



OHIO AUDITOR OF STATE  
**KEITH FABER**





WAYNE COUNTY  
DECEMBER 31, 2022

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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>(Passed through the Ohio Department of Development Services Agency)</i>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-21-1CZ-1		\$ 35,678
Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii				<u>35,678</u>
Total U.S. Department of Housing and Urban Development				<u>35,678</u>
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>				
<i>(Passed through the Ohio Office of Budget and Management)</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Not Available		10,256,525
Total U.S. Department of Treasury				<u>10,256,525</u>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>(Passed through the Ohio Office of Criminal Justice Services)</i>				
Violence Against Women Formula Grants	16.588	2021-WF-VA2-8927 2021-WF-VA2-8913		34,698 47,144
Total Violence Against Women Formula Grants				<u>81,842</u>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2023-VOCA-135105892 2022-VOCA-134715493 2023-VOCA-135105954 2022-VOCA-134715453		18,638 46,422 5,918 18,585
Total Crime Victim Assistance				<u>89,563</u>
Total U.S. Department of Justice				<u>171,405</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Emergency Management Performance Grants	97.042	EMC-2021-EP-00002		92,794
COVID-19 Emergency Management Performance Grants	97.042	EMC-2021-EP-00007		32,785
Total Emergency Management Performance Grants				<u>125,579</u>
Hazard Mitigation Grant	97.039	FEMA-DR-4447.09R-OH		36,603
<i>(Passed through the Ohio Secretary of State)</i>				
2018 HAVA Election Security Grant	90.404	Not Available		1,704
Total U.S. Department of Homeland Security				<u>163,886</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster:				
Special Education_Grants to States	84.027A	071191-6SBF-23 071191-6SBF-22		12,421 3,605
COVID-19 Special Education_Grants to States	84.027X	Not Available		1,263
Total Special Education Cluster				<u>17,289</u>
COVID-19 -Education Stabilization Fund- Governor's Emergency Education Relief (GEER)	84.425C	Not Available		26,619
Total U.S. Department of Education				<u>43,908</u>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-7006	52,111	357,306
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			-	24,754
Total Supplemental Nutrition Assistance Program Cluster			52,111	382,060
Total U.S. Department of Agriculture			<b>52,111</b>	<b>382,060</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>(Direct Award)</i>				
COVID-19 - Provider Relief Fund	93.498	Not Available		107,918
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2223-11-7008		84,461
<i>Temporary Assistance for Needy Families Cluster</i>				
Temporary Assistance for Needy Families	93.558	G-2223-11-7006	1,089,556	2,431,133
		G-2223-11-7008	-	1,522
COVID-19 Temporary Assistance for Needy Families		G-2223-11-7006	-	5,127
Total Temporary Assistance for Needy Families Cluster			<b>1,089,556</b>	<b>2,437,782</b>
Child Support Enforcement	93.563	G-2223-11-7007		852,681
<i>Child Care and Development Block Grant Cluster:</i>				
Child Care and Development Block Grant	93.575	G-2223-11-7006		102,638
Total Child Care and Development Fund Cluster				102,638
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-7008		69,263
Foster Care_Title IV-E	93.658	G-2223-11-7008		1,847,023
Adoption Assistance	93.659	G-2223-11-7008		1,189,121
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant	93.667	MR-85	-	60,487
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-2223-11-7006	599,575	974,641
Total Social Services Block Grant			<b>599,575</b>	<b>1,035,128</b>
John H Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-7008		41,490
COVID-19 - John H Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-7008		2,809
Total John H Chafee Foster Care Program for Successful Transition to Adulthood				44,299
COVID-19 - Elder Abuse Prevention Interventions Programs	93.747	G-2223-11-7006		4,356
Children's Health Insurance Program	93.767	G-2223-11-7006		69,683
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	G-2223-11-7006		1,045,785
		G-2223-11-7008		5,635
Total Medicaid Cluster				1,051,420
Total U.S. Department of Health and Human Services			<b>1,689,131</b>	<b>8,895,773</b>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<i>(Passed through the Ohio Department of Public Safety)</i>				
Highway Safety Cluster				
State and Community Highway Safety	20.600	STEP-2023-WCSO-00054 STEP-2022-WCSO-00052		1,885 7,967
Total Highway Safety Cluster				<u>9,852</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2023-WCSO-00054 IDEP-2022-WCSO-00052		1,337 8,703
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>10,040</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	106288 106881 107966 114811 115299		1,045,887 67,783 657,502 136,500 458,408
Total Highway Planning and Construction Cluster				<u>2,366,080</u>
<i>(Direct Award)</i>				
Airport Improvement Program	20.106	3-39-0093-029-2022		80,219
Total Airport Improvement Program				<u>80,219</u>
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP		17,302
Total Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>17,302</u>
Total U.S. Department of Transportation				<u>2,483,493</u>
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Services Cluster				
Employment Service/Wagner-Peyser Funded Activities	17.207	ES-38750-22-55-A-39		14,148
Total Employment Services Cluster				<u>14,148</u>
Unemployment Insurance	17.225	UI-35668-21-55-A-39/UI-39499-23-60-A-39		147,102
Trade Adjustment Assistance	17.245	TA-38698-22-55-A-39		2,208
Workforce Investment Act Cluster:				
WIOA Adult Program	17.258	AA-34812-20-55-A-39/AA-36339-21-55-A-39/AA-38549-22-55-A-39	-	211,643
WIOA Youth Activities	17.259	AA-36339-21-55-A-39/AA-38549-22-55-A-39	131,990	131,990
WIOA Dislocated Worker Formula Grants	17.278	AA-33249-19-55-A-39/AA-36339-21-55-A-39/AA-38549-22-55-A-39	-	96,599
Total Workforce Investment Act Cluster			<u>131,990</u>	<u>440,232</u>
Total U.S. Department of Labor			<u>131,990</u>	<u>603,690</u>
TOTAL			<u>\$ 1,873,232</u>	<u>\$ 23,036,418</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, 2022**

**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) under programs of the federal government for the year ended December 31, 2022. 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 to not 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 and 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 pass-through entity, 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, 2022 is \$18,061 for the HOME Program and \$201,002 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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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, 2022, 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, 2023.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2023

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## 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**

#### ***Opinion on Each Major Federal Program***

We have audited Wayne County's, (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Wayne County's major federal programs for the year ended December 31, 2022. Wayne County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Wayne County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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, 2022, 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, 2023. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management 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, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 28, 2023

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**WAYNE COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2022**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	AL # 21.027 - Coronavirus State and Local Fiscal Recovery Funds AL # 20.205 – Highway Planning and Construction Cluster AL # 93.778 – Medicaid Cluster AL # 10.561 – Supplemental Nutrition Assistance Program (SNAP) Cluster AL # 17.258/17.259/17.278 – WIOA Cluster
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

None noted.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None noted.

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WAYNE COUNTY  
COMMISSIONERS

Sue A. Smail ★ Jonathan Hofstetter ★ Ron Amstutz

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**2 CFR 200.511(b)**  
**DECEMBER 31, 2022**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2021-001	Financial Reporting – Material Weakness	Corrected	



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**ANNUAL  
COMPREHENSIVE  
FINANCIAL  
REPORT  
WAYNE COUNTY,  
OHIO**

**FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2022**

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**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT OF  
WAYNE COUNTY, OHIO**

**FOR THE YEAR ENDED DECEMBER 31, 2022**

**PREPARED BY AUDITOR'S OFFICE  
JARRA UNDERWOOD, AUDITOR  
428 WEST LIBERTY STREET  
WOOSTER, OHIO**

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# INTRODUCTION



The City of Orrville was established in 1864.  
The City was strongly connected to the Railroad mostly as a water and fire wood stop for early train engines.  
The City's current population is 8,471.



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**Wayne County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*

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**Wayne County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2022*

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*Jarra L. Underwood*  
**WAYNE COUNTY AUDITOR**  
428 West Liberty Street • Wooster, Ohio 44691  
330.287.5430 • fax 330.287.5436  
[www.waynecountyauditor.org](http://www.waynecountyauditor.org)

June 28, 2023

To the Citizens of Wayne County  
And to the Board of County Commissioners  
Honorable Ron Amstutz, Commissioner  
Honorable Jonathon Hofstetter, Commissioner  
Honorable Sue Smail, Commissioner

As Auditor of Wayne County, I am pleased to present the Wayne County Annual Comprehensive Financial Report for the fiscal year ending December 31, 2022. 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

Real Estate: Property Values, Homestead, CAUV, Assessments and Appraisers  
General Fund: Licensing, Manufactured Homes, Payroll, Budgetary and Weights & Measures  
GIS: Aerials and Mapping

## **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 13<sup>th</sup> largest county in Ohio encompassing 555 square miles, and 24<sup>th</sup> largest in population with over 117,000 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. A three-member Board of Commissioners, elected at-large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The board of commissioners creates and adopts the annual operating budget and approves expenditures of County funds. The Auditor serves as the fiscal officer and property tax assessor for the County. The Treasurer collects property taxes and is the custodian of all funds. Other elected officials, servicing four-year terms each, include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder and Sheriff. Common Pleas Judges, County Municipal Judges and Juvenile and Probate Judges are also elected on a countywide basis, each elected to six-year terms.

As chief fiscal officer, the auditor is responsible for maintaining the County's centralized accounting, payroll, and benefits system; for preparing the annual comprehensive 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.

As the Sealer of Weights and Measures, the Auditor acts in concert with the National Institute of Standards and Technology (NIST) and the Ohio Department of Agriculture-Weights and Measures Division.

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.

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.

## **LOCAL ECONOMY**

Wayne County has a vibrant, international manufacturing community that has prospered. Companies like Artiflex, JLG, J.M. Smucker, Schaeffler, 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 65 percent of real estate taxes are paid by agricultural/residential owners and 35 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.

The total workforce in Wayne County is 60,600, with over 4,500 employers. Manufacturing is the largest group employing over 15,000.

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.

Wayne County is bordered by Ashland, Holmes, Medina, Stark and Summit Counties.

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 2022 was 2.6%, lower than the State average of 4.0% and lower than the national average of 3.6%.

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 2,035 farms with rich soil and plentiful water supply continue to support a strong agricultural economy.

## **INITIATIVES**

Wayne County offers a competitive tax environment with low property, income and sales taxes compared to neighboring communities. In 2022 residential and agricultural expansion added \$54 million to the tax base in the County. The total commercial and industrial development exceeded \$40 million.

The following companies started or completed projects in 2022:

Daisy Brand

Flextur

Jarrett Companies

The J.M. Smucker Company

Weaver Commercial Contractor

670 jobs were created in 2022 with Wayne County Employers investing more than \$209 million in the County.

Wayne County Government is dedicated to enhancing and preserving the quality of life in the County. Two new Community Reinvestment Areas (CRA) were established in 2022 in the Villages of Dalton and Shreve. CRA's have proved to be a vital development tool within the County.

## **PLANS FOR 2023 AND BEYOND**

The Congress of the United States approved the American Rescue Plan Act (ARPA) which will provide funding of \$22.5 million to Wayne County.

In response to growing concerns with the operation of the Wayne County Justice Center, an architect was hired to assist with the expected cost for the expansion and renovation of the jail facility. The two-phase project is estimated to cost \$33 million. The new construction is slated to begin in 2023, and the renovation in 2024.

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 considering future projects. The general fund budget is managed conservatively 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 custodial 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 twenty second 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 like 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 2022 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 Funds*** – 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 self-insurance internal service fund has \$(1,683,062) in net position on December 31, 2022. 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 \$286,280,240 on December 31, 2022. 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, 2022, 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 annual comprehensive 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***

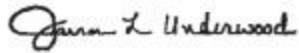
The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report for the fiscal year ended December 31, 2021. This was the twenty sixth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. This current report continues to conform to the Certificate of Achievement program requirements and is being submitted to GFOA.

## **Acknowledgments**

This Annual Comprehensive 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, 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 cursive script that reads "Jarra L. Underwood".

Jarra L. Underwood  
Wayne County Auditor

**Wayne County, Ohio**  
*Elected Officials Roster*  
*December 31, 2022*

***Board of Commissioners***

Jonathon Hofstetter  
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***

Latecia Wiles

***Prosecutor***

Angela Wypasek

***Recorder***

Jane Carmichael

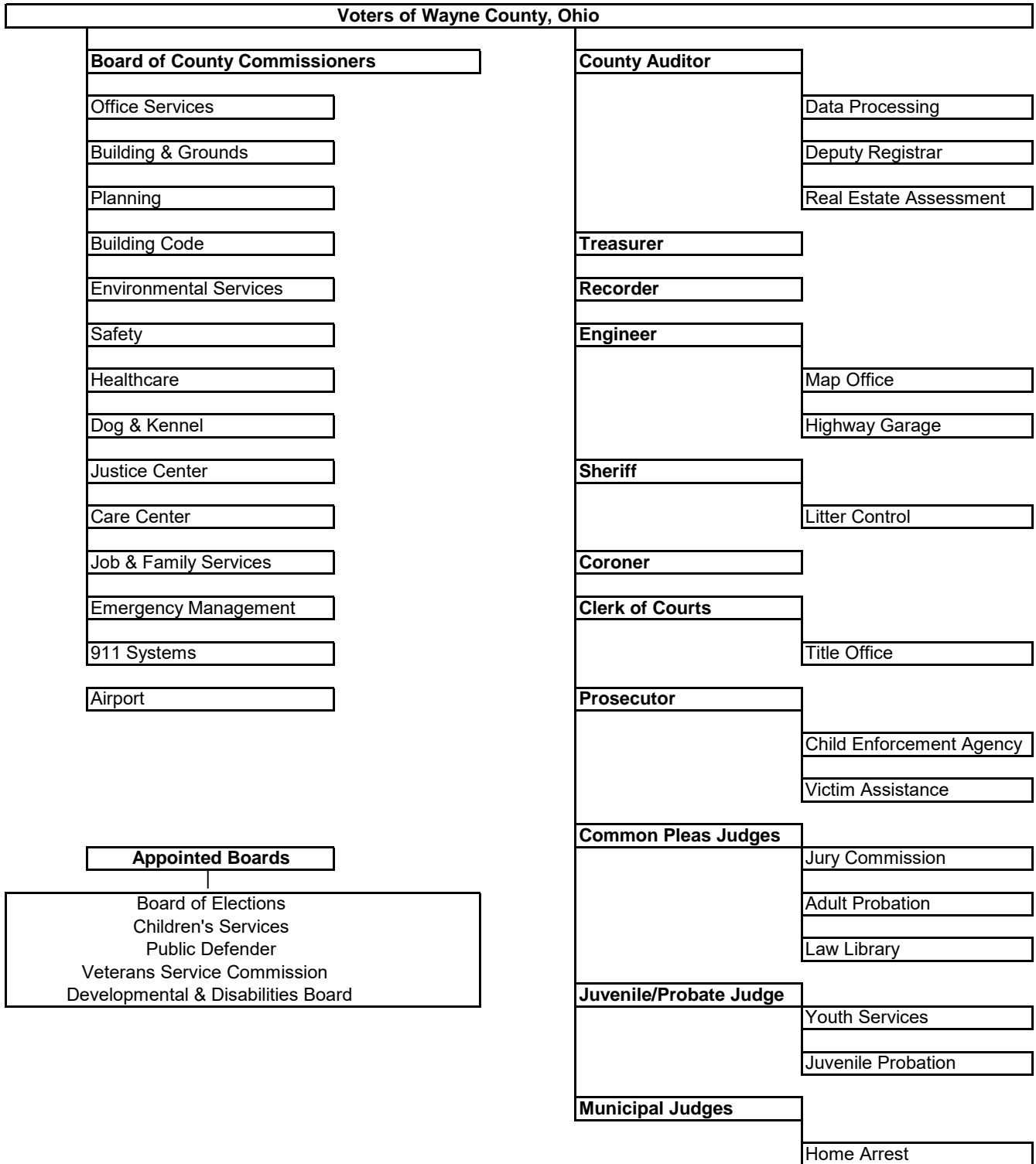
***Sheriff***

Travis Hutchinson

***Treasurer***

Melissa Koch

**WAYNE COUNTY, OHIO  
ORGANIZATION CHART  
DECEMBER 31, 2022**





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Wayne County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

# FINANCIALS



The first settlers arrived in 1817.  
Mayor-Council-Manager form of government  
was established by Charter in 1960.  
The City's current population is 6,153



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# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Wayne County, Ohio as of December 31, 2022, 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, Children Services Board, and State and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

---

Efficient • Effective • Transparent

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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, the identify accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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, 2023

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**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*

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, 2022. 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 2022 are as follows:

- The total net position of the County increased \$27,096,239. Net position of governmental activities increased \$27,242,363 over 2021 net position. Net position of business-type activities decreased \$146,124 over 2021 net position.
- General revenues accounted for \$56,436,649 of the total governmental activities revenue. Program specific revenues accounted for \$54,538,625 of the total governmental activities revenue.
- Governmental activities capital assets decreased \$248,096. Business-type activities capital assets decreased \$760,113.
- The County had \$83,176,285 in expenses related to governmental activities; \$54,538,625 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$56,436,649 were sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$42,003,771 in 2022, and expenditures of \$29,734,757 in 2022. Other revenue in the General fund increased due to receipt of State and Local Fiscal Recovery monies. See supplemental schedule – General Fund Cash Basis to GAAP Basis Reconciliation for more information on the General fund.
- The County Board of Developmental Disabilities (DD) Special Revenue fund, the County's second largest major fund, had revenues of \$15,188,497 in 2022. The expenditures totaled \$11,083,554 in 2022.
- In the General fund, the actual budget basis revenues came in \$2,879,270 higher than the final budget, and actual budget basis expenditures were \$2,090,399 lower than the amount in the final budget.

