable to <u>County (1)</u>	Amount Applicable to <u>County</u>
Direct:			
Wayne County	\$ 3,925,545	100.00%	\$ 3,925,545
Total direct	<u>3,925,545</u>		<u>3,925,545</u>
Overlapping:			
City of Wooster	10,385,000	100.00%	10,385,000
Village of Dalton	40,700	100.00%	40,700
Village of Mount Eaton	184,600	100.00%	184,600
City of Norton	2,645,000	0.06%	1,587
City of Rittman	425,000	95.83%	407,278
City of Orrville	230,000	100.00%	230,000
Orrville City School District	10,915,000	100.00%	10,915,000
Dalton Local School District	14,321,000	100.00%	14,321,000
Chippewa Local School District	14,790,000	100.00%	14,790,000
Green Local School District	9,467,473	100.00%	9,467,473
Northwest Local School District	6,067,093	0.88%	53,390
Northwestern Local School District	860,000	94.25%	810,550
Norwayne Local School District	6,846,179	92.74%	6,349,146
Rittman Exempted Village School District	4,530,577	96.96%	4,392,847
Tuslaw Local School District	8,060,055	0.96%	77,377
West Holmes Local School District	2,920,000	2.39%	69,788
Ashland-West Holmes Career Center	11,621	7.59%	882
Wayne Public Library District	2,879,840	74.09%	2,133,673
Total overlapping	<u>95,579,138</u>		<u>74,630,291</u>
Total direct and overlapping debt	<u>\$ 99,504,683</u>		<u>\$ 78,555,836</u>

Source for Overlapping entities: Ohio Municipal Advisory Council.

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

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

	2020	2019	2018	2017
Assessed Valuation	\$ 3,020,049,020	\$ 2,595,270,470	\$ 2,471,939,750	\$ 2,392,494,660
Bonded Debt Limit (1)	74,001,226	63,381,762	60,298,494	58,312,367
Outstanding Debt:				
General Obligation Bonds	1,654,778	2,439,665	3,199,552	3,934,439
Bond Anticipation Note	1,500,000	2,000,000	2,500,000	3,000,000
Lease Purchase	500,408	562,959	-	-
Notes Payable	-	-	-	-
OPWC Loans	270,359	289,207	188,852	215,928
Revenue Bonds-Enterprise	701,000	717,000	733,000	748,000
Bonds and Loans-Enterprise	2,822,231	2,965,901	3,115,671	3,264,241
Total Outstanding Debt	<u>7,448,776</u>	<u>8,974,732</u>	<u>9,737,075</u>	<u>11,162,608</u>
Less Exemptions:				
General Obligation Bonds:				
OPWC Loans	270,359	289,207	188,852	215,928
Revenue Bonds-Enterprise	701,000	717,000	733,000	748,000
Bonds and Loans-Enterprise	2,822,231	2,965,901	3,115,671	3,264,241
Amount Available in Debt Service	-	-	-	-
Total Exemptions	<u>3,793,590</u>	<u>3,972,108</u>	<u>4,037,523</u>	<u>4,228,169</u>
Net Debt	<u>3,655,186</u>	<u>5,002,624</u>	<u>5,699,552</u>	<u>6,934,439</u>
Voted Debt Margin	<u>70,346,040</u>	<u>58,379,138</u>	<u>54,598,942</u>	<u>51,377,928</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.06%	92.11%	90.55%	88.11%
Bonded Debt Limit (2)	30,200,490	25,952,705	24,719,398	23,924,947
Outstanding Debt:				
General Obligation Bonds	1,654,778	2,439,665	3,199,552	3,934,439
Bond Anticipation Note	1,500,000	2,000,000	2,500,000	3,000,000
Lease Purchase	500,408	562,959	-	-
Notes Payable	-	-	-	-
OPWC Loans	270,359	289,207	188,852	215,928
Revenue Bonds-Enterprise	701,000	717,000	733,000	748,000
Bonds and Loans-Enterprise	2,822,231	2,965,901	3,115,671	3,264,241
Total Outstanding Debt	<u>7,448,776</u>	<u>8,974,732</u>	<u>9,737,075</u>	<u>11,162,608</u>
Less Exemptions:				
OPWC Loans	270,359	289,207	188,852	215,928
Revenue Bonds-Enterprise	701,000	717,000	733,000	748,000
Bonds and Loans-Enterprise	2,822,231	2,965,901	3,115,671	3,264,241
Amount Available in Debt Service	-	-	-	-
Total Outstanding Debt	<u>3,793,590</u>	<u>3,972,108</u>	<u>4,037,523</u>	<u>4,228,169</u>
Amount of Debt Applicable to Debt Limit	<u>3,655,186</u>	<u>5,002,624</u>	<u>5,699,552</u>	<u>6,934,439</u>
Unvoted Debt Margin	<u>\$ 26,545,304</u>	<u>\$ 20,950,081</u>	<u>\$ 19,019,846</u>	<u>\$ 16,990,508</u>