**Using this Annual Comprehensive 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*  
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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 eight 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 2022?" 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.

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

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*

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, Wayne County Care Center, and State and Local Fiscal Recovery special revenue funds, as well as, the County Building Construction capital projects fund. 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.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2022**

**Custodial Funds**

Custodial funds are used to account for resources held for the benefit of parties outside the County. Custodial 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 custodial 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 2022 compared to 2021.

Table 1 - Net Position

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021 Restated	Change
<b>Assets</b>						
Current & Other Assets	\$ 133,097,842	\$ 118,996,957	\$ 14,100,885	\$ 2,857,979	\$ 2,619,973	\$ 238,006
Net Pension/OPEB Asset	6,600,479	3,761,381	2,839,098	98,701	52,020	46,681
Capital Assets	67,398,889	67,646,985	(248,096)	21,969,928	22,730,041	(760,113)
<i>Total Assets</i>	<u>207,097,210</u>	<u>190,405,323</u>	<u>16,691,887</u>	<u>24,926,608</u>	<u>25,402,034</u>	<u>(475,426)</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges	-	29,609	(29,609)	-	-	-
Pension & OPEB	8,983,229	7,372,987	1,610,242	221,564	297,224	(75,660)
<i>Total Deferred Outflows of Resources</i>	<u>8,983,229</u>	<u>7,402,596</u>	<u>1,580,633</u>	<u>221,564</u>	<u>297,224</u>	<u>(75,660)</u>
<b>Liabilities</b>						
Current & Other Liabilities	19,580,037	19,912,719	(332,682)	98,971	278,867	(179,896)
Long-Term Liabilities:						
Due Within One Year	1,028,252	1,841,594	(813,342)	205,805	195,946	9,859
Due In More Than One Year:						
Net Pension Liability	19,041,341	30,987,880	(11,946,539)	274,395	431,579	(157,184)
Other Amounts	3,052,430	3,075,666	(23,236)	3,123,038	3,218,031	(94,993)
<i>Total Liabilities</i>	<u>42,702,060</u>	<u>55,817,859</u>	<u>(13,115,799)</u>	<u>3,702,209</u>	<u>4,124,423</u>	<u>(422,214)</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes Levied for the Next Year	23,714,788	23,529,358	185,430	-	-	-
Leases	-	-	-	158,114	229,643	(71,529)
Pension & OPEB	29,171,990	25,211,464	3,960,526	434,380	345,599	88,781
<i>Total Deferred Inflows of Resources</i>	<u>52,886,778</u>	<u>48,740,822</u>	<u>4,145,956</u>	<u>592,494</u>	<u>575,242</u>	<u>17,252</u>
Net Investment in Capital Assets	67,065,761	66,510,310	555,451	18,705,200	19,300,718	(595,518)
Restricted	72,416,719	52,504,259	19,912,460	-	-	-
Unrestricted	(18,990,879)	(25,765,331)	6,774,452	2,148,269	1,698,875	449,394
<i>Total Net Position</i>	<u>\$ 120,491,601</u>	<u>\$ 93,249,238</u>	<u>\$ 27,242,363</u>	<u>\$ 20,853,469</u>	<u>\$ 20,999,593</u>	<u>\$ (146,124)</u>



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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. In a prior year, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revised 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 net OPEB asset and 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/asset 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/asset and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net position. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, sewer mains and the airport. 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 2022, it was caused by an increase in cash in the County Building Construction fund primarily due to transfers from the General fund for the Justice Center construction project. Net OPEB asset also increased during 2022. Capital Assets decreased slightly in governmental activities as depreciation exceeded additions. Current liabilities for governmental activities decreased in notes payable due to the retirement of the 2021 county building improvement note. Long-term liabilities decreased due to the change in net pension accruals and decreased debt obligation due to principal retirements.

Current and other assets increased in business-type activities during 2022 primarily due to an increase in pooled cash and investments due to normal operations. Capital assets decreased slightly in business-type activities as depreciation exceeded additions. Long-term liabilities decreased due to the change in net pension accruals.

A portion of the County's government-wide net position represents resources that are subject to external restrictions on how they may be used. The deficit of unrestricted net position in government-wide activities may be used to meet the government's ongoing obligations to citizens and creditors.

**Wayne County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2022**

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 2022 and 2021:

Table 2 - Change in Net Position

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
<b>Revenues</b>						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 14,475,350	\$ 13,338,445	\$ 1,136,905	\$ 2,009,500	\$ 1,514,710	\$ 494,790
Operating Grants, Contributions & Interest	36,541,411	26,358,089	10,183,322	-	124,804	(124,804)
Capital Grants, Contributions & Interest	3,521,864	1,760,560	1,761,304	-	-	-
<i>Total Program Revenues</i>	<u>54,538,625</u>	<u>41,457,094</u>	<u>13,081,531</u>	<u>2,009,500</u>	<u>1,639,514</u>	<u>369,986</u>
<b>General Revenues</b>						
Property Taxes	22,993,850	22,720,009	273,841	-	-	-
Sales Tax	16,808,338	15,781,767	1,026,571	-	-	-
Grants and Entitlements	5,847,204	5,258,288	588,916	-	-	-
Investment Earnings	(3,015,423)	(372,849)	(2,642,574)	16,269	13,344	2,925
Miscellaneous	13,802,680	2,189,966	11,612,714	72,896	89,456	(16,560)
<i>Total General Revenues</i>	<u>56,436,649</u>	<u>45,577,181</u>	<u>10,859,468</u>	<u>89,165</u>	<u>102,800</u>	<u>(13,635)</u>
<i>Total Revenues</i>	<u>110,975,274</u>	<u>87,034,275</u>	<u>23,940,999</u>	<u>2,098,665</u>	<u>1,742,314</u>	<u>356,351</u>
<b>Program Expenses</b>						
<i>General Government</i>						
Legislative and Executive	15,488,187	7,953,331	7,534,856	-	-	-
Judicial	10,120,256	4,729,533	5,390,723	-	-	-
Public Safety	13,416,461	5,697,989	7,718,472	-	-	-
Public Works	10,912,757	9,588,498	1,324,259	-	-	-
Health	899,117	3,491,899	(2,592,782)	-	-	-
Human Services	31,391,133	22,979,215	8,411,918	-	-	-
Economic Development Assistance	703,704	889,912	(186,208)	-	-	-
Other	195,444	-	195,444	-	-	-
Interest and Fiscal Charges	49,226	104,202	(54,976)	-	-	-
Sanitary Sewer District	-	-	-	1,383,329	1,423,559	(40,230)
Wayne County Airport	-	-	-	1,418,086	865,285	552,801
<i>Total Expenses</i>	<u>83,176,285</u>	<u>55,434,579</u>	<u>27,741,706</u>	<u>2,801,415</u>	<u>2,288,844</u>	<u>512,571</u>
Net Transfers	(556,626)	(5,918,913)	5,362,287	556,626	5,918,913	(5,362,287)
<i>Change in Net Position</i>	27,242,363	25,680,783	1,561,580	(146,124)	5,372,383	(5,518,507)
<i>Net Position Beginning of Year</i>	<u>93,249,238</u>	<u>67,568,455</u>	<u>25,680,783</u>	<u>20,999,593</u>	<u>15,627,210</u>	<u>5,372,383</u>
<i>Net Position End of Year</i>	<u>\$ 120,491,601</u>	<u>\$ 93,249,238</u>	<u>\$ 27,242,363</u>	<u>\$ 20,853,469</u>	<u>\$ 20,999,593</u>	<u>\$ (146,124)</u>

The County's overall net position increased from the prior year. The reasons for this overall increase is discussed in the following sections for governmental activities and business-type activities.

**Governmental Activities**

Governmental net position reported an overall increase in 2022. 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.

Revenues increased in 2022 as program revenues for governmental activities increased, which was primarily caused by an increase in funding from the federal bridge program. In addition, general revenues increased primarily due to increased sales tax, local government and casino tax distributions. Transfers decreased from 2021 due to the capital asset transfer between governmental

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*

and business-type activities in the prior year. Overall, program expenses also increased in 2022 due to the impact of net pension and OPEB accruals.

**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.

Table 3 below provides a summary of the County's fund balance for 2022 compared to 2021.

Table 3 - Change in Fund Balance

	Fund Balance 12/31/2022	Fund Balance 12/31/2021	Increase (Decrease)
General	\$ 8,797,542	\$ 14,913,604	\$ (6,116,062)
Motor Vehicle and Gas Tax	2,280,526	2,818,089	(537,563)
County Board of DD	17,877,353	13,903,115	3,974,238
Job and Family Services	1,183,359	1,388,220	(204,861)
Wayne County Care Center	3,814,844	4,866,205	(1,051,361)
Children Services Board	9,207,845	8,335,236	872,609
State and Local Fiscal Recovery	-	-	-
County Building Construction	25,080,010	10,989,111	14,090,899
Other Governmental	9,851,311	7,698,682	2,152,629
<i>Total</i>	<u>\$ 78,092,790</u>	<u>\$ 64,912,262</u>	<u>\$ 13,180,528</u>

The General fund reported a decrease in fund balance as compared to 2021 due to transfers to other funds and the impact of the fair market value adjustment on investments. In addition, the General fund recognized a large increase in Other revenues from receipts from the ARPA fund \$10,000,000 loss revenue exemption.

There were no significant events that impacted the change in fund balance for the Job and Family Services fund.

The Motor Vehicle and Gas Tax fund reported a decrease in fund balance as compared to 2021. 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. In addition, transfers out to finance debt service retirement had an impact in 2022.

The Wayne County Care Center fund reported a decrease, while the County Board of DD fund reported an increase in fund balance as compared to 2021. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

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*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*

The Children Services Board fund reported an increase in fund balance as compared to 2021 as grants and tax revenue exceeded reported costs due to the timing of services provided.

In the State and Local Fiscal Recovery fund, the County received additional federal American Rescue Plan Act funding during the year.

The County Building Construction fund reported an increase in fund balance due to an increase in transfers in and intergovernmental revenue for projects to be performed in the near future.

***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 were amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount increased during the year. Actual revenues exceeded final budgeted amounts, with the largest excess reported within taxes.

The final budget for expenditures exceeded final costs. 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.

***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.

Neither enterprise fund reported any significant changes during 2022.

**Capital Assets and Debt Administration**

***Capital Assets***

During 2022, the County completed several bridge projects and began renovations to the County jail facilities that were capitalized in governmental activities. The only other impactful item to capital assets was annual depreciation. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

***Debt Administration***

In 2022, the County retired a \$1.5 million building improvement note that was issued 2021. During 2022, the County refinanced bonds with two OWDA loans with lower interest rates. See Note 11 and 12 to the basic financial statements for more detail on the long term debt of governmental and business-type activities.

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*Management's Discussion and Analysis*  
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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.

**Wayne County, Ohio**  
*Statement of Net Position*  
*December 31, 2022*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 89,933,450	\$ 1,915,751	\$ 91,849,201
Cash and Investments:			
In Segregated Accounts	94,567	-	94,567
With Fiscal Agents	17,902	-	17,902
Receivables:			
Property and Other Local Taxes	27,269,972	-	27,269,972
Accounts	614,075	122,628	736,703
Sales Taxes	4,108,699	-	4,108,699
Due from Other Governments	10,315,860	328,329	10,644,189
Leases Receivable	-	158,114	158,114
Internal Balances	(3,761)	3,761	-
Materials and Supplies Inventory	237,722	-	237,722
Special Assessments Receivable	-	329,396	329,396
Loans Receivable	306,597	-	306,597
Prepaid Items	202,759	-	202,759
Net OPEB Asset	6,600,479	98,701	6,699,180
Non-Depreciable Capital Assets	4,912,913	2,219,612	7,132,525
Depreciable Capital Assets, Net	62,485,976	19,750,316	82,236,292
<i>Total Assets</i>	<u>207,097,210</u>	<u>24,926,608</u>	<u>232,023,818</u>
<b>Deferred Outflows of Resources</b>			
Pension	8,765,193	188,716	8,953,909
OPEB	218,036	32,848	250,884
<i>Total Deferred Outflows of Resources</i>	<u>8,983,229</u>	<u>221,564</u>	<u>9,204,793</u>
<b>Liabilities</b>			
Accounts Payable	2,256,602	73,406	2,330,008
Contracts Payable	544,926	-	544,926
Accrued Wages and Benefits	1,231,547	14,405	1,245,952
Matured Compensated Absences Payable	7,363	-	7,363
Payroll Withholdings Payable	716,230	-	716,230
Due to Other Governments	698,282	11,160	709,442
Claims Payable	1,398,127	-	1,398,127
Unearned Revenue	12,684,940	-	12,684,940
Deposits Held and Due to Other	42,020	-	42,020
Long-Term Liabilities:			
Due Within One Year	1,028,252	205,805	1,234,057
Due In More Than One Year:			
Net Pension Liability	19,041,341	274,395	19,315,736
Other Amounts Due in More Than One Year	3,052,430	3,123,038	6,175,468
<i>Total Liabilities</i>	<u>42,702,060</u>	<u>3,702,209</u>	<u>46,404,269</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	23,714,788	-	23,714,788
Leases	-	158,114	158,114
Pension	22,322,403	332,402	22,654,805
OPEB	6,849,587	101,978	6,951,565
<i>Total Deferred Inflows of Resources</i>	<u>52,886,778</u>	<u>592,494</u>	<u>53,479,272</u>
<b>Net Position</b>			
Net Investment in Capital Assets	67,065,761	18,705,200	85,770,961
Restricted for:			
Capital Projects	21,772,463	-	21,772,463
Debt Service	14,000	-	14,000
Public Works Projects	4,398,063	-	4,398,063
Human Services Programs	36,048,129	-	36,048,129
Community Development Projects	534,149	-	534,149
Legislative and Executive	2,580,758	-	2,580,758
Judicial	910,715	-	910,715
Public Safety	3,472,023	-	3,472,023
Other Purposes	2,686,419	-	2,686,419
Unrestricted	(18,990,879)	2,148,269	(16,842,610)
<i>Total Net Position</i>	<u>\$ 120,491,601</u>	<u>\$ 20,853,469</u>	<u>\$ 141,345,070</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 15,488,187	\$ 4,151,801	\$ 10,329,568	\$ -
Judicial Systems	10,120,256	4,013,887	95,781	-
Public Safety	13,416,461	1,465,113	2,727,411	115,979
Public Works	10,912,757	101,271	7,511,212	3,405,885
Health	899,117	281,011	450,890	-
Human Services	31,391,133	4,462,267	15,361,005	-
Economic Development and Assistance	703,704	-	65,544	-
Other	195,444	-	-	-
Debt Service:				
Interest and Fiscal Charges	49,226	-	-	-
<i>Total Governmental Activities</i>	<u>83,176,285</u>	<u>14,475,350</u>	<u>36,541,411</u>	<u>3,521,864</u>
<b>Business-Type Activities</b>				
Sewer District	1,383,329	1,095,723	-	-
Wayne County Airport	1,418,086	913,777	-	-
<i>Total Business-Type Activities</i>	<u>2,801,415</u>	<u>2,009,500</u>	<u>-</u>	<u>-</u>
<i>Total</i>	<u>\$ 85,977,700</u>	<u>\$ 16,484,850</u>	<u>\$ 36,541,411</u>	<u>\$ 3,521,864</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*



Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (1,006,818)	\$ -	\$ (1,006,818)
(6,010,588)	-	(6,010,588)
(9,107,958)	-	(9,107,958)
105,611	-	105,611
(167,216)	-	(167,216)
(11,567,861)	-	(11,567,861)
(638,160)	-	(638,160)
(195,444)	-	(195,444)
(49,226)	-	(49,226)
(28,637,660)	-	(28,637,660)
-	(287,606)	(287,606)
-	(504,309)	(504,309)
-	(791,915)	(791,915)
(28,637,660)	(791,915)	(29,429,575)
5,893,283	-	5,893,283
11,164,083	-	11,164,083
4,222,165	-	4,222,165
1,714,319	-	1,714,319
16,808,338	-	16,808,338
5,847,204	-	5,847,204
(3,015,423)	16,269	(2,999,154)
13,802,680	72,896	13,875,576
56,436,649	89,165	56,525,814
(556,626)	556,626	-
27,242,363	(146,124)	27,096,239
93,249,238	20,999,593	114,248,831
<u>\$ 120,491,601</u>	<u>\$ 20,853,469</u>	<u>\$ 141,345,070</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2022*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 7,280,058	\$ 1,280,974	\$ 17,578,861	\$ 1,685,406
Cash and Investments:				
In Segregated Accounts	73,460	-	-	-
With Fiscal Agents	-	-	17,902	-
Receivables:				
Taxes	6,847,306	-	13,406,321	-
Accounts	75,993	32,530	2,890	-
Sales Tax	4,005,137	103,562	-	-
Due from Other Funds	50,997	-	13,621	-
Due from Other Governments	2,565,824	3,503,227	1,186,500	20,051
Materials and Supplies Inventory	90,140	54,652	18,329	19,433
Loans Receivable	-	-	-	-
Prepaid Items	97,133	-	17,216	-
<i>Total Assets</i>	<u>\$ 21,086,048</u>	<u>\$ 4,974,945</u>	<u>\$ 32,241,640</u>	<u>\$ 1,724,890</u>
<b>Liabilities</b>				
Accounts Payable	\$ 992,256	\$ 229,619	\$ 36,705	\$ 359,801
Contracts Payable	-	-	-	-
Accrued Wages	526,131	92,332	143,260	100,040
Matured Compensated Absences Payable	6,262	-	-	-
Payroll Withholdings Payable	716,230	-	-	-
Due to Other Governments	282,239	38,856	151,678	43,373
Due to Other Funds	-	-	20,657	38,317
Deposits Held and Due to Other	42,020	-	-	-
Unearned Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>2,565,138</u>	<u>360,807</u>	<u>352,300</u>	<u>541,531</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	5,939,368	-	11,677,583	-
Unavailable Revenue	3,784,000	2,333,612	2,334,404	-
<i>Total Deferred Inflows of Resources</i>	<u>9,723,368</u>	<u>2,333,612</u>	<u>14,011,987</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	348,264	54,652	35,545	19,433
Restricted	-	2,225,874	17,841,808	1,163,926
Committed	2,006,067	-	-	-
Assigned	4,550,989	-	-	-
Unassigned	1,892,222	-	-	-
<i>Total Fund Balance</i>	<u>8,797,542</u>	<u>2,280,526</u>	<u>17,877,353</u>	<u>1,183,359</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 21,086,048</u>	<u>\$ 4,974,945</u>	<u>\$ 32,241,640</u>	<u>\$ 1,724,890</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery	County Building Construction	Other Governmental Funds	Total Governmental Funds
\$ 3,710,703	\$ 9,412,187	\$ 12,268,787	\$ 25,323,084	\$ 9,461,518	\$ 88,001,578
-	17,479	-	-	3,628	94,567
-	-	-	-	-	17,902
2,020,303	4,996,042	-	-	-	27,269,972
282,542	-	-	-	220,120	614,075
-	-	-	-	-	4,108,699
-	29,125	-	-	-	93,743
167,170	509,114	-	-	2,363,974	10,315,860
49,508	4,343	-	-	1,317	237,722
-	-	-	-	306,597	306,597
3,932	27,527	-	-	56,951	202,759
<u>\$ 6,234,158</u>	<u>\$ 14,995,817</u>	<u>\$ 12,268,787</u>	<u>\$ 25,323,084</u>	<u>\$ 12,414,105</u>	<u>\$ 131,263,474</u>
\$ 117,718	\$ 337,427	\$ -	\$ 5,257	\$ 146,687	\$ 2,225,470
-	-	-	237,817	307,109	544,926
123,326	134,238	-	-	109,394	1,228,721
1,101	-	-	-	-	7,363
-	-	-	-	-	716,230
51,225	60,717	-	-	52,793	680,881
3,761	13,621	-	-	21,148	97,504
-	-	-	-	-	42,020
-	-	12,268,787	-	-	12,268,787
<u>297,131</u>	<u>546,003</u>	<u>12,268,787</u>	<u>243,074</u>	<u>637,131</u>	<u>17,811,902</u>
1,755,083	4,342,754	-	-	-	23,714,788
367,100	899,215	-	-	1,925,663	11,643,994
<u>2,122,183</u>	<u>5,241,969</u>	<u>-</u>	<u>-</u>	<u>1,925,663</u>	<u>35,358,782</u>
53,440	31,870	-	-	58,268	601,472
3,761,404	9,175,975	-	1,492,841	9,816,150	45,477,978
-	-	-	23,587,169	266,796	25,860,032
-	-	-	-	-	4,550,989
-	-	-	-	(289,903)	1,602,319
<u>3,814,844</u>	<u>9,207,845</u>	<u>-</u>	<u>25,080,010</u>	<u>9,851,311</u>	<u>78,092,790</u>
<u>\$ 6,234,158</u>	<u>\$ 14,995,817</u>	<u>\$ 12,268,787</u>	<u>\$ 25,323,084</u>	<u>\$ 12,414,105</u>	<u>\$ 131,263,474</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, 2022*

<b>Total Governmental Fund Balances</b>		\$ 78,092,790
<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.		67,398,889
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 3,735,556	
Sales Tax	1,442,851	
Due from Other Governments	4,389,882	
Grants	<u>2,075,705</u>	11,643,994
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.		(1,449,142)
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	6,139,875	
Deferred Outflows - Pension *	7,574,870	
Deferred Outflows - OPEB *	71,208	
Net Pension Liability *	(17,760,831)	
Deferred Inflows - Pension *	(20,771,195)	
Deferred Inflows - OPEB *	<u>(6,373,689)</u>	(31,119,762)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	-	
OPWC Loans	(194,967)	
Unamortized Bond Premium	-	
Lease Purchase	(375,306)	
Compensated Absences *	<u>(3,504,895)</u>	<u>(4,075,168)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 120,491,601</u>
<i>*Excludes within the Internal Service Fund</i>		
<i>Compensated Absences (\$5,515)</i>		
<i>Pension and OPEB accruals (\$1,509,861)</i>		

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, 2022*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,636,583	\$ -	\$ 10,674,467	\$ -
Permissive Sales Tax	15,386,682	1,325,025	-	-
Charges for Services	6,586,321	31,552	-	-
Special Assessments	-	-	-	-
Licenses and Permits	86,065	-	-	-
Fines and Forfeitures	251,654	28,330	-	-
Intergovernmental	5,436,254	7,285,611	2,803,900	6,678,481
Interest	(3,015,423)	-	1,191	-
Rent	29,029	-	-	-
Contributions and Donations	250	106,686	-	-
Other	11,606,356	227,153	1,708,939	190,294
<i>Total Revenues</i>	<u>42,003,771</u>	<u>9,004,357</u>	<u>15,188,497</u>	<u>6,868,775</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	10,830,458	-	-	-
Judicial Systems	6,606,884	-	-	-
Public Safety	10,269,968	-	-	-
Public Works	139,389	8,748,179	-	-
Health	391,122	-	-	-
Human Services	595,331	-	11,083,554	7,084,031
Economic Development and Assistance	643,610	-	-	-
Other	195,444	-	-	-
Capital Outlay	-	27,495	-	-
Debt Service:				
Principal Retirement	62,551	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>29,734,757</u>	<u>8,775,674</u>	<u>11,083,554</u>	<u>7,084,031</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,269,014</u>	<u>228,683</u>	<u>4,104,943</u>	<u>(215,256)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	271	-	-	-
Transfers In	-	-	-	-
Transfers Out	(18,397,597)	(742,618)	(130,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(18,397,326)</u>	<u>(742,618)</u>	<u>(130,000)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(6,128,312)	(513,935)	3,974,943	(215,256)
<i>Fund Balances Beginning of Year</i>	14,913,604	2,818,089	13,903,115	1,388,220
<i>Increase (Decrease) in Consumable Inventory</i>	12,250	(23,628)	(705)	10,395
<i>Fund Balances End of Year</i>	<u>\$ 8,797,542</u>	<u>\$ 2,280,526</u>	<u>\$ 17,877,353</u>	<u>\$ 1,183,359</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery	County Building Construction	Other Governmental Funds	Total Governmental Funds
\$ 1,638,591	\$ 4,035,959	\$ -	\$ -	\$ -	\$ 21,985,600
-	-	-	-	-	16,711,707
2,843,828	1,327,300	-	1,326	3,128,671	13,918,998
-	-	-	-	1,820	1,820
-	-	-	-	446,431	532,496
-	-	-	-	441,035	721,019
463,677	5,126,618	10,256,525	510,981	6,949,105	45,511,152
-	3,465	-	-	11,281	(2,999,486)
-	-	-	34,530	7,950	71,509
-	29,341	-	-	82,267	218,544
4,220	189,023	-	-	260,085	14,186,070
<u>4,950,316</u>	<u>10,711,706</u>	<u>10,256,525</u>	<u>546,837</u>	<u>11,328,645</u>	<u>110,859,429</u>
-	-	3,529,218	-	1,905,422	16,265,098
-	-	3,450,608	-	689,586	10,747,078
-	-	2,711,402	-	1,910,743	14,892,113
-	-	80,576	-	150,063	9,118,207
-	-	-	-	634,138	1,025,260
5,997,882	9,837,428	233,206	-	1,596,162	36,427,594
-	-	-	-	60,094	703,704
-	-	-	-	-	195,444
-	-	-	3,585,938	3,036,919	6,650,352
-	-	-	-	872,696	935,247
-	-	-	-	36,725	36,725
<u>5,997,882</u>	<u>9,837,428</u>	<u>10,005,010</u>	<u>3,585,938</u>	<u>10,892,548</u>	<u>96,996,822</u>
<u>(1,047,566)</u>	<u>874,278</u>	<u>251,515</u>	<u>(3,039,101)</u>	<u>436,097</u>	<u>13,862,607</u>
-	-	-	-	-	271
-	-	-	17,130,000	1,715,215	18,845,215
-	-	(251,515)	-	-	(19,521,730)
-	-	(251,515)	17,130,000	1,715,215	(676,244)
(1,047,566)	874,278	-	14,090,899	2,151,312	13,186,363
4,866,205	8,335,236	-	10,989,111	7,698,682	64,912,262
(3,795)	(1,669)	-	-	1,317	(5,835)
<u>\$ 3,814,844</u>	<u>\$ 9,207,845</u>	<u>\$ -</u>	<u>\$ 25,080,010</u>	<u>\$ 9,851,311</u>	<u>\$ 78,092,790</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, 2022*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ 13,186,363
<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	\$ 4,503,355	
Current Year Depreciation	<u>(4,724,750)</u>	(221,395)
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.		
		(26,701)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	1,008,250	
Sales Tax	96,631	
Due from Other Governments	171,859	
Grants	<u>495,751</u>	1,772,491
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		(5,835)
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	835,000	
OPWC Loans	37,696	
Lease Purchase	<u>62,551</u>	935,247
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	7,217	
Amortization of Premium on Bonds	9,891	
Amortization of Refunding Loss	<u>(29,609)</u>	(12,501)
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		4,311,708
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	2,634,467	
OPEB	<u>5,064,044</u>	7,698,511
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.		
		(269,986)
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>(125,539)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 27,242,363</u></u>