- (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.

2016	2015	2014	2013	2012	2011
<u>\$ 2,375,212,530</u>	<u>\$ 2,356,632,130</u>	<u>\$ 2,216,644,050</u>	<u>\$ 2,185,616,280</u>	<u>\$ 2,167,654,080</u>	<u>\$ 2,186,122,137</u>
57,880,313	57,415,803	53,916,101	53,140,407	52,691,352	53,153,053
4,649,326	5,344,213	6,024,100	6,688,987	6,746,676	7,383,343
3,500,000	4,000,000	-	-	-	-
-	-	-	-	-	-
-	1,000,000	-	-	-	-
243,004	236,383	146,797	157,583	168,369	179,155
762,000	776,000	789,000	802,000	814,000	826,000
3,410,513	3,531,200	3,440,201	3,569,869	3,687,437	4,128,307
<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>
243,004	236,383	146,797	157,583	168,369	179,155
762,000	776,000	789,000	802,000	814,000	826,000
3,410,513	3,531,200	3,440,201	3,569,869	3,687,437	4,128,307
782,193	1,269,308	668,658	668,658	725,514	746,173
<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>
<u>7,367,133</u>	<u>9,074,905</u>	<u>5,355,442</u>	<u>6,020,329</u>	<u>6,021,162</u>	<u>6,637,170</u>
<u>50,513,180</u>	<u>48,340,898</u>	<u>48,560,659</u>	<u>47,120,078</u>	<u>46,670,190</u>	<u>46,515,883</u>
87.27%	84.19%	90.07%	88.67%	88.57%	87.51%
23,752,125	23,566,321	22,166,441	21,856,163	21,676,541	21,861,221
4,649,326	5,344,213	6,024,100	6,688,987	6,746,676	7,383,343
3,500,000	4,000,000	-	-	-	-
-	-	-	-	-	-
-	1,000,000	-	-	-	-
243,004	236,383	146,797	157,583	168,369	179,155
762,000	776,000	789,000	802,000	814,000	826,000
3,410,513	3,531,200	3,440,201	3,569,869	3,687,437	4,128,307
<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>	<u>11,416,482</u>	<u>12,516,805</u>
243,004	236,383	146,797	157,583	168,369	179,155
762,000	776,000	789,000	802,000	814,000	826,000
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782,193	1,269,308	668,658	668,658	725,514	746,173
<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>	<u>5,395,320</u>	<u>5,879,635</u>
<u>7,367,133</u>	<u>9,074,905</u>	<u>5,355,442</u>	<u>6,020,329</u>	<u>6,021,162</u>	<u>6,637,170</u>
<u>\$ 16,384,992</u>	<u>\$ 14,491,416</u>	<u>\$ 16,810,999</u>	<u>\$ 15,835,834</u>	<u>\$ 15,655,379</u>	<u>\$ 15,224,051</u>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2020	115,710	\$ 5,371,222	\$ 46,420	3.6%
2019	115,967	5,107,121	44,039	3.2%
2018	116,038	4,860,917	41,891	2.4%
2017	116,470	4,531,622	38,908	3.1%
2016	116,063	4,467,171	38,489	4.0%
2015	115,537	4,070,642	35,232	3.8%
2014	115,071	3,906,839	33,952	3.8%
2013	114,848	3,743,453	32,595	5.9%
2012	114,611	3,526,003	30,765	6.8%
2011	114,509	3,431,385	29,966	7.7%