\*Net of Internal Service Fund portion of \$16,978



**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, 2022*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$ 5,015,000	\$ 5,510,000	\$ 5,645,710	\$ 135,710
Permissive Sales Tax	13,250,000	13,887,500	15,225,516	1,338,016
Charges for Services	3,943,845	4,678,145	5,292,102	613,957
Licenses and Permits	117,000	117,000	86,065	(30,935)
Fines and Forfeitures	220,000	220,000	243,776	23,776
Intergovernmental	3,986,000	4,986,200	5,323,923	337,723
Interest	600,000	870,000	1,062,830	192,830
Rent	35,000	35,000	29,029	(5,971)
Contributions and Donations	-	-	200	200
Other	674,208	10,976,608	11,250,572	273,964
<i>Total Revenues</i>	<u>27,841,053</u>	<u>41,280,453</u>	<u>44,159,723</u>	<u>2,879,270</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	10,788,499	11,158,170	10,115,106	1,043,064
Judicial Systems	6,567,007	7,234,577	7,011,484	223,093
Public Safety	9,982,853	10,621,622	10,192,128	429,494
Public Works	158,050	158,700	139,309	19,391
Health	411,000	423,987	407,814	16,173
Human Services	893,900	1,003,055	649,963	353,092
Economic Development and Assistance	651,481	651,481	648,181	3,300
Other	198,236	198,236	195,444	2,792
Debt Service:				
Principal Retirement	62,551	62,551	62,551	-
<i>Total Expenditures</i>	<u>29,713,577</u>	<u>31,512,379</u>	<u>29,421,980</u>	<u>2,090,399</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,872,524)</u>	<u>9,768,074</u>	<u>14,737,743</u>	<u>4,969,669</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	1,000	1,000	271	(729)
Transfers Out	(3,534,000)	(18,473,400)	(18,397,597)	75,803
<i>Total Other Financing Sources (Uses)</i>	<u>(3,533,000)</u>	<u>(18,472,400)</u>	<u>(18,397,326)</u>	<u>75,074</u>
<i>Net Change in Fund Balance</i>	(5,405,524)	(8,704,326)	(3,659,583)	5,044,743
<i>Fund Balance Beginning of Year</i>	7,505,521	7,505,521	7,505,521	-
Prior Year Encumbrances Appropriated	1,198,805	1,198,805	1,198,805	-
<i>Fund Balance End of Year</i>	<u>\$ 3,298,802</u>	<u>\$ -</u>	<u>\$ 5,044,743</u>	<u>\$ 5,044,743</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,325,224	\$ 100,224
Charges for Services	30,000	30,000	20,894	(9,106)
Fines and Forfeitures	50,000	50,000	29,518	(20,482)
Intergovernmental	7,350,000	7,350,000	7,274,629	(75,371)
Contributions and Donations	90,000	90,000	106,686	16,686
Other	60,000	60,000	211,428	151,428
<i>Total Revenues</i>	<u>8,805,000</u>	<u>8,805,000</u>	<u>8,968,379</u>	<u>163,379</u>
<b>Expenditures</b>				
Current:				
Public Works	9,015,772	9,994,162	9,714,716	279,446
<i>Total Expenditures</i>	<u>9,015,772</u>	<u>9,994,162</u>	<u>9,714,716</u>	<u>279,446</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(210,772)</u>	<u>(1,189,162)</u>	<u>(746,337)</u>	<u>442,825</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(691,780)	(743,780)	(742,618)	1,162
<i>Total Other Financing Sources (Uses)</i>	<u>(691,780)</u>	<u>(743,780)</u>	<u>(742,618)</u>	<u>1,162</u>
<i>Net Change in Fund Balance</i>	(902,552)	(1,932,942)	(1,488,955)	443,987
<i>Fund Balance Beginning of Year</i>	902,550	902,550	902,550	-
Prior Year Encumbrances Appropriated	1,030,392	1,030,392	1,030,392	-
<i>Fund Balance End of Year</i>	<u>\$ 1,030,390</u>	<u>\$ -</u>	<u>\$ 443,987</u>	<u>\$ 443,987</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 11,000,000	\$ 11,000,000	\$ 10,674,467	\$ (325,533)
Intergovernmental	2,380,786	2,282,086	2,655,874	373,788
Interest	500	500	1,191	691
Other	972,000	972,000	1,304,039	332,039
<i>Total Revenues</i>	<u>14,353,286</u>	<u>14,254,586</u>	<u>14,635,571</u>	<u>380,985</u>
<b>Expenditures</b>				
Current:				
Human Services	13,882,048	14,198,392	11,826,237	2,372,155
<i>Total Expenditures</i>	<u>13,882,048</u>	<u>14,198,392</u>	<u>11,826,237</u>	<u>2,372,155</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>471,238</u>	<u>56,194</u>	<u>2,809,334</u>	<u>2,753,140</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(130,000)	(130,000)	(130,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(130,000)</u>	<u>(130,000)</u>	<u>(130,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	341,238	(73,806)	2,679,334	2,753,140
<i>Fund Balance Beginning of Year</i>	13,534,564	13,534,564	13,534,564	-
Prior Year Encumbrances Appropriated	491,378	491,378	491,378	-
<i>Fund Balance End of Year</i>	<u>\$ 14,367,180</u>	<u>\$ 13,952,136</u>	<u>\$ 16,705,276</u>	<u>\$ 2,753,140</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 7,191,000	\$ 6,784,137	\$ 6,678,481	\$ (105,656)
Other	75,633	75,633	191,130	115,497
<i>Total Revenues</i>	<u>7,266,633</u>	<u>6,859,770</u>	<u>6,869,611</u>	<u>9,841</u>
<b>Expenditures</b>				
Current:				
Human Services	8,365,170	8,473,278	7,401,006	1,072,272
<i>Total Expenditures</i>	<u>8,365,170</u>	<u>8,473,278</u>	<u>7,401,006</u>	<u>1,072,272</u>
<i>Net Change in Fund Balance</i>	(1,098,537)	(1,613,508)	(531,395)	1,082,113
<i>Fund Balance Beginning of Year</i>	1,298,542	1,298,542	1,298,542	-
Prior Year Encumbrances Appropriated	514,970	514,970	514,970	-
<i>Fund Balance End of Year</i>	<u>\$ 714,975</u>	<u>\$ 200,004</u>	<u>\$ 1,282,117</u>	<u>\$ 1,082,113</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	1,600,000	1,600,000	1,638,591	38,591
Charges for Services	3,647,091	3,647,091	2,718,198	(928,893)
Intergovernmental	186,520	186,520	384,931	198,411
Other	8,000	6,185	14,620	8,435
<i>Total Revenues</i>	<u>5,441,611</u>	<u>5,439,796</u>	<u>4,756,340</u>	<u>(683,456)</u>
<b>Expenditures</b>				
Current:				
Human Services	6,538,924	6,781,451	6,288,796	492,655
<i>Total Expenditures</i>	<u>6,538,924</u>	<u>6,781,451</u>	<u>6,288,796</u>	<u>492,655</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,097,313)</u>	<u>(1,341,655)</u>	<u>(1,532,456)</u>	<u>(190,801)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(937,362)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(937,362)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(2,034,675)	(1,341,655)	(1,532,456)	(190,801)
<i>Fund Balance Beginning of Year</i>	4,697,312	4,697,312	4,697,312	-
Prior Year Encumbrances Appropriated	244,342	244,342	244,342	-
<i>Fund Balance End of Year</i>	<u>\$ 2,906,979</u>	<u>\$ 3,599,999</u>	<u>\$ 3,409,198</u>	<u>\$ (190,801)</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,760,000	\$ 3,760,000	\$ 4,035,959	\$ 275,959
Charges for Services	940,000	940,000	1,291,573	351,573
Intergovernmental	5,220,631	5,186,547	5,126,618	(59,929)
Interest	200	200	3,465	3,265
Contributions and Donations	20,000	20,000	29,341	9,341
Other	95,000	95,000	172,235	77,235
<i>Total Revenues</i>	<u>10,035,831</u>	<u>10,001,747</u>	<u>10,659,191</u>	<u>657,444</u>
<b>Expenditures</b>				
Current:				
Human Services	11,002,355	11,827,339	10,428,568	1,398,771
<i>Total Expenditures</i>	<u>11,002,355</u>	<u>11,827,339</u>	<u>10,428,568</u>	<u>1,398,771</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(966,524)</u>	<u>(1,825,592)</u>	<u>230,623</u>	<u>2,056,215</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(251,394)	(251,394)	-	251,394
<i>Total Other Financing Sources (Uses)</i>	<u>(251,394)</u>	<u>(251,394)</u>	<u>-</u>	<u>251,394</u>
<i>Net Change in Fund Balance</i>	(1,217,918)	(2,076,986)	230,623	2,307,609
<i>Fund Balance Beginning of Year</i>	7,651,379	7,651,379	7,651,379	-
Prior Year Encumbrances Appropriated	824,984	824,984	824,984	-
<i>Fund Balance End of Year</i>	<u>\$ 7,258,445</u>	<u>\$ 6,399,377</u>	<u>\$ 8,706,986</u>	<u>\$ 2,307,609</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)  
State and Local Fiscal Recovery  
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 11,237,656	\$ 11,237,656	\$ 11,287,656	\$ 50,000
<i>Total Revenues</i>	<u>11,237,656</u>	<u>11,237,656</u>	<u>11,287,656</u>	<u>50,000</u>
Current:				
General Government				
Legislative and Executive	4,168,718	4,280,875	3,576,908	703,967
Judicial Systems	4,251,750	4,969,509	3,450,608	1,518,901
Public Safety	6,526,573	6,157,786	2,711,402	3,446,384
Public Works	113,400	114,150	80,576	33,574
Human Services	398,400	398,400	233,206	165,194
Other	6,564,955	6,303,077	-	6,303,077
<i>Total Expenditures</i>	<u>22,023,796</u>	<u>22,223,797</u>	<u>10,052,700</u>	<u>12,171,097</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(10,786,140)</u>	<u>(10,986,141)</u>	<u>1,234,956</u>	<u>12,221,097</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(251,515)	(251,515)	(251,515)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(251,515)</u>	<u>(251,515)</u>	<u>(251,515)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(11,037,655)	(11,237,656)	983,441	12,221,097
<i>Fund Balance Beginning of Year</i>	11,037,656	11,037,656	11,037,656	-
Prior Year Encumbrances Appropriated	200,000	200,000	200,000	-
<i>Fund Balance End of Year</i>	<u>\$ 200,001</u>	<u>\$ -</u>	<u>\$ 12,221,097</u>	<u>\$ 12,221,097</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2022**

	Enterprise Funds			Governmental
	Sanitary Sewer District	Wayne County Airport	Total	Internal Service Funds
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 1,399,780	\$ 515,971	\$ 1,915,751	\$ 1,931,872
<i>Receivables:</i>				
Accounts	91,583	31,045	122,628	-
Leases Receivable	-	158,114	158,114	-
Due From Other Funds	3,761	-	3,761	-
Due from Other Governments	320,389	7,940	328,329	-
<i>Total Current Assets</i>	<u>1,815,513</u>	<u>713,070</u>	<u>2,528,583</u>	<u>1,931,872</u>
<i>Non-Current Assets:</i>				
Special Assessment Receivable	329,396	-	329,396	-
Net OPEB Asset	65,801	32,900	98,701	460,604
Non-Depreciable Capital Assets	723,782	1,495,830	2,219,612	-
Depreciable Capital Assets, Net	11,318,862	8,431,454	19,750,316	-
<i>Total Non-Current Assets</i>	<u>12,437,841</u>	<u>9,960,184</u>	<u>22,398,025</u>	<u>460,604</u>
<i>Total Assets</i>	<u>14,253,354</u>	<u>10,673,254</u>	<u>24,926,608</u>	<u>2,392,476</u>
<b>Deferred Outflows of Resources</b>				
Pension	121,393	67,323	188,716	1,190,323
OPEB	28,568	4,280	32,848	146,828
<i>Total Deferred Outflows of Resources</i>	<u>149,961</u>	<u>71,603</u>	<u>221,564</u>	<u>1,337,151</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	26,273	47,133	73,406	31,132
Accrued Wages and Benefits	8,000	6,405	14,405	2,826
Due to Other Governments	8,265	2,895	11,160	17,401
Unearned Revenue	-	-	-	416,153
Claims Payable	-	-	-	1,398,127
Compensated Absences Payable	15,018	2,502	17,520	-
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	156,685	-	156,685	-
USDA Loans Payable	15,000	-	15,000	-
<i>Total Current Liabilities</i>	<u>245,841</u>	<u>58,935</u>	<u>304,776</u>	<u>1,865,639</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability	182,930	91,465	274,395	1,280,510
Compensated Absences Payable - Net of Current Portion	39,942	6,653	46,595	5,514
Other Amounts Due in More than One Year	3,076,443	-	3,076,443	-
<i>Total Long-Term Liabilities</i>	<u>3,299,315</u>	<u>98,118</u>	<u>3,397,433</u>	<u>1,286,024</u>
<i>Total Liabilities</i>	<u>3,545,156</u>	<u>157,053</u>	<u>3,702,209</u>	<u>3,151,663</u>
<b>Deferred Inflows of Resources</b>				
Pension	221,601	110,801	332,402	1,551,208
OPEB	67,985	33,993	101,978	475,898
Leases	-	158,114	158,114	-
<i>Total Deferred Inflows of Resources</i>	<u>289,586</u>	<u>302,908</u>	<u>592,494</u>	<u>2,027,106</u>
<b>Net Position</b>				
Net Investment in Capital Assets	8,777,916	9,927,284	18,705,200	-
Unrestricted	1,790,657	357,612	2,148,269	(1,449,142)
<i>Total Net Position</i>	<u>\$ 10,568,573</u>	<u>\$ 10,284,896</u>	<u>\$ 20,853,469</u>	<u>\$ (1,449,142)</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, 2022*

	Enterprise		Total	Governmental Activities
	Sanitary Sewer District	Wayne County Airport		Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 1,095,723	\$ 842,249	\$ 1,937,972	\$ 13,587,109
Lease Revenue	-	71,528	71,528	-
Other	-	72,896	72,896	244,813
<i>Total Operating Revenues</i>	<u>1,095,723</u>	<u>986,673</u>	<u>2,082,396</u>	<u>13,831,922</u>
<b>Operating Expenses</b>				
Personal Services	139,883	150,493	290,376	(237,070)
Contractual Services	466,161	67,854	534,015	1,493,145
Materials and Supplies	9,214	621,295	630,509	-
Claims	-	-	-	13,039,862
Depreciation	460,945	506,494	967,439	-
Other	241,277	71,950	313,227	57,486
<i>Total Operating Expenses</i>	<u>1,317,480</u>	<u>1,418,086</u>	<u>2,735,566</u>	<u>14,353,423</u>
<i>Operating Income (Loss)</i>	<u>(221,757)</u>	<u>(431,413)</u>	<u>(653,170)</u>	<u>(521,501)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	11,975	4,294	16,269	-
Interest and Fiscal Charges	(65,849)	-	(65,849)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(53,874)</u>	<u>4,294</u>	<u>(49,580)</u>	<u>-</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(275,631)</u>	<u>(427,119)</u>	<u>(702,750)</u>	<u>(521,501)</u>
Capital Contributions	-	131,626	131,626	-
Transfers In	125,000	300,000	425,000	251,515
<i>Change in Net Position</i>	<u>(150,631)</u>	<u>4,507</u>	<u>(146,124)</u>	<u>(269,986)</u>
<i>Net Position Beginning of Year</i>	<u>10,719,204</u>	<u>10,280,389</u>	<u>20,999,593</u>	<u>(1,179,156)</u>
<i>Net Position End of Year</i>	<u>\$ 10,568,573</u>	<u>\$ 10,284,896</u>	<u>\$ 20,853,469</u>	<u>\$ (1,449,142)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2022

	Enterprise Funds			Governmental
	Sanitary Sewer	Wayne	Total	Internal Service
	District	County Airport		Funds
<b>Cash Flows from Operating Activities</b>				
Cash Received from Charges for Services/Leases	\$ 1,090,872	\$ 803,414	\$ 1,894,286	\$ 13,365,111
Cash Received from Other Operating Receipts	-	144,274	144,274	244,813
Cash Payments to Suppliers for Personal Services	(140,301)	(189,748)	(330,049)	(198,782)
Cash Payments for Contractual Services	(474,749)	(68,700)	(543,449)	(1,506,612)
Cash Payments for Materials and Supplies	(8,592)	(635,967)	(644,559)	-
Cash Payments for Claims	-	-	-	(13,108,366)
Cash Payments for Other Expenses	(266,045)	(71,950)	(337,995)	(72,656)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>201,185</u>	<u>(18,677)</u>	<u>182,508</u>	<u>(1,276,492)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Intergovernmental Revenue	46,161	-	46,161	-
Transfers In	125,000	300,000	425,000	251,515
Lease Interest Revenue	-	4,294	4,294	-
Cash Received from Special Assessments	38,025	-	38,025	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>209,186</u>	<u>304,294</u>	<u>513,480</u>	<u>251,515</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Proceeds of OWDA Loans	2,190,483	-	2,190,483	-
Acquisition of Capital Assets	(152,262)	-	(152,262)	-
Principal Payments on Debt Retirement	(2,278,516)	-	(2,278,516)	-
Interest Payments on Debt	(117,783)	-	(117,783)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(358,078)</u>	<u>-</u>	<u>(358,078)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	52,293	285,617	337,910	(1,024,977)
<i>Cash and Investments Beginning of Year</i>	<u>1,347,487</u>	<u>230,354</u>	<u>1,577,841</u>	<u>2,956,849</u>
<i>Cash and Investments End of Year</i>	<u>\$ 1,399,780</u>	<u>\$ 515,971</u>	<u>\$ 1,915,751</u>	<u>\$ 1,931,872</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ (221,757)	\$ (431,413)	\$ (653,170)	\$ (521,501)
Adjustments:				
Depreciation	460,945	506,494	967,439	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(7,262)	(31,045)	(38,307)	-
Due from Other Funds	(109)	-	(109)	-
Due from Other Governments	2,520	(7,940)	(5,420)	-
Net OPEB Asset	(28,644)	(18,037)	(46,681)	(274,818)
Deferred Outflows - Pension/OPEB	118,445	(42,785)	75,660	(523,355)
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	11,805	(15,518)	(3,713)	(28,637)
Contracts Payable	(34,350)	-	(34,350)	-
Accrued Wages and Benefits	(1,517)	1,617	100	(3,699)
Compensated Absences Payable	(2,359)	5,258	2,899	(16,979)
Due to Other Governments	(13,963)	526	(13,437)	9,960
Claims Payable	-	-	-	(68,504)
Unearned Revenue	-	-	-	(221,998)
Net Pension Liability	(125,341)	(31,843)	(157,184)	(260,841)
Deferred Inflows - Pension/OPEB	42,772	46,009	88,781	633,880
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 201,185</u>	<u>\$ (18,677)</u>	<u>\$ 182,508</u>	<u>\$ (1,276,492)</u>
<b>Noncash Capital Financing Activities:</b>				
Included in acquisition of capital assets transferred asset from governmental activities	\$ -	\$ 131,626	\$ 131,626	\$ -
Included in acquisition of capital assets current and prior year contracts payable	\$ 76,562	\$ -	\$ -	\$ -

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2022*

	Custodial
<b>Assets</b>	
Equity in Pooled Cash and Investments	\$ 17,347,802
Cash and Cash Equivalents in Segregated Accounts	1,207,623
Receivables:	
Sales Tax	41,484
Taxes	262,736,053
Due from Other Governments	4,947,278
<i>Total Assets</i>	286,280,240
<b>Liabilities</b>	
Accounts Payable	504
Due to Other Governments	10,429,409
<i>Total Liabilities</i>	10,429,913
<b>Deferred Inflows of Resources</b>	
Property Taxes Levied for the Next Year	209,355,206
<i>Total Deferred Inflows of Resources</i>	209,355,206
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	66,495,121
<i>Total Net Position</i>	\$ 66,495,121

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, 2022*

	Custodial
<b>Additions</b>	
Intergovernmental	\$ 9,581,789
Amounts Received as Fiscal Agent	17,312,213
Licenses, Permits & Fees for Other Governments	26,233,666
Fines & Forfeitures for Other Governments	4,230,396
Property Tax Collections for Other Governments	181,218,458
<i>Total Additions</i>	238,576,522
 <b>Deductions</b>	
Distributions as Fiscal Agent	15,249,122
Distributions of State Funds to Other Governments	8,915,179
Licenses, Permits & Fees Distributions to Other Governments	26,195,866
Fines & Forfeitures Distributions to Other Governments	4,337,885
Property Tax Distributions to Other Governments	162,390,381
<i>Total Deductions</i>	217,088,433
 <i>Change in Net Position</i>	 21,488,089
 <i>Net Position Beginning of Year</i>	 45,007,032
 <i>Net Position End of Year</i>	 \$ 66,495,121

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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, 2022.

***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. 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, 2022*

*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. 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. 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.

*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. Wayne County residents support this Agency with a voted permanent tax levy.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

*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.

**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.

*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.

*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.

*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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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.

**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 funds, 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.



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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:

*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, and support collections. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

*State and Local Fiscal Recovery* - This fund accounts for revenue received from the American Rescue Plan Act to meet pandemic response needs and rebuild a stronger, more equitable economy as the country recovers.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

*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.

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.

***Internal Service Funds*** - 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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.

**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).

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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 assets 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 pension and OPEB. 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.

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 assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, leases, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 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).

The deferred inflow for leases is related to the leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease.

Unearned revenue reported on the statement of fund net position represents early payments received for self-insurance funding related to 2022 and receipt of American Rescue Plan Act (ARPA) funds.

***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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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 custodial 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 2022. 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.

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.

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 2022, 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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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 2022 amounted to a deficit of \$3,015,423, which includes a deficit of \$2,642,544 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, \$160,991 is held as unclaimed funds, not available as of December 31, 2022 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.

**Wayne County, Ohio**  
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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.

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>-</i>	<i>50 years</i>
<i>Intangibles</i>	<i>3-15 years</i>	<i>-</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, comp time 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.

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*Notes to the Basic Financial Statements*  
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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, 2022 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation leave, comp time and sick leave payments has been calculated using pay rates in effect at December 31, 2022, 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.



**Wayne County, Ohio**  
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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.

**L. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2022, 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.

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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.

*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**  
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**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.

***Implementation of New Accounting Principles***

For the year ended December 31, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, a certain provision of GASB Statement No. 93, *Replacement of Interbank Offered Rates*, certain provisions of GASB Statement No. 97, *Component Unit Criteria and Deferred Compensation Plans*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. These changes were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

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*Notes to the Basic Financial Statements*  
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GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 (all except paragraphs 4 and 5) did not have an effect on the financial statements of the County.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the County.

**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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**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**  
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	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	County Building Construction	Other Governmental Funds	Total
<b>Nonspendable for:</b>									
Inventory	\$ 90,140	\$ 54,652	\$ 18,329	\$ 19,433	\$ 49,508	\$ 4,343	\$ -	\$ 1,317	\$ 237,722
Prepays	97,133	-	17,216	-	3,932	27,527	-	56,951	202,759
Unclaimed Monies	160,991	-	-	-	-	-	-	-	160,991
<b>Total Nonspendable</b>	<b>348,264</b>	<b>54,652</b>	<b>35,545</b>	<b>19,433</b>	<b>53,440</b>	<b>31,870</b>	<b>-</b>	<b>58,268</b>	<b>601,472</b>
<b>Restricted for:</b>									
Public Safety Projects *	-	-	-	-	-	-	-	3,377,358	3,377,358
Community Development	-	-	-	-	-	-	-	816,440	816,440
Public Works	-	2,225,874	-	-	-	-	-	66,947	2,292,821
Human Services Programs	-	-	17,841,808	1,163,926	3,761,404	9,175,975	-	1,764,547	33,707,660
Health Services	-	-	-	-	-	-	-	188,043	188,043
Capital Projects	-	-	-	-	-	-	18,528	-	18,528
Care Center-Capital Improvement	-	-	-	-	-	-	1,474,313	-	1,474,313
Real Estate Assessment	-	-	-	-	-	-	-	2,319,703	2,319,703
Court Computerization	-	-	-	-	-	-	-	68,413	68,413
Other Purposes **	-	-	-	-	-	-	-	1,214,699	1,214,699
<b>Total Restricted</b>	<b>-</b>	<b>2,225,874</b>	<b>17,841,808</b>	<b>1,163,926</b>	<b>3,761,404</b>	<b>9,175,975</b>	<b>1,492,841</b>	<b>9,816,150</b>	<b>45,477,978</b>
<b>Committed to:</b>									
Debt Service	-	-	-	-	-	-	-	14,000	14,000
Landfill	400,000	-	-	-	-	-	-	-	400,000
Employee Benefits	1,606,067	-	-	-	-	-	-	-	1,606,067
Capital Projects	-	-	-	-	-	-	23,587,169	252,796	23,839,965
<b>Total Committed</b>	<b>2,006,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,587,169</b>	<b>266,796</b>	<b>25,860,032</b>
<b>Assigned for:</b>									
<b>Encumbrances:</b>									
Legislative And Executive	309,933	-	-	-	-	-	-	-	309,933
Judicial	518,829	-	-	-	-	-	-	-	518,829
Public Safety	593,976	-	-	-	-	-	-	-	593,976
Public Works	465	-	-	-	-	-	-	-	465
Health	16,692	-	-	-	-	-	-	-	16,692
Human Services	53,119	-	-	-	-	-	-	-	53,119
Economic Development	4,571	-	-	-	-	-	-	-	4,571
Other Purposes	356,838	-	-	-	-	-	-	-	356,838
Subsequent Year Appropriations	2,696,566	-	-	-	-	-	-	-	2,696,566
<b>Total Assigned</b>	<b>4,550,989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,550,989</b>
Unassigned***	1,892,222	-	-	-	-	-	-	(289,903)	1,602,319
<b>Total Fund Balance</b>	<b>\$ 8,797,542</b>	<b>\$ 2,280,526</b>	<b>\$ 17,877,353</b>	<b>\$ 1,183,359</b>	<b>\$ 3,814,844</b>	<b>\$ 9,207,845</b>	<b>\$ 25,080,010</b>	<b>\$ 9,851,311</b>	<b>\$ 78,092,790</b>

\* 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 Federal Bridge Project 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.

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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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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.

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

**Wayne County, Ohio**  
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securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**A. Deposits with Financial Institutions**

At year-end, \$17,659,709 of the County's bank balance of \$19,408,260 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, 2022 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$17,902 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.

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**B. Investments**

As of December 31, 2022 the County had the following investments and maturities:

Rating by S & P	Investment	Fair Amount	Investment Maturities in Years			Percent of Total
			(<1)	(1-3)	(>3)	
	Net Asset Value (NAV):					
AAA <sup>Am</sup> **	STAROhio	\$ 3,886,220	\$ 3,886,220	\$ -	\$ -	4.20%
AAA <sup>Am</sup> **	First American Government Obligation	145,452	145,452	-	-	0.16%
	Fair Value:					
N/A	Negotiable CD's	18,871,188	8,027,587	10,387,334	456,267	20.42%
AA	Cuyahoga County Ohio Economic	894,672	894,672	-	-	0.97%
AA	Ohio State Special Obligation Capital Facilities	930,990	-	930,990	-	1.01%
AA	Ohio State Major New Infrastructure	262,151	-	262,151	-	0.28%
AA	Olentangy Local School District	529,931	529,931	-	-	0.57%
AA	Cuyahoga County Ohio Public Library	481,475	481,475	-	-	0.52%
A1	Foreign Securities	1,347,002	391,360	555,642	400,000	1.46%
N/A	Commercial Paper	4,697,539	4,697,539	-	-	5.08%
N/A	U. S. Treasury Note	15,202,018	2,539,485	4,180,252	8,482,281	16.44%
AA+	FAMC	2,952,105	-	-	2,952,105	3.19%
AAA	FHLMC	5,047,050	-	4,055,050	992,000	5.46%
AAA	FNMA	9,249,347	2,071,460	7,048,166	129,721	10.01%
AAA	FFCB	14,303,801	1,287,647	7,369,223	5,646,931	15.47%
AAA	FHLB	13,641,062	748,575	3,838,374	9,054,113	14.76%
		<u>\$ 92,442,003</u>	<u>\$ 25,701,403</u>	<u>\$ 38,627,182</u>	<u>\$ 28,113,418</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, 2022. 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, 2022, is 32 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**  
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**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, 2022, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out				Total
	General Fund	Motor Vehicle and Gas Tax	County Board of DD	State and Local Fiscal Recovery	
County Building Construction	\$ 17,000,000	\$ -	\$ 130,000	\$ -	\$ 17,130,000
Other Governmental funds	972,597	742,618	-	-	1,715,215
Sanitary Sewer Fund	125,000	-	-	-	125,000
Wayne County Airport	300,000	-	-	-	300,000
Health Care	-	-	-	251,515	251,515
	<u>\$ 18,397,597</u>	<u>\$ 742,618</u>	<u>\$ 130,000</u>	<u>\$ 251,515</u>	<u>\$ 19,521,730</u>

Transfers from the General fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the Motor Vehicle Gas Tax fund were to finance debt service. Transfers from the County Board of DD were used for capital projects. Transfers from other State and Local Fiscal Recovery fund were for the self-insurance internal service fund.

**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2022, 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	Other Governmental Funds	
General Fund	\$ -	\$ 36,864	\$ -	\$ -	\$ 14,133	\$ 50,997
County Board of Developmental Disabilities (DD)	-	-	-	13,621	-	13,621
Children Services Board	20,657	1,453	-	-	7,015	29,125
Sanitary Sewer District	-	-	3,761	-	-	3,761
	<u>\$ 20,657</u>	<u>\$ 38,317</u>	<u>\$ 3,761</u>	<u>\$ 13,621</u>	<u>\$ 21,148</u>	<u>\$ 97,504</u>

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

**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of the 2021 taxes.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

2022 real property taxes were levied after October 1, 2022 on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$10.60 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 2,814,279,260
Public Utilities - Personal	588,642,250
Total Assessed Value	\$ 3,402,921,510

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, 2022, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 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.

**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2022 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.

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, 2022

**NOTE 9 - LEASES RECEIVABLE**

As of December 31, 2022 the County has 15 leases for land of the Airport enterprise fund and 1 lease of office space within a building of the Airport enterprise fund building. The leases have various commencing dates as early as 2003 and various maturity dates through 2037. The County is reporting a lease receivable of \$158,114 in the airport enterprise fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County reported lease revenue of \$71,528 and interest revenue of \$4,294.

A summary of future payments to be received is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2023	\$65,733	\$9,092
2024	16,638	7,551
2025	13,560	2,194
2026	10,638	2,193
2027	10,484	2,644
2028-2032	28,997	11,022
2033-2037	12,064	7,728
	<u>\$158,114</u>	<u>\$42,424</u>

**NOTE 10 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2022 was as follows:

<b>Governmental Activities</b>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 3,877,171	\$ 125,280	\$ (26,701)	\$ 3,975,750
Construction in progress	99,995	837,168	-	937,163
Total capital assets, not being depreciated:	3,977,166	962,448	(26,701)	4,912,913
Capital assets, being depreciated:				
Building and improvements	50,149,171	1,841,209	(38,309)	51,952,071
Equipment	16,065,472	968,114	(608,890)	16,424,696
Intangibles	2,127,294	-	-	2,127,294
Infrastructure	105,743,905	731,584	-	106,475,489
Total capital assets, being depreciated:	174,085,842	3,540,907	(647,199)	176,979,550
Less: accumulated depreciation				
Building and improvements	(30,750,974)	(1,086,949)	38,309	(31,799,614)
Equipment	(12,012,147)	(1,067,760)	608,890	(12,471,017)
Intangibles	(1,426,644)	(122,288)	-	(1,548,932)
Infrastructure	(66,226,258)	(2,447,753)	-	(68,674,011)
Total accumulated depreciation	(110,416,023)	(4,724,750)	647,199	(114,493,574)
Total capital assets being depreciated, net	63,669,819	(1,183,843)	-	62,485,976
Governmental activities capital assets, net	\$ 67,646,985	\$ (221,395)	\$ (26,701)	\$ 67,398,889

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

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 357,007
Judicial	443,097
Public Safety	475,910
Public Works	3,150,352
Health	44,726
Human Services	253,658
Total Depreciation Expense	<u>\$ 4,724,750</u>

Capital assets for business-type activities for the year ended December 31, 2022, was as follows:

<b>Business-Type Activities</b>	<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	-	75,700	-	75,700
Total capital assets, not being depreciated:	<u>2,143,912</u>	<u>75,700</u>	<u>-</u>	<u>2,219,612</u>
Capital assets, being depreciated:				
Building and improvements	10,376,105	-	-	10,376,105
Equipment	314,441	-	(11,587)	302,854
Infrastructure:				
Sewer mains	8,646,458	-	-	8,646,458
Airport	9,423,158	131,626	-	9,554,784
Total capital assets, being depreciated:	<u>28,760,162</u>	<u>131,626</u>	<u>(11,587)</u>	<u>28,880,201</u>
Less: accumulated depreciation				
Building and improvements	(3,554,343)	(279,541)	-	(3,833,884)
Equipment	(260,262)	(14,913)	11,587	(263,588)
Infrastructure:				
Sewer mains	(2,629,303)	(211,355)	-	(2,840,658)
Airport	(1,730,125)	(461,630)	-	(2,191,755)
Total accumulated depreciation	<u>(8,174,033)</u>	<u>(967,439)</u>	<u>11,587</u>	<u>(9,129,885)</u>
Total capital assets being depreciated, net	<u>20,586,129</u>	<u>(835,813)</u>	<u>-</u>	<u>19,750,316</u>
Business-type activities capital assets, net	<u>\$ 22,730,041</u>	<u>\$ (760,113)</u>	<u>\$ -</u>	<u>\$ 21,969,928</u>

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2022

**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
<b>Governmental Activities</b>					
General Obligation Bonds:					
2011 Refunding Bond (2-3.5%)	\$ 835,000	\$ -	\$ (835,000)	\$ -	\$ -
Premium on refunding bond	9,891	-	(9,891)	-	-
Total General Obligation Bonds	<u>844,891</u>	<u>-</u>	<u>(844,891)</u>	<u>-</u>	<u>-</u>
Direct Borrowings:					
County Building Improvement					
OPWC loan, 0.0%, Water Tower	27,500	-	(5,000)	22,500	5,000
OPWC loan, 0.0%, Bridge Replacement	49,188	-	(5,786)	43,402	5,786
OPWC loan, 0.0%, Road Resurfacing	31,369	-	(12,546)	18,823	12,550
OPWC loan, 0.0%, Road Resurfacing	13,105	-	(3,744)	9,361	3,744
OPWC loan, 0.0%, Road Resurfacing	111,501	-	(10,620)	100,881	10,619
Lease Purchase -Dominion Voting System, 0.0%	437,857	-	(62,551)	375,306	62,551
Total Direct Borrowings	<u>670,520</u>	<u>-</u>	<u>(100,247)</u>	<u>570,273</u>	<u>100,250</u>
Net Pension Liability	30,987,880	-	(11,946,539)	19,041,341	-
Compensated Absences*	3,401,849	1,014,908	(906,347)	3,510,410	928,002
Total Governmental Activities	<u>\$ 35,905,140</u>	<u>\$ 1,014,908</u>	<u>\$ (13,798,024)</u>	<u>\$ 23,122,024</u>	<u>\$ 1,028,252</u>

\*Includes \$5,514 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. 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, 2022 was \$9,891. 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 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Direct Borrowings***

*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.

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.

In the event of default, as defined by the OPWC 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.

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Principal requirements to retire the direct borrowing loans outstanding at December 31, 2022 are as follows:

Year Ended	Direct Borrowings		
	OPWC	Dominion Voting System	Total
	Principal	Principal	Principal
2023	\$ 37,699	\$ 62,551	\$ 100,250
2024	31,423	62,551	93,974
2025	23,278	62,551	85,829
2026	21,406	62,551	83,957
2027	18,906	62,551	81,457
2028-2032	62,255	62,551	124,806
	\$ 194,967	\$ 375,306	\$ 570,273

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 General fund. 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, 2022, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,495,165 and vested benefits for sick leave totaled \$1,015,245. 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 \$47,861 and \$16,254 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.

**Wayne County, Ohio**  
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The County pays obligations related to employee compensation from the fund benefitting from their service.