Sources: (1) Federal Reserve Economic Data or fred.stlouis.fed.org
(2) Bureau of Economic Analysis or www.bea.gov
(3) Ohio Bureau of Employment Services or fedstats.gov

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

Employer	Industry	2020 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	2,000	2.82%
Schaeffler	Manufacturer	2,000	2.82%
Wooster Community Hospital	Medical	1,250	1.76%
Wayne County	Governmental	871	1.23%
College of Wooster	Schools- Universities & College Academic	850	1.20%
Buehlers Fresh Foods	Retail - Grocery	800	1.13%
Artiflex	Metal Stamping (Manufacturers)	675	0.95%
Wooster Brush	Paint Brushes and Rollers	575	0.81%
Gerbert Poultry	Agriculture	550	0.78%
Ohio State University	Schools- Universities & College Academic	500	0.71%
Total		<u>10,071</u>	<u>14.21%</u>
Total Employment within the County (2)		<u>70,841</u>	

Employer	Industry	2011	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,400	2.47%
Wayne County	Government	922	1.63%
Luk USA LLC	Automotive	900	1.59%
College of Wooster	Schools- Universities & College Academic	850	1.50%
Buehlers Food	Retail - Grocery	775	1.37%
Wooster Community Hospital	Hospitals	700	1.24%
Wooster Brush	Paint Brushes and Rollers	600	1.06%
Gerstenslager Company	Automotive Stamping	526	0.93%
Ohio State University	Schools- Universities & College Academic	500	0.88%
Wal-Mart Supercenter	Department Store	500	0.88%
Total		<u>7,673</u>	<u>13.55%</u>
Total Employment within the County		<u>56,609</u>	

Sources:

- (1) Wayne County Economic Development Council
- (2) Bureau of Economic Analysis

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

	2020	2019	2018	2017
General Government				
Legislative and Executive				
Commissioners	23.00	23.00	21.00	19.50
Auditor	26.50	26.50	26.50	26.25
Treasurer	5.00	5.00	5.00	4.50
Prosecuting Attorney	31.00	30.00	32.00	29.50
Board of Elections	8.50	10.00	10.50	43.00
Recorder	3.00	4.00	4.00	4.00
Buildings and Grounds	5.00	5.00	6.25	5.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	13.00	14.00	13.00	13.25
Probate Court	6.50	6.50	5.50	6.00
Juvenile Court	19.25	20.50	19.25	19.50
Municipal Court	21.00	20.00	23.00	23.00
Clerk of Courts	26.75	28.75	27.75	33.75
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	88.50	82.75	87.75	89.25
Probation	7.00	7.00	7.00	7.00
Disaster Services	2.00	2.00	2.00	3.00
Coroner	5.50	3.50	2.75	2.00
Justice Center	16.25	16.00	17.00	16.00
Public Works				
Engineer	46.00	47.00	42.00	35.00
Building Department	5.00	5.00	5.00	4.00
Sewer District	5.00	4.00	4.00	4.00
Wayne County Airport	3.25	3.25	2.75	3.25
Health				
DD	69.75	84.00	78.25	100.50
Dog and Kennel	6.75	6.25	5.25	4.00
Human Services				
Care Center	56.00	83.75	61.00	70.75
Jobs and Family Services	75.50	56.00	74.25	59.00
Children's Services	69.00	68.50	67.00	63.00
Child Support Enforcement Agency	21.00	22.00	21.00	22.25
Veteran Services	11.00	10.00	11.00	12.00
Total	678.50	696.75	684.25	724.75

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.

2016	2015	2014	2013	2012	2011
18.75	18.75	18.50	19.50	19.00	19.00
26.50	24.00	27.50	27.00	27.00	27.00
4.50	4.00	4.25	4.00	4.00	4.00
30.00	29.25	19.50	29.25	25.50	24.50
21.00	22.00	18.50	21.00	23.50	11.00
4.00	4.00	4.00	4.00	4.00	4.00
5.00	5.00	3.00	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
19.25	20.25	20.75	20.75	21.75	21.25
6.00	5.50	5.00	4.00	4.25	4.00
18.50	18.50	19.00	18.50	17.00	20.50
21.00	20.75	21.00	21.00	21.50	22.50
29.75	32.00	32.00	32.50	32.75	32.75
0.50	1.00	0.50	0.50	0.50	0.50
82.75	80.25	79.50	77.75	73.75	67.00
2.50	2.50	2.50	2.50	2.50	2.00
3.00	2.00	2.00	2.00	2.00	2.00
2.50	2.00	2.00	2.00	2.00	2.00
14.75	16.25	18.50	18.25	17.25	20.00
46.00	46.00	44.50	44.50	43.00	43.25
5.00	6.00	5.50	4.50	4.50	4.50
3.00	3.00	3.00	3.00	3.00	4.00
2.50	2.00	0.00	0.00	0.00	0.00
106.50	113.00	132.25	138.30	163.25	187.25
4.00	2.50	0.00	0.00	0.00	0.00
63.00	60.00	62.00	64.50	70.50	76.00
68.50	57.50	61.00	60.00	61.00	64.00
65.50	63.50	63.00	62.50	61.25	58.50
22.25	22.25	23.25	22.25	23.00	22.50
12.00	12.50	12.00	12.00	12.00	5.00
<u>710.50</u>	<u>698.25</u>	<u>706.50</u>	<u>723.05</u>	<u>746.75</u>	<u>756.00</u>

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

	2020	2019	2018	2017
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	685	668	618	644
Number of meetings	53	53	53	55
Auditor				
Number of non-exempt conveyances	2,520	2,578	2,487	2,395
Number of exempt conveyances	1,845	1,791	1,768	1,859
Number of real estate transfers	4,365	4,369	4,255	4,254
Number of county parcels	59,409	59,357	59,274	59,525
Number of personal property returns	-	-	-	-
Number of checks issued	15,433	17,669	16,034	16,940
Treasurer				
Number of parcel billings	118,725	118,524	119,055	119,054
Return on portfolio	96	98	98	98
Prosecuting Attorney				
Number of cases - criminal - felony	602	679	723	500
Number of cases - criminal - municipal	1,408	1,707	2,165	2,180
Number of cases - traffic	995	1,081	1,081	1,221
Number of cases - civil	128	262	185	166
Number of township requests (2)	40	52	72	82
Board of Elections				
Number of registered voters	74,505	71,409	75,115	74,697
Number of voters last general election	54,848	20,872	74,797	24,694
Percentage of register voters that voted	73.62%	29.23%	54.08%	33.06%
Number Voting Machines	440	440	438	438
Recorder				
Number of deeds recorded	4,193	4,527	4,503	4,406
Number of mortgages recorded	4,779	3,832	3,668	3,998
Number of military discharges recorded	12	74	86	93
Buildings and Grounds				
Number of buildings	25	25	25	25
Square footage of buildings	678,724	678,724	678,724	678,724
Data Processing				
Number of users served	134	146	140	118
Central Purchasing				
Number of bid contracts awarded	74			
Number of purchase orders issued	1,630	1,741	1,550	1,649
Judicial				
Common Pleas Court				
Number of civil cases filed	426	582	565	550
Number of criminal cases filed	602	617	752	499
Number of domestic cases filed	402	418	518	404
Probation				
Average daily case load	280	275	260	299
Domestic Relations				
Number of cases filed	402	418	518	404
Number of protective orders	75	77	89	63
Probate Court (1)				
Number of civil cases filed	1,383	1,334	1,370	N/A
Juvenile Court				
Number of adjudged delinquent cases filed	245	392	298	317