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Business-Type Activities</b>					
General Obligations Bond:					
2011 Refunding Bond (2-3.5%)	\$ 25,000	\$ -	\$ (25,000)	\$ -	\$ -
Direct Borrowings:					
2004 Sewer System Revenue Bonds, 4.375%	684,000	-	(684,000)	-	-
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,438,000	-	(1,438,000)	-	-
USDA Loan - Batdorf Road (4.25%)	434,730	-	(15,000)	419,730	15,000
OPWC loan:					
Hillcrest WWTP, 0.0%	47,281	-	(4,298)	42,983	4,298
Hillcrest WWTP (Phase II), 0.0%	178,388	-	(12,302)	166,086	12,302
OWDA loans:					
Eastwood WWTP, 0.0%	536,506	-	(67,063)	469,443	67,063
Kidron WWTP, 0.0%	8,856	-	(1,184)	7,672	1,107
Kidron Sanitary Sewer Note, 2.34%	-	1,478,585	(21,377)	1,457,208	59,748
Sanitary Sewer, Series 2022, 2.34%	-	711,898	(10,292)	701,606	28,767
Total Direct Borrowings	<u>3,327,761</u>	<u>2,190,483</u>	<u>(2,253,516)</u>	<u>3,264,728</u>	<u>188,285</u>
Net Pension Liability	431,579		(157,184)	274,395	-
Net OPEB Liability	-	-	-	-	-
Compensated Absences	61,216	19,875	(16,976)	64,115	17,520
Total Business-Type Activities	<u>\$ 3,845,556</u>	<u>\$ 2,210,358</u>	<u>\$ (2,452,676)</u>	<u>\$ 3,603,238</u>	<u>\$ 205,805</u>

**Direct Borrowings**

*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



**Wayne County, Ohio**  
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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.

***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.

*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.

In 2022, the Sewer System Revenue Bonds were refinanced through OWDA. The balance of \$711,898 was refinanced at an interest rate of 2.34 percent and will mature in July 2042. Principal retirements will be paid from 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 2022, the Sanitary Sewer Improvement Bond were refinanced through OWDA. The balance of \$1,478, 585 was refinanced at an interest rate of 2.34 percent and will mature in July 2042. Principal retirements will be paid from the Sanitary Sewer District fund.

The County has pledged 100% of the future net customer sewer revenue (future amounts are unknown as the number of customers and rates are unable to be estimated) until the retirement of the sewer system revenue bonds to repay \$684,000 in sewer system revenue bonds. The total

**Wayne County, Ohio**  
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principal and interest remaining to be paid on all sewer revenue bonds is \$0. Principal paid for the current year was \$684,000, as these revenue bonds were refinanced through OWDA.

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2022, are as follows:

Year Ended	Direct Borrowings			
	USDA Loan		OWDA	
	Principal	Interest	Principal	Interest
2023	\$ 15,000	\$ 17,839	\$ 156,685	\$ 50,002
2024	16,000	17,201	158,768	47,918
2025	17,000	16,521	160,901	45,787
2026	18,000	15,799	163,083	43,603
2027	18,000	15,034	165,316	41,369
2028-2032	105,000	62,844	657,396	171,447
2033-2037	126,000	38,831	585,411	107,172
2038-2042	104,730	10,240	588,369	34,952
	\$ 419,730	\$ 194,309	\$ 2,635,929	\$ 542,250

Year Ended	OPWC		Total	
	Principal	Interest	Principal	Interest
	2023	\$ 16,600	\$ -	\$ 188,285
2024	16,600	-	191,368	65,119
2025	16,600	-	194,501	62,308
2026	16,600	-	197,683	59,402
2027	16,601	-	199,917	56,403
2028-2032	80,859	-	843,255	234,291
2033-2037	45,209	-	756,620	146,003
2038-2042	-	-	693,099	45,192
	\$ 209,069	\$ -	\$ 3,264,728	\$ 736,559

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.

**NOTE 12 – NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2022 follows:

	Outstanding 12/31/21	Increase	Decrease	Outstanding 12/31/22
County Building Improvement Note, Series 2021	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ -
	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ -

In 2021, 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. These notes matured May 18, 2022.

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**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.

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 \$1,376,000 reported in the Health Care Internal Service fund at December 31, 2022, 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.

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 \$575 to \$1,692. Changes in the fund's liability amount in 2022 and 2021 were:

<u>Liability Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
2022	\$ 1,434,486	\$ 13,008,542	\$ (13,067,028)	\$ 1,376,000
2021	840,232	12,463,842	(11,869,588)	1,434,486

*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.

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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 2022 and 2021 were:

<u>Liability Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>End of Year Liability</u>
2022	\$ 32,145	\$ 31,320	\$ (41,338)	\$ 22,127
2021	10,545	19,028	2,572	32,145

**NOTE 14 - DEFINED BENEFIT PENSION PLANS**

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

***Net Pension Liability/Net OPEB Liability (Asset)***

Pensions and OPEB are a component of exchange transactions – between an employer and its employees — of salaries and benefits for employee services. Pensions 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/OPEB 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 estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for the 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 funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension 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 pension liabilities within 30 years. If the pension 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 (asset) would be effective when the changes are legally enforceable. The

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Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net 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)***

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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. Effective January 1, 2022, the Combined Plan is no longer available for member selection. 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. 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.

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 as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

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 amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a benefit recipient has received benefits for 12 months, the member is eligible 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 on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

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	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2022 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2022 Actual Contribution Rates</b>			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</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 \$4,662,302 for 2022. Of this amount, \$532,901 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](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. 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 in until 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, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

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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.

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. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2022 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$86,027.

***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, 2021, 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, 2022, 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



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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	0.210255%	0.004601%	
Prior Measurement Period	0.208181%	0.004633%	
Change in Proportion	<u>0.002074%</u>	<u>-0.000033%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 18,293,036	\$ 1,022,700	\$ 19,315,736
Pension Expense	\$ (2,462,045)	\$ 79,667	\$ (2,382,378)

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 service 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, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ -	\$ 35,590	\$ 35,590
Differences between Expected and Actual Experience	932,552	13,093	945,645
Changes of Assumptions	2,287,525	122,387	2,409,912
Changes in Proportionate Share and Differences in Contributions	784,244	70,514	854,758
County Contributions Subsequent to the Measurement Date	4,662,302	45,702	4,708,004
Total Deferred Outflows of Resources	<u>\$ 8,666,623</u>	<u>\$ 287,286</u>	<u>\$ 8,953,909</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 401,211	\$ 3,912	\$ 405,123
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	21,758,898	-	21,758,898
Changes of Assumptions	-	92,122	92,122
Changes in Proportionate Share and Differences in Contributions	306,185	92,477	398,662
Total Deferred Inflows of Resources	<u>\$ 22,466,294</u>	<u>\$ 188,511</u>	<u>\$ 22,654,805</u>

\$4,708,004 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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Year Ending December 31:	OPERS	STRS	Total
2023	\$ (2,473,431)	\$ 7,084	\$ (2,466,347)
2024	(7,410,809)	1,051	(7,409,758)
2025	(5,116,397)	(58,782)	(5,175,179)
2026	(3,461,336)	103,720	(3,357,616)
Total	<u>\$ (18,461,973)</u>	<u>\$ 53,073</u>	<u>\$ (18,408,900)</u>

**Actuarial Assumptions – OPERS**

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	<u>OPERS Traditional Plan</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

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	<u>OPERS Traditional Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	0.50 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.20 percent
Actuarial Cost Method	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, 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, 2020.

During 2021, 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 for 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 15.3 percent for 2021.

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

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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. 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 geometric rates of return were provided by the Board’s investment consultant. For each major class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2021, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

**Discount Rate** The discount rate used to measure the total pension liability for the current year was 6.9 percent. The discount rate for the prior year was 7.2 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 benefits 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 (Asset) to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County’s Proportionate Share of the Net Pension Liability (Asset)	\$ 48,230,394	\$ 18,293,036	\$ (6,618,827)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation, are presented below:

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Inflation	2.50 percent
Salary Increases	Varies by service from 2.50 percent to 8.50 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Cost-of-Living Adjustments (COLA)	0.00 percent

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, 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	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

For 2022, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, 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, 2022 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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:

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

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\*Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of 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 7.00 percent as of June 30, 2022. 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, 2022. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

**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, 2022, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 1,544,926	\$ 1,022,700	\$ 581,057

**Assumption and Benefit Changes Since the Prior Measurement Date** The discount rate was adjusted to 7.00 percent for the June 30, 2022 valuation.

Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

**NOTE 15 – DEFINED BENEFIT OPEB PLANS**

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

**Plan Description – Ohio Public Employees Retirement System (OPERS)**

Plan Description – The Ohio Public Employees Retirement System (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

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coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care 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.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive 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.

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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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, 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 2022, OPERS did not allocate any employer contribution to health care for members. 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 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2022.

***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 partial premium reimbursements will be continued indefinitely. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://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, 2022, STRS did not allocate any employer contributions to post-employment health care.



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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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) for STRS was measured as of June 30, 2022, 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 retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.210081%	0.004601%	
Prior Measurement Period	0.208563%	0.004633%	
Change in Proportion	<u>0.001518%</u>	<u>-0.000033%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (6,580,058)	\$ (119,122)	\$ (6,699,180)
OPEB Expense	\$ (5,363,331)	\$ (21,064)	\$ (5,384,395)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ -	\$ 2,075	\$ 2,075
Differences between Expected and Actual Experience	-	1,726	1,726
Changes of Assumptions	-	5,074	5,074
Changes in Proportionate Share and Differences in Contributions	240,427	1,582	242,009
County Contributions Subsequent to the Measurement Date	-	-	-
Total Deferred Outflows of Resources	<u>\$ 240,427</u>	<u>\$ 10,457</u>	<u>\$ 250,884</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 998,095	\$ 17,889	\$ 1,015,984
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	3,136,908	-	3,136,908
Changes of Assumptions	2,663,534	84,469	2,748,003
Changes in Proportionate Share and Differences in Contributions	50,322	348	50,670
Total Deferred Inflows of Resources	<u>\$ 6,848,859</u>	<u>\$ 102,706</u>	<u>\$ 6,951,565</u>

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

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Year Ending December 31:	OPERS	STRS	Total
2023	\$ (4,023,208)	\$ (26,922)	\$ (4,050,130)
2024	(1,449,320)	(26,507)	(1,475,827)
2025	(685,397)	(12,591)	(697,988)
2026	(450,507)	(5,113)	(455,620)
2027	-	(7,020)	(7,020)
Thereafter	-	(14,096)	(14,096)
Total	<u>\$ (6,608,432)</u>	<u>\$ (92,249)</u>	<u>\$ (6,700,681)</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 health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.50 percent, initial	8.50 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, 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,

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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, 2020.

During 2021, 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 contributions 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 14.3 percent for 2021.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, 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 (Geometric)</u>
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00%</u>	<u>3.45%</u>

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**Discount Rate** A single discount rate of 6.0 percent was used to measure the total OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the County’s Proportionate Share of the Net OPEB (Asset) to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net OPEB (asset) calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (3,869,692)	\$ (6,580,058)	\$ (8,829,704)

**Sensitivity of the County’s Proportionate Share of the Net OPEB (Asset) 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 (asset). The following table presents the net OPEB (asset) calculated using the assumed trend rates, and the expected net OPEB (asset) 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 2022 is 5.50 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 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 (Asset)	\$ (6,651,164)	\$ (6,580,058)	\$ (6,495,705)

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**Actuarial Assumptions – STRS**

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation are presented below:

Salary Increases	Varies by service from 2.50 percent to 8.50 percent	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	7.50 percent	3.94 percent
Medicare	-68.78 percent	3.94 percent
Prescription Drug		
Pre-Medicare	9.00 percent	3.94 percent
Medicare	-5.47 percent	3.94 percent

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation are presented below:

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	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-16.18 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	29.98 percent	4.00 percent

In 2022, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

In 2021, 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

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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, 2022 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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:

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

\*Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of 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 OPEB liability was 7.00 percent as of June 30, 2022. 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 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2022.

**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, 2022, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2022, 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.

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	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (110,126)	\$ (119,122)	\$ (126,829)
	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (123,559)	\$ (119,122)	\$ (113,523)

**Assumption Changes Since the Prior Measurement Date** The discount rate remained unchanged at 7.00 percent for the June 30, 2022 valuation.

**Benefit Term Changes Since the Prior Measurement Date** Salary increase rates were updated based on the actuarial experience study for the period of July 1, 2015 through June 30, 2021 and were changed from age based to service based.

Healthcare trends were updated to reflect emerging claims and recoveries experience.

**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).

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:

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	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	State and Local Fiscal Recovery
GAAP Basis (as reported)	\$ (6,128,312)	\$ (513,935)	\$ 3,974,943	\$ (215,256)	\$ (1,047,566)	\$ 874,278	\$ -
Adjustments:							
Revenue accruals	3,588,035	(35,978)	(552,926)	836	(193,976)	(52,515)	1,031,131
Expenditure accruals	782,145	(102,055)	43,194	86,314	(2,866)	30,674	-
Funds budgeted elsewhere**	337,589	-	-	-	-	-	-
Encumbrances	(2,239,040)	(836,987)	(785,877)	(403,289)	(288,048)	(621,814)	(47,690)
Budget Basis	<u>\$ (3,659,583)</u>	<u>\$ (1,488,955)</u>	<u>\$ 2,679,334</u>	<u>\$ (531,395)</u>	<u>\$ (1,532,456)</u>	<u>\$ 230,623</u>	<u>\$ 983,441</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:

Fund	Amount
General	\$ 1,497,585
Motor Vehicle and Gas Tax	607,670
County Board of DD	651,992
Job and Family Services	61,488
Wayne County Care Center	208,028
Children Services Board	286,205
State and Local Fiscal Recovery	47,690
County Building Construction	1,911,780
Other Governmental	4,340,436
	<u>\$ 9,612,874</u>



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

**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, 2022, 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 – PIPELINES**

The Rover and Nexus pipelines have filed appeals with the Ohio Board of Tax Appeal regarding taxes owed the County. As of May 30, 2023, there has been no decision from the Ohio Board of Tax Appeals regarding the collectability of taxes owed from the pipelines. As of December 31, 2022 outstanding delinquent taxes reported within the County Undivided Auto custodial fund are \$54,399,961 related to this appeal.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.210255%	0.208181%	0.203405%	0.204107%
County's Proportionate Share of the Net Pension Liability	\$ 18,293,036	\$ 30,827,074	\$ 40,204,378	\$ 55,900,685
County's Covered Payroll	\$ 29,763,179	\$ 28,576,822	\$ 27,367,653	\$ 26,524,055
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	61.46%	107.87%	146.90%	210.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net Pension Liability	0.004601%	0.004633%	0.005302%	0.004443%
County's Proportionate Share of the Net Pension Liability	\$ 1,022,700	\$ 592,385	\$ 1,282,936	\$ 982,501
County's Covered Payroll	\$ 595,107	\$ 608,264	\$ 590,457	\$ 506,843
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	171.85%	97.39%	217.28%	193.85%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

(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 system's prior fiscal year.

See accompanying notes to the required supplementary information.

	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
	0.206891%	0.200428%	0.207947%	0.208289%	0.208289%
\$	32,457,187	\$ 46,388,628	\$ 36,019,025	\$ 25,192,789	\$ 24,554,563
\$	26,276,171	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
	123.52%	173.81%	145.51%	102.45%	112.04%
	84.66%	77.25%	81.08%	86.45%	86.36%
	0.004467%	0.004423%	0.005017%	0.006266%	0.67620%
\$	982,094	\$ 1,050,681	\$ 1,679,334	\$ 1,731,839	\$ 1,644,726
\$	498,357	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177
	192.07%	209.63%	279.26%	269.22%	275.42%
	77.30%	75.30%	66.80%	72.10%	73.00%

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 4,662,302	\$ 4,290,415	\$ 4,121,521	\$ 3,970,247
Contributions in Relation to the Contractually Required Contribution	<u>(4,662,302)</u>	<u>(4,290,415)</u>	<u>(4,121,521)</u>	<u>(3,970,247)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 32,313,024	\$ 29,763,179	\$ 28,576,822	\$ 27,367,653
Contributions as a Percentage of Covered Payroll	14.43%	14.42%	14.42%	14.51%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 86,027	\$ 83,315	\$ 85,157	\$ 82,664
Contributions in Relation to the Contractually Required Contribution	<u>(86,027)</u>	<u>(83,315)</u>	<u>(85,157)</u>	<u>(82,664)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 614,479	\$ 595,107	\$ 608,264	\$ 590,457
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 3,848,472	\$ 3,552,821	\$ 3,340,705	\$ 3,095,441	\$ 3,071,009	\$ 2,958,035
<u>(3,848,472)</u>	<u>(3,552,821)</u>	<u>(3,340,705)</u>	<u>(3,095,441)</u>	<u>(3,071,009)</u>	<u>(2,958,035)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
14.51%	13.52%	12.52%	12.51%	12.49%	13.50%
\$ 70,958	\$ 69,770	\$ 70,170	\$ 84,188	\$ 86,844	\$ 77,633
<u>(70,958)</u>	<u>(69,770)</u>	<u>(70,170)</u>	<u>(84,188)</u>	<u>(86,844)</u>	<u>(77,633)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177
14.00%	14.00%	14.00%	14.00%	13.50%	13.00%

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

	<u>2022</u>		<u>2021</u>		<u>2020</u>		<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>							
County's Proportion of the Net OPEB Liability (Asset)	0.210081%		0.208563%		0.203536%		0.203644%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (6,580,058)	\$	(3,715,716)	\$	28,113,609	\$	26,550,370
County's Covered Payroll	\$ 29,763,179	\$	28,576,822	\$	27,367,653	\$	26,524,055
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-22.11%		-13.00%		102.73%		100.10%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	128.23%		115.57%		47.80%		46.33%
<b><i>State Teachers Retirement System (STRS)</i></b>							
County's Proportion of the Net OPEB Liability (Asset)	0.004601%		0.004633%		0.005302%		0.004443%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (119,122)	\$	(97,685)	\$	(93,186)	\$	(73,587)
County's Covered Payroll	\$ 83,315	\$	608,264	\$	590,457	\$	506,843
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-142.98%		-16.06%		-15.78%		-14.52%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	230.70%		174.70%		182.10%		174.70%

(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 system's prior fiscal year.