2016	2015	2014	2013	2012	2011
639	617	642	595	594	626
52	52	56	56	53	55
2,303	2,402	41	2,271	2,021	1,669
1,746	1,745	91	1,909	1,709	1,521
4,049	4,147	3,886	4,180	3,730	3,190
59,461	59,068	58,970	58,953	59,041	59,000
-	-	-	-	10	19
16,264	16,265	16,327	16,590	17,921	18,271
118,142	117,948	117,912	118,086	117,996	118,016
94	93	94	95	93	94
402	365	429	691	776	416
2,057	1,828	2,129	1,991	1,983	1,773
780	716	823	1,022	905	854
354	956	1,007	988	600	580
67	140	170	165	150	135
74,797	72,454	73,018	77,698	77,698	75,486
50,485	31,735	27,297	61,356	30,678	34,121
68.00%	44.00%	37.00%	79.00%	40.00%	45.00%
438	438	432	436	431	375
4,192	4,197	3,911	3,747	3,510	3,228
3,867	3,866	3,557	4,466	4,380	3,539
87	113	97	7	4	25
25	25	22	23	24	23
678,724	678,724	678,724	690,720	690,720	686,880
118	117	120	115	115	108
1,683	1,799	1,851	1,866	1,919	-
591	431	622	692	873	812
402	370	429	405	445	416
363	385	445	495	467	598
327	372	440	455	450	450
53	385	445	495	467	598
23	36	71	75	59	83
1,459	1,414	1,429	1,469	1,517	1,447
389	365	342	381	508	389

(Continued)

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

	2020	2019	2018	2017
Municipal Court				
Number of civil cases filed	1,350	1,908	2,024	1,888
Number of criminal cases filed	8,612	13,299	13,986	14,760
Number of domestic cases filed	312	459	440	597
Probation				
Average daily case load	179+/-	202+/-	59.60	150+/-
Clerk of Courts				
Number of civil cases filed	426	582	539	842
Number of criminal cases filed	602	610	771	500
Law Library				
Law Library Budget	\$ 261,799	\$ 287,973	\$ 243,321	\$ 296,147
Number of volumes in collection	8,300	8,300	8,285	8,270
Number of electronic subscriptions	4	5	5	5
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	110	137	141	130
Prisoners booked	2,568	3,080	3,408	3,210
Prisoners released	2,600	3,079	3,402	3,203
Out of County bed days used	460	5	6	3
Enforcement				
Number of incidents reported	15,945	15,318	15,061	14,477
Number of citations issued	2,716	2,145	1,706	1,695
Number of papers served	2,855	2,886	3,467	2,657
Number of telephone calls	91,459	71,432	65,201	58,432
Number of transport hours	5,299	7,008	5,802	4,672
Number of court security hours	4,206	4,224	4,876	4,636
Disaster Services				
Number of emergency responses	52	1	-	1
Coroner				
Number of cases investigated	128	121	105	104
Number of autopsies performed	7	15	10	5
Number of referrals	302	457	454	463
Public Works				
Engineer				
Miles of roads resurfaced	66	92	37	57
Number of bridges replaced/improved	20	10	9	9
Number of culverts built/replaced/improved	58	38	58	10
Building Department				
Number of permits issued	745	719	701	706
Number of inspections performed	5,539	5,271	5,075	5,080
Sewer District				
Average daily sewage treated	425,000	425,000	425,000	375,000
Number of tap-ins	1	3	1	14
Number of customers	977	968	962	961

	2016	2015	2014	2013	2012	2011
	1,672	N/A	N/A	N/A	N/A	N/A
	13,000	N/A	N/A	N/A	N/A	N/A
	578	N/A	N/A	N/A	N/A	N/A
	77.80	73.00	68.40	106.25	N/A	74.83
	591	674	627	692	873	812
	402	370	429	405	445	416
\$	309,880	\$ 303,757	\$ 278,184	\$ 213,000	\$ 213,280	\$ 213,280
	8,260	8,240	8,215	8,185	8,135	8,112
	5	5	5	6	5	5
	117	109	114	112	117	111
	2,795	2,498	2,868	3,126	2,990	2,938
	2,773	2,386	2,881	3,123	3,010	2,941
	9	5	3	-	-	-
	13,828	13,125	10,732	10,479	10,167	8,624
	1,855	1,885	1,485	1,465	1,544	610
	2,768	2,056	2,285	2,710	3,183	4,030
	53,432	51,107	48,987	48,117	46,914	45,433
	5,170	4,871	3,658	3,258	2,210	2,026
	4,160	4,162	4,307	4,287	4,294	4,132
	4	4	9	8	-	-
	121	110	84	92	70	76
	12	15	13	12	5	12
	407	223	189	161	132	118
	13	8	18	26	37	15
	5	7	5	6	6	5
	49	24	34	34	60	30
	710	725	661	582	588	509
	5,146	5,438	4,591	4,232	3,897	3,762
	375,000	375,000	425,000	374,706	412,367	427,000
	7	8	1	2	4	4
	954	935	930	923	882	880

(Continued)

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

	2020	2019	2018	2017
Health				
DD				
Number of students enrolled				
Early intervention program	137	134	127	115
Preschool	9	11	13	15
School age	35	36	26	34
Number employed at workshop	N/A	N/A	N/A	N/A
Average client count by service type				
N.A.W. Habilitation	N/A	N/A	N/A	N/A
N.A. W. Sheltered Employment	N/A	N/A	N/A	N/A
N.A. W. Enclave/Supported Employ.	N/A	N/A	N/A	N/A
Individual Work Placement	N/A	67	67	67
Pre - ETS	64	98	93	-
Human Services				
Jobs and Family Services				
Average client count - food stamps	9,431	8,743	9,028	10,277
Average client count - day care	874	811	719	556
Average client count - WIA	8	17	26	26
Average client count - heating assistance	33	46	39	65
Average client count - job placement	1,645	2,530	1,818	3,157
Children's Services				
Average client count - foster care	124	133	131	116
Average client count - adoption	17	17	14	16
Child Support Enforcement Agency				
Average number of active support orders	5,943	6,011	5,895	5,963
Percentage collected	77.42%	77.21%	77.52%	78.09%
Veteran Services				
Number of clients served	83	116	147	139
Amount of benefits paid to County residents	\$ 103,271	\$ 187,297	\$ 166,013	\$ 180,989
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	1	-	-	-
Number of jobs created	-	-	-	-
Number of jobs retained	-	-	-	-
Risk Management				
Number of claims	N/A	N/A	26	13

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

(2) Estimated

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

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

N/A - Information not readily available.

Source: County departmental records.

2016	2015	2014	2013	2012	2011
112	94	93	72	70	70
15	16	23	34	35	32
37	40	52	66	66	72
N/A	N/A	N/A	242	255	268
N/A	N/A	N/A	110	114	116
N/A	N/A	N/A	117	124	135
4	11	5	6	6	6
65	46	41	9	11	11
-	-	-	-	-	-
10,954	11,372	11,851	12,683	12,784	13,077
570	603	368	382	415	5,436
82	119	115	120	335	399
50	34	27	38	69	135
7,615	6,977	7,310	9,514	9,106	7,090
131	127	111	93	89	99
15	31	21	20	15	23
6,021	6,348	6,498	6,502	6,427	7,054
77.58%	77.00%	76.50%	75.90%	76.00%	74.50%
155	160	182	226	224	247
\$ 96,281	\$ 224,898	\$ 220,930	\$ 294,282	\$ 280,782	\$ 311,239
N/A	N/A	N/A	N/A	N/A	N/A
1	-	-	-	1	-
8	-	-	-	3	-
8	-	-	-	8	-
24	23	-	-	-	-

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

	2020	2019	2018	2017
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
Auditor				
Administrative office space	5,366	5,366	5,366	5,366
Treasurer				
Administrative office space	2,967	2,967	2,967	2,967
Prosecuting Attorney				
Administrative office space	5,960	5,960	5,960	5,960
Board of Elections				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	438	438	438	438
Recorder				
Administrative office space	3,337	3,337	3,337	3,337
Buildings and Grounds				
Administrative office space	615	615	615	615
Data Processing				
Administrative office space	472	472	472	472
Central Purchasing				
Administrative office space	132	132	132	132
Risk Management				
Administrative office space	140	140	140	140
Judicial				
Common Pleas Court				
Number of court rooms	4	4	4	4
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	3	3	3	3
Municipal Court				
Number of court rooms	3	3	3	3
Clerk of Courts				
Administrative office space	7,220	7,220	7,220	7,220
Domestic Relations				
Administrative office space	1,200	1,200	1,200	1,200
Law Library				
Administrative office space	2,491	2,491	2,491	2,491
Information Technology				
Administrative office space	787	787	787	787
Public Safety				
Sheriff				
Jail capacity	120	120	120	120
Number of patrol vehicles	28	22	22	22
Probation				
Administrative office space	2,825	2,825	2,825	2,825
Disaster Services				
Number of emergency response vehicles	2	2	2	2