See accompanying notes to the required supplementary information.

	<u>2018</u>		<u>2017</u>
	0.205185%		0.202123%
\$	22,281,580	\$	20,415,110
\$	26,276,171	\$	26,688,779
	84.80%		76.49%
	54.14%		54.04%
	0.004467%		0.004423%
\$	(71,780)	\$	172,567
\$	498,357	\$	501,214
	-14.40%		34.43%
	176.00%		47.10%

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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
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 (1)	\$ 32,313,024	\$ 29,763,179	\$ 28,537,449	\$ 27,287,135
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<b><i>State Teachers Retirement System (STRS)</i></b>				
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	\$ 86,027	\$ 595,107	\$ 608,264	\$ 590,457
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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ -	\$ 805,422	\$ 1,876,579	n/a	n/a	n/a
<u>-</u>	<u>(805,422)</u>	<u>(1,876,579)</u>	n/a	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a	n/a
\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	n/a	n/a	n/a
0.00%	3.07%	0.0703	n/a	n/a	n/a
\$ -	\$ -	\$ -	\$ -	\$ 3,216	\$ 5,972
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,216)</u>	<u>(5,972)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177
0.00%	0.00%	0.00%	0.00%	0.50%	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, 2022*

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**Note 1 - Net Pension Liability**

***Changes in Assumptions – OPERS***

Amounts reported incorporate changes in discount rate used in calculating the total pension liability as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount Rate	6.90%	7.20%	7.20%	7.50%	8.00%

Calendar year 2017 reflects 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. Wage inflation rate was also reduced from 3.25 percent to 2.75 percent.

***Changes in Benefit Terms – OPERS***

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.40 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 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 3.00 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

***Changes in Assumptions – STRS***

For calendar year 2021, the discount rate changed from 7.45 percent to 7.00 percent.

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.

**Wayne County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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**NOTE 2 - NET OPEB LIABILITY (ASSET)**

***Changes in Assumptions - OPERS***

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

<u>Assumption</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount Rate	6.00%	6.00%	3.16%	3.96%	3.85%	4.23%
Municipal Bond Rate	1.84%	2.00%	2.75%	3.71%	3.31%	n/a
Health Care Cost Trend Rate	5.50%	8.50%	10.50%	10.00%	7.50%	n/a

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

***Changes in Benefit Terms – OPERS***

For calendar year 2022, the cost of living adjustments decreased from 2.20 percent simple to 2.05 percent simple.

For calendar year 2021, the cost of living adjustments decreased from 3.00 percent simple to 2.20 percent simple.

***Changes in Assumptions – STRS***

For calendar year 2021, the following changes were made to the actuarial assumptions:

- Discount rate from 7.45 percent to 7.00 percent
- Medicare medical health care cost trends from -6.69 percent initial to -16.18 percent initial
- Medicare prescription drug health care cost trends from 11.87 percent initial to 29.98 percent

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 based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

For 2017, the discount rate was increased from 3.26 percent to 4.13 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)* and the long term expected rate of return was reduced from 7.75 percent to 7.45 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 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

**Wayne County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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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.

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 charged 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 &amp; 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>Family Drug Court</i>
<i>Indigent Fee Assessment</i>	<i>Foreclosure Management</i>	<i>Municipal Court Special Project</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:

#### ***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, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 9,104,779	\$ 14,000	\$ 342,739	\$ 9,461,518
Cash and Investments:				
In Segregated Accounts	3,628	-	-	3,628
Receivables:				
Accounts	220,120	-	-	220,120
Due from Other Governments	1,741,110	-	622,864	2,363,974
Materials and Supplies Inventory	1,317	-	-	1,317
Loans Receivable	306,597	-	-	306,597
Prepaid Items	56,951	-	-	56,951
<i>Total Assets</i>	<u>\$ 11,434,502</u>	<u>\$ 14,000</u>	<u>\$ 965,603</u>	<u>\$ 12,414,105</u>
<b>Liabilities</b>				
Accounts Payable	\$ 140,897	\$ -	\$ 5,790	\$ 146,687
Contracts Payable	-	-	307,109	307,109
Accrued Wages and Benefits	109,394	-	-	109,394
Due to Other Governments	52,793	-	-	52,793
Due to Other Funds	21,148	-	-	21,148
<i>Total Liabilities</i>	<u>324,232</u>	<u>-</u>	<u>312,899</u>	<u>637,131</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	1,302,799	-	622,864	1,925,663
<i>Total Deferred Inflows of Resources</i>	<u>1,302,799</u>	<u>-</u>	<u>622,864</u>	<u>1,925,663</u>
<b>Fund Balances</b>				
Nonspendable	58,268	-	-	58,268
Restricted	9,749,203	-	66,947	9,816,150
Committed	-	14,000	252,796	266,796
Unassigned	-	-	(289,903)	(289,903)
<i>Total Fund Balances</i>	<u>9,807,471</u>	<u>14,000</u>	<u>29,840</u>	<u>9,851,311</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,434,502</u>	<u>\$ 14,000</u>	<u>\$ 965,603</u>	<u>\$ 12,414,105</u>



**Wayne County, Ohio**

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

*Nonmajor Governmental Funds*

*For the Year Ended December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ 3,020,888	\$ -	\$ 107,783	\$ 3,128,671
Licenses and Permits	446,431	-	-	446,431
Fines and Forfeitures	441,035	-	-	441,035
Intergovernmental	3,980,364	-	2,968,741	6,949,105
Special Assessments	1,820	-	-	1,820
Interest	11,281	-	-	11,281
Rent	7,950	-	-	7,950
Contributions and Donations	82,267	-	-	82,267
Other	255,085	5,000	-	260,085
<i>Total Revenues</i>	<u>8,247,121</u>	<u>5,000</u>	<u>3,076,524</u>	<u>11,328,645</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,905,422	-	-	1,905,422
Judicial	689,586	-	-	689,586
Public Safety	1,821,610	-	89,133	1,910,743
Public Works	150,063	-	-	150,063
Health	634,138	-	-	634,138
Human Services	1,596,162	-	-	1,596,162
Economic Development and Assistance	60,094	-	-	60,094
Capital Outlay	-	-	3,036,919	3,036,919
Debt Service:				
Principal Retirement	-	872,696	-	872,696
Interest and Fiscal Charges	-	36,725	-	36,725
<i>Total Expenditures</i>	<u>6,857,075</u>	<u>909,421</u>	<u>3,126,052</u>	<u>10,892,548</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	1,390,046	(904,421)	(49,528)	436,097
<b>Other Financing Sources (Uses)</b>				
Transfers In	315,792	882,642	516,781	1,715,215
<i>Total Other Financing Sources (Uses)</i>	<u>315,792</u>	<u>882,642</u>	<u>516,781</u>	<u>1,715,215</u>
<i>Net Change in Fund Balances</i>	1,705,838	(21,779)	467,253	2,151,312
<i>Fund Balances Beginning of Year</i>	8,100,316	35,779	(437,413)	7,698,682
<i>Increase (Decrease) in Consumable for Inventory</i>	1,317	-	-	1,317
<i>Fund Balances End of Year</i>	<u>\$ 9,807,471</u>	<u>\$ 14,000</u>	<u>\$ 29,840</u>	<u>\$ 9,851,311</u>

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2022

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 274,387	\$ 2,358,022	\$ 96,187	\$ 205,592	\$ 41,338
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	1,225	-
Due from Other Governments	-	-	-	-	1,091,405
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	2,161
<i>Total Assets</i>	<u>\$ 274,387</u>	<u>\$ 2,358,022</u>	<u>\$ 96,187</u>	<u>\$ 206,817</u>	<u>\$ 1,134,904</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 4,637	\$ -	\$ 1,754	\$ 49
Accrued Wages and Benefits	2,986	23,795	-	11,861	539
Due to Other Governments	459	9,887	-	5,159	1,635
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>3,445</u>	<u>38,319</u>	<u>-</u>	<u>18,774</u>	<u>2,223</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	941,062
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>941,062</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	2,161
Restricted	270,942	2,319,703	96,187	188,043	189,458
<i>Total Fund Balances (Deficit)</i>	<u>270,942</u>	<u>2,319,703</u>	<u>96,187</u>	<u>188,043</u>	<u>191,619</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 274,387</u>	<u>\$ 2,358,022</u>	<u>\$ 96,187</u>	<u>\$ 206,817</u>	<u>\$ 1,134,904</u>

<u>Child Enforcement Agency</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>	<u>Probation Services</u>
\$ 1,672,963	\$ 231,843	\$ 52,591	\$ 29,742	\$ 3,574	\$ 135,838	\$ 150,229
-	-	-	3,628	-	-	-
160,952	-	-	-	25	1,552	1,781
-	14,954	-	17,819	-	-	-
1,317	-	-	-	-	-	-
-	306,597	-	-	-	-	-
28,000	-	-	-	-	-	-
<u>\$ 1,863,232</u>	<u>\$ 553,394</u>	<u>\$ 52,591</u>	<u>\$ 51,189</u>	<u>\$ 3,599</u>	<u>\$ 137,390</u>	<u>\$ 152,010</u>
\$ 1,503	\$ 19,245	\$ -	\$ -	\$ -	\$ -	\$ -
37,422	-	-	-	-	-	-
16,310	-	-	-	-	-	-
14,133	-	-	-	-	-	-
<u>69,368</u>	<u>19,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	14,954	-	14,597	-	-	-
-	14,954	-	14,597	-	-	-
29,317	-	-	-	-	-	-
1,764,547	519,195	52,591	36,592	3,599	137,390	152,010
<u>1,793,864</u>	<u>519,195</u>	<u>52,591</u>	<u>36,592</u>	<u>3,599</u>	<u>137,390</u>	<u>152,010</u>
<u>\$ 1,863,232</u>	<u>\$ 553,394</u>	<u>\$ 52,591</u>	<u>\$ 51,189</u>	<u>\$ 3,599</u>	<u>\$ 137,390</u>	<u>\$ 152,010</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2022

	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant	Court Computerization
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 801,987	\$ 22,653	\$ 29,352	\$ 22,485	\$ 63,668
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	12,552
Due from Other Governments	201,572	-	-	126,276	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	26,058
<b>Total Assets</b>	<b>\$ 1,003,559</b>	<b>\$ 22,653</b>	<b>\$ 29,352</b>	<b>\$ 148,761</b>	<b>\$ 102,278</b>
<b>Liabilities</b>					
Accounts Payable	\$ 36,317	\$ 501	\$ -	\$ -	\$ 4,284
Accrued Wages and Benefits	-	2,307	-	7,917	2,458
Due to Other Governments	-	448	-	1,215	1,065
Due to Other Funds	7,015	-	-	-	-
	<u>43,332</u>	<u>3,256</u>	<u>-</u>	<u>9,132</u>	<u>7,807</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	100,786	-	-	63,138	-
<b>Total Deferred Inflows of Resources</b>	<u>100,786</u>	<u>-</u>	<u>-</u>	<u>63,138</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	26,058
Restricted	859,441	19,397	29,352	76,491	68,413
<b>Total Fund Balances (Deficit)</b>	<u>859,441</u>	<u>19,397</u>	<u>29,352</u>	<u>76,491</u>	<u>94,471</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,003,559</b>	<b>\$ 22,653</b>	<b>\$ 29,352</b>	<b>\$ 148,761</b>	<b>\$ 102,278</b>

Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation	Voter Registraton	Indigent Fee Assessment
\$ 103,210	\$ 49,043	\$ 2,508	\$ 139,247	\$ 283,249	\$ 8,388	\$ 841
-	-	-	-	-	-	-
-	-	-	10,036	11,903	-	729
41,094	56,374	5,191	-	-	1,870	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	732	-	-
<u>\$ 144,304</u>	<u>\$ 105,417</u>	<u>\$ 7,699</u>	<u>\$ 149,283</u>	<u>\$ 295,884</u>	<u>\$ 10,258</u>	<u>\$ 1,570</u>
\$ -	\$ -	\$ 2,572	\$ -	\$ 3,094	\$ -	\$ -
5,608	2,677	-	2,308	2,292	-	-
861	1,877	-	354	353	8,452	-
-	-	-	-	-	-	-
<u>6,469</u>	<u>4,554</u>	<u>2,572</u>	<u>2,662</u>	<u>5,739</u>	<u>8,452</u>	<u>-</u>
41,094	28,187	1,340	-	-	-	-
<u>41,094</u>	<u>28,187</u>	<u>1,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	732	-	-
96,741	72,676	3,787	146,621	289,413	1,806	1,570
<u>96,741</u>	<u>72,676</u>	<u>3,787</u>	<u>146,621</u>	<u>290,145</u>	<u>1,806</u>	<u>1,570</u>
<u>\$ 144,304</u>	<u>\$ 105,417</u>	<u>\$ 7,699</u>	<u>\$ 149,283</u>	<u>\$ 295,884</u>	<u>\$ 10,258</u>	<u>\$ 1,570</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2022

	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 107,883	\$ 41,374	\$ 16,639	\$ 296,595	\$ 36,571
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
Receivables:					
Accounts	-	-	-	4,732	1,058
Due from Other Governments	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 107,883</b>	<b>\$ 41,374</b>	<b>\$ 16,639</b>	<b>\$ 301,327</b>	<b>\$ 37,629</b>
<b>Liabilities</b>					
Accounts Payable	\$ 1,144	\$ 38	\$ -	\$ 32,130	\$ -
Accrued Wages and Benefits	-	-	-	891	698
Due to Other Governments	-	-	-	2,178	108
Due to Other Funds	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,144</b>	<b>38</b>	<b>-</b>	<b>35,199</b>	<b>806</b>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	106,739	41,336	16,639	266,128	36,823
<b>Total Fund Balances (Deficit)</b>	<b>106,739</b>	<b>41,336</b>	<b>16,639</b>	<b>266,128</b>	<b>36,823</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 107,883</b>	<b>\$ 41,374</b>	<b>\$ 16,639</b>	<b>\$ 301,327</b>	<b>\$ 37,629</b>

<u>Deputy Registrar</u>	<u>E 911 System</u>	<u>VAWA Investigative Enhancement</u>	<u>Foreclosure Management</u>	<u>Marriage License Fees</u>	<u>Indigent Interlock and Alcohol Monitoring</u>	<u>Dispute Resolution Fee</u>
\$ 60,747	\$ 1,009,259	\$ 91,414	\$ 33,983	\$ 14,363	\$ 42,840	\$ 15,573
-	-	-	-	-	-	-
-	-	-	1,205	-	586	-
-	-	24,935	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 60,747</u>	<u>\$ 1,009,259</u>	<u>\$ 116,349</u>	<u>\$ 35,188</u>	<u>\$ 14,363</u>	<u>\$ 43,426</u>	<u>\$ 15,573</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,511	\$ 1,660	\$ -
-	-	1,121	232	-	-	-
-	-	1,741	35	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>2,862</u>	<u>267</u>	<u>6,511</u>	<u>1,660</u>	<u>-</u>
-	-	12,470	-	-	-	-
-	-	12,470	-	-	-	-
-	-	-	-	-	-	-
<u>60,747</u>	<u>1,009,259</u>	<u>101,017</u>	<u>34,921</u>	<u>7,852</u>	<u>41,766</u>	<u>15,573</u>
<u>60,747</u>	<u>1,009,259</u>	<u>101,017</u>	<u>34,921</u>	<u>7,852</u>	<u>41,766</u>	<u>15,573</u>
<u>\$ 60,747</u>	<u>\$ 1,009,259</u>	<u>\$ 116,349</u>	<u>\$ 35,188</u>	<u>\$ 14,363</u>	<u>\$ 43,426</u>	<u>\$ 15,573</u>

(Continued)

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2022

	Asset Preservation & Recovery	Conduct of Business	Targeted Community Alternative Program	Ohio Attorney General Law Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 110,438	\$ 5,833	\$ 139,673	\$ 6,366
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	113,440	30,350
Materials and Supplies Inventory	-	-	-	-
Loans Receivable	-	-	-	-
Prepaid Items	-	-	-	-
<i>Total Assets</i>	<u>\$ 110,438</u>	<u>\$ 5,833</u>	<u>\$ 253,113</u>	<u>\$ 36,716</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	\$ 7,294	\$ 1,899
Accrued Wages and Benefits	-	-	1,988	-
Due to Other Governments	-	-	304	-
Due to Other Funds	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>9,586</u>	<u>1,899</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	-	-	56,720	28,451
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>56,720</u>	<u>28,451</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	110,438	5,833	186,807	6,366
<i>Total Fund Balances (Deficit)</i>	<u>110,438</u>	<u>5,833</u>	<u>186,807</u>	<u>6,366</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 110,438</u>	<u>\$ 5,833</u>	<u>\$ 253,113</u>	<u>\$ 36,716</u>



Family Drug Court	Municipal Court Special Project	Totals
\$ 20,295	\$ 275,996	\$ 9,104,779
-	-	3,628
-	11,784	220,120
15,830	-	1,741,110
-	-	1,317
-	-	306,597
-	-	56,951
<u>\$ 36,125</u>	<u>\$ 287,780</u>	<u>\$ 11,434,502</u>
\$ 12,463	\$ 3,802	\$ 140,897
-	2,294	109,394
-	352	52,793
-	-	21,148
<u>12,463</u>	<u>6,448</u>	<u>324,232</u>
-	-	1,302,799
-	-	1,302,799
-	-	58,268
<u>23,662</u>	<u>281,332</u>	<u>9,749,203</u>
<u>23,662</u>	<u>281,332</u>	<u>9,807,471</u>
<u>\$ 36,125</u>	<u>\$ 287,780</u>	<u>\$ 11,434,502</u>

**Wayne County, Ohio**

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

*Nonmajor Special Revenue Funds*

*For the Year Ended December 31, 2022*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
<b>Revenues</b>					
Charges for Services	\$ 194,766	\$ 1,615,112	\$ 20,682	\$ -	\$ 33,221
Licenses and Permits	-	15	-	254,615	-
Fines and Forfeitures	-	-	-	8,332	-
Intergovernmental	-	-	-	2,500	214,672
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	7,950	-
Contributions and Donations	-	-	-	82,267	-
Other	57,663	9,490	-	36,724	27,711
<i>Total Revenues</i>	<u>252,429</u>	<u>1,624,617</u>	<u>20,682</u>	<u>392,388</u>	<u>275,604</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	197,435	1,133,972	-	-	-
Judicial	-	-	20,366	-	-
Public Safety	-	-	-	-	61,570
Public Works	-	-	-	-	-
Health	-	-	-	592,791	31,767
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>197,435</u>	<u>1,133,972</u>	<u>20,366</u>	<u>592,791</u>	<u>93,337</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	54,994	490,645	316	(200,403)	182,267
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	150,000	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	54,994	490,645	316	(50,403)	182,267
<i>Fund Balances (Deficit) Beginning of Year</i>	215,948	1,829,058	95,871	238,446	9,352
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 270,942</u>	<u>\$ 2,319,703</u>	<u>\$ 96,187</u>	<u>\$ 188,043</u>	<u>\$ 191,619</u>

<u>Child Enforcement Agency</u>	<u>Community Development Block Grant</u>	<u>Ditch Maintenance</u>	<u>Law Enforcement</u>	<u>Enforcement and Education</u>	<u>Indigent Drivers Alcohol Treatment</u>
\$ 311,718	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	627	362	28,659
1,547,489	39,309	-	19,752	-	-
-	-	1,820	-	-	-
-	11,281	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
68,200	-	-	-	-	-
<u>1,927,407</u>	<u>50,590</u>	<u>1,820</u>	<u>20,379</u>	<u>362</u>	<u>28,659</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	26,623	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,596,162	-	-	-	-	-
-	60,094	-	-	-	-
<u>1,596,162</u>	<u>60,094</u>	<u>-</u>	<u>26,623</u>	<u>-</u>	<u>-</u>
331,245	(9,504)	1,820	(6,244)	362	28,659
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
331,245	(9,504)	1,820	(6,244)	362	28,659
1,461,302	528,699	50,771	42,836	3,237	108,731
1,317	-	-	-	-	-
<u>\$ 1,793,864</u>	<u>\$ 519,195</u>	<u>\$ 52,591</u>	<u>\$ 36,592</u>	<u>\$ 3,599</u>	<u>\$ 137,390</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, 2022*

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
<b>Revenues</b>					
Charges for Services	\$ 20,439	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	230	-	-	-	-
Intergovernmental	-	719,634	95,131	28,952	315,690
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	1,475	-	-	-
<i>Total Revenues</i>	<u>20,669</u>	<u>721,109</u>	<u>95,131</u>	<u>28,952</u>	<u>315,690</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	16,294	401,323	-	27,711	283,918
Public Works	-	-	149,963	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>16,294</u>	<u>401,323</u>	<u>149,963</u>	<u>27,711</u>	<u>283,918</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	4,375	319,786	(54,832)	1,241	31,772
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	4,375	319,786	(54,832)	1,241	31,772
<i>Fund Balances (Deficit) Beginning of Year</i>	147,635	539,655	74,229	28,111	44,719
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 152,010</u>	<u>\$ 859,441</u>	<u>\$ 19,397</u>	<u>\$ 29,352</u>	<u>\$ 76,491</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>
\$ -	\$ -	\$ -	\$ -	\$ 152,252	\$ 185,025
-	-	-	-	-	-
202,450	-	-	-	-	-
-	58,395	140,935	25,846	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>202,450</u>	<u>58,395</u>	<u>140,935</u>	<u>25,846</u>	<u>152,252</u>	<u>185,025</u>
-	-	-	-	-	-
223,855	-	-	-	-	-
-	180,525	100,322	32,615	106,349	135,693
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>223,855</u>	<u>180,525</u>	<u>100,322</u>	<u>32,615</u>	<u>106,349</u>	<u>135,693</u>
(21,405)	(122,130)	40,613	(6,769)	45,903	49,332
-	110,000	-	-	-	-
<u>-</u>	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(21,405)	(12,130)	40,613	(6,769)	45,903	49,332
115,876	108,871	32,063	10,556	100,718	240,813
-	-	-	-	-	-
<u>\$ 94,471</u>	<u>\$ 96,741</u>	<u>\$ 72,676</u>	<u>\$ 3,787</u>	<u>\$ 146,621</u>	<u>\$ 290,145</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, 2022*

	Voter Registrarion	Indigent Fee Assessment	Juvenile Court Special Project	Juvenile Probation Services	Law Enforcement Training
<b>Revenues</b>					
Charges for Services	\$ -	\$ 10,114	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	31,824	3,515	-
Intergovernmental	277,192	-	35,000	-	22,528
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>277,192</u>	<u>10,114</u>	<u>66,824</u>	<u>3,515</u>	<u>22,528</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	282,120	-	-	-	-
Judicial	-	-	60,963	-	-
Public Safety	-	-	-	1,933	15,232
Public Works	-	-	-	-	-
Health	-	9,580	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>282,120</u>	<u>9,580</u>	<u>60,963</u>	<u>1,933</u>	<u>15,232</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,928)	534	5,861	1,582	7,296
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(4,928)	534	5,861	1,582	7,296
<i>Fund Balances (Deficit) Beginning of Year</i>	6,734	1,036	100,878	39,754	9,343
<i>Increase (Decrease) in Consumable Inventory</i>	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 1,806</u>	<u>\$ 1,570</u>	<u>\$ 106,739</u>	<u>\$ 41,336</u>	<u>\$ 16,639</u>

<u>Law Library</u>	<u>Pre-Trial Diversion Program</u>	<u>Deputy Registrar</u>	<u>E 911 System</u>	<u>VAWA Investigative Enhancement</u>	<u>Foreclosure Management</u>
\$ -	\$ 5,700	\$ -	\$ 257,555	\$ -	\$ 13,109
-	-	191,801	-	-	-
138,657	4,284	-	-	-	-
-	-	-	-	72,068	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
263	-	6,021	-	-	47,538
<u>138,920</u>	<u>9,984</u>	<u>197,822</u>	<u>257,555</u>	<u>72,068</u>	<u>60,647</u>
-	-	226,313	-	65,582	-
190,094	-	-	-	-	54,476
-	23,144	-	99,620	38,162	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>190,094</u>	<u>23,144</u>	<u>226,313</u>	<u>99,620</u>	<u>103,744</u>	<u>54,476</u>
(51,174)	(13,160)	(28,491)	157,935	(31,676)	6,171
-	-	-	-	55,792	-
-	-	-	-	55,792	-
(51,174)	(13,160)	(28,491)	157,935	24,116	6,171
317,302	49,983	89,238	851,324	76,901	28,750
-	-	-	-	-	-
<u>\$ 266,128</u>	<u>\$ 36,823</u>	<u>\$ 60,747</u>	<u>\$ 1,009,259</u>	<u>\$ 101,017</u>	<u>\$ 34,921</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, 2022*

	Marriage License Fees	Indigent Interlock and Alcohol Monitoring	Dispute Resolution Fee	Asset Preservation & Recovery	Conduct of Business
<b>Revenues</b>					
Charges for Services	\$ 18,070	\$ -	\$ 3,585	\$ 20,370	\$ 1,108
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	22,095	-	-	-
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>18,070</u>	<u>22,095</u>	<u>3,585</u>	<u>20,370</u>	<u>1,108</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	300	-	-
Public Safety	10,812	6,065	-	-	-
Public Works	-	-	-	-	100
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
<i>Total Expenditures</i>	<u>10,812</u>	<u>6,065</u>	<u>300</u>	<u>-</u>	<u>100</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	7,258	16,030	3,285	20,370	1,008
<b>Other Financing Sources (Uses)</b>					
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	7,258	16,030	3,285	20,370	1,008
<i>Fund Balances (Deficit) Beginning of Year</i>	594	25,736	12,288	90,068	4,825
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 7,852</u>	<u>\$ 41,766</u>	<u>\$ 15,573</u>	<u>\$ 110,438</u>	<u>\$ 5,833</u>



Targeted Community Alternative Program	Ohio Attorney General Law Enforcement	Family Drug Court	Municipal Court Special Project	Totals
\$ -	\$ -	\$ -	\$ 158,062	\$ 3,020,888
-	-	-	-	446,431
-	-	-	-	441,035
283,601	20,889	60,781	-	3,980,364
-	-	-	-	1,820
-	-	-	-	11,281
-	-	-	-	7,950
-	-	-	-	82,267
-	-	-	-	255,085
<u>283,601</u>	<u>20,889</u>	<u>60,781</u>	<u>158,062</u>	<u>8,247,121</u>
-	-	-	-	1,905,422
-	-	62,119	77,413	689,586
232,810	20,889	-	-	1,821,610
-	-	-	-	150,063
-	-	-	-	634,138
-	-	-	-	1,596,162
-	-	-	-	60,094
<u>232,810</u>	<u>20,889</u>	<u>62,119</u>	<u>77,413</u>	<u>6,857,075</u>
50,791	-	(1,338)	80,649	1,390,046
-	-	-	-	315,792
-	-	-	-	315,792
50,791	-	(1,338)	80,649	1,705,838
136,016	6,366	25,000	200,683	8,100,316
-	-	-	-	1,317
<u>\$ 186,807</u>	<u>\$ 6,366</u>	<u>\$ 23,662</u>	<u>\$ 281,332</u>	<u>\$ 9,807,471</u>

Wayne County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2022

	OPWC	Justice Center Communications	Federal Bridge Project
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ -	\$ 252,796	\$ 17,206
Due from Other Governments	-	-	-
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 252,796</u>	<u>\$ 17,206</u>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ -	\$ -
Contracts Payable	-	-	307,109
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>307,109</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>			
Restricted	-	-	-
Committed	-	252,796	-
Unassigned	-	-	(289,903)
<i>Total Fund Balances (Deficit)</i>	<u>-</u>	<u>252,796</u>	<u>(289,903)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 252,796</u>	<u>\$ 17,206</u>

Airport Improvement	Totals
\$ 72,737	\$ 342,739
622,864	622,864
<u>\$ 695,601</u>	<u>\$ 965,603</u>
\$ 5,790	\$ 5,790
-	307,109
<u>5,790</u>	<u>312,899</u>
622,864	622,864
<u>622,864</u>	<u>622,864</u>
66,947	66,947
-	252,796
-	(289,903)
<u>66,947</u>	<u>29,840</u>
<u>\$ 695,601</u>	<u>\$ 965,603</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2022

	OPWC	Justice Center Communications	Federal Bridge Project
<b>Revenues</b>			
Charges for Services	\$ -	\$ 107,783	\$ -
Intergovernmental	654,633	-	2,240,271
<i>Total Revenues</i>	<u>654,633</u>	<u>107,783</u>	<u>2,240,271</u>
<b>Expenditures</b>			
Current:			
Public Safety	-	-	-
Capital Outlay	1,058,919	60,591	1,900,167
<i>Total Expenditures</i>	<u>1,058,919</u>	<u>60,591</u>	<u>1,900,167</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(404,286)	47,192	340,104
<b>Other Financing Sources</b>			
Transfers In	404,286	-	27,495
<i>Total Other Financing Sources</i>	<u>404,286</u>	<u>-</u>	<u>27,495</u>
<i>Net Change in Fund Balances</i>	-	47,192	367,599
<i>Fund Balances Beginning of Year</i>	-	205,604	(657,502)
Increase (Decrease) in Reserve for Inventory	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 252,796</u>	<u>\$ (289,903)</u>

<u>Airport Improvement</u>	<u>Totals</u>
\$ -	\$ 107,783
<u>73,837</u>	<u>2,968,741</u>
<u>73,837</u>	<u>3,076,524</u>
89,133	89,133
<u>17,242</u>	<u>3,036,919</u>
<u>106,375</u>	<u>3,126,052</u>
(32,538)	(49,528)
<u>85,000</u>	<u>516,781</u>
<u>85,000</u>	<u>516,781</u>
52,462	467,253
14,485	(437,413)
-	-
<u>\$ 66,947</u>	<u>\$ 29,840</u>

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

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 5,510,000	\$ 5,645,710	\$ 135,710
Permissive Sales Taxes	13,887,500	15,225,516	1,338,016
Charges for Services	4,678,145	5,292,102	613,957
Licenses and Permits	117,000	86,065	(30,935)
Fines and Forfeitures	220,000	243,776	23,776
Intergovernmental	4,986,200	5,323,923	337,723
Interest	870,000	1,062,830	192,830
Rent	35,000	29,029	(5,971)
Contributions and Donations	-	200	200
Other	10,976,608	11,250,572	273,964
<i>Total Revenues</i>	<u>41,280,453</u>	<u>44,159,723</u>	<u>2,879,270</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	995,066	915,592	79,474
Other	626,082	342,106	283,976
Total Commissioners Office	<u>1,621,148</u>	<u>1,257,698</u>	<u>363,450</u>
Microfilm			
Personal Services	401,390	393,872	7,518
Materials and Supplies	14,548	8,457	6,091
Contractual Services	11,652	9,604	2,048
Other	719	34	685
Total Microfilm	<u>428,309</u>	<u>411,967</u>	<u>16,342</u>
Auditor's Office			
Personal Services	561,462	557,188	4,274
Materials and Supplies	4,958	4,839	119
Contractual Services	63,100	63,100	-
Other	123,686	123,490	196
Total Auditor's Office	<u>753,206</u>	<u>748,617</u>	<u>4,589</u>
Treasurer			
Personal Services	287,897	285,919	1,978
Materials and Supplies	33,000	33,000	-
Contractual Services	58,500	58,500	-
Other	14,400	8,030	6,370
Total Treasurer	<u>393,797</u>	<u>385,449</u>	<u>8,348</u>
Prosecutor			
Personal Services	1,272,910	1,233,765	39,145
Contractual Services	40,800	40,800	-
Other	76,476	76,476	-
Total Prosecutor	<u>1,390,186</u>	<u>1,351,041</u>	<u>39,145</u>
Data Processing			
Personal Services	122,140	121,657	483
Materials and Supplies	5,694	5,690	