2016	2015	2014	2013	2012	2011
2,950	2,950	2,950	2,950	2,392	2,392
5,366	5,366	5,366	5,366	5,366	5,366
2,967	2,967	2,967	2,967	2,967	2,967
5,960	5,960	5,960	5,960	5,960	5,960
4,473	4,473	4,473	4,473	4,473	4,473
432	432	432	375	375	375
3,337	3,337	3,337	3,337	3,337	3,337
615	615	615	615	615	615
472	472	472	472	472	472
132	132	132	132	132	132
140	140	140	140	140	140
4	4	4	4	4	4
1	1	1	1	1	1
3	3	3	3	3	3
3	3	3	3	3	3
7,220	7,220	7,220	7,220	7,220	7,220
1,200	1,200	1,200	1,200	1,200	1,200
2,491	2,491	2,491	2,491	2,491	2,491
787	787	787	787	787	787
120	120	120	120	120	120
24	29	32	30	28	29
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	2	2

(Continued)

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

	2020	2019	2018	2017
Coroner				
Number of emergency response vehicles	1	1	1	1
Public Works				
Engineer				
Centerline miles of roads	499	499	500	499
Number of bridges	490	492	492	494
Number of culverts-estimated	2,619	2,647	2,824	2,550
Number of traffic signs-estimated	9,950	9,314	10,123	8,500
Number of vehicles	58	57	62	62
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	7	7	8
Number of pumping stations	15	15	14	14
Miles of sewer lines	40	40	32	26
Health				
DD				
Number and type of facilities	2	2	3	3
Number of busses	8	8	8	12
Human Services				
Jobs and Family Services				
Administrative office space	23,645	23,645	23,645	23,645
Number of vehicles	3	3	3	3
Children's Services				
Administrative office space	27,075	27,075	27,075	27,075
Number of vehicles	10	10	1	1
Child Support Enforcement Agency				
Administrative office space	2,981	2,981	2,981	2,981
Number of vehicles	1	1	1	1
Veteran Services				
Administrative office space	3,069	3,069	3,069	3,069
Number of vehicles	3	3	3	3

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

2016	2015	2014	2013	2012	2011
1	1	1	1	1	1
500	500	500	499	499	499
494	487	487	488	490	490
2,550	2,550	2,550	2,500	2,500	2,500
8,500	8,000	8,000	8,000	8,000	8,000
61	60	60	61	61	61
1,881	1,881	1,881	1,881	1,881	1,881
7	7	8	8	8	9
14	14	12	12	12	11
26	26	23	23	23	23
4	4	4	4	4	4
14	15	23	23	29	29
23,645	23,645	23,645	23,645	23,645	23,645
3	3	3	3	3	3
27,075	27,075	27,075	27,075	27,075	27,075
1	1	1	1	1	1
2,981	2,981	2,981	2,981	RENTAL	RENTAL
1	1	1	1	2	2
3,069	3,069	3,069	3,069	3,069	3,069
3	3	2	2	2	2

WAYNE COUNTY ELECTED OFFICIALS

December 31, 2020

Auditor

Jarra Underwood

Clerk of Courts

Tim Neal

Engineer

Scott Miller

Probate Judge

Latecia Wiles

Coroner

Amy Jolliff

Prosecutor

Dan Lutz

Sheriff

Travis Hutchinson

Treasurer

Melissa Koch

Recorder

Jane Carmichael

Board of Commissioners

Ron Amstutz

Becky Foster

Sue Smail

Common Pleas Judges

Corey Spitzer

Mark Wiest

Municipal Judges

Michael Rickett

Timothy VanSickle



OHIO AUDITOR OF STATE KEITH FABER



WAYNE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/2/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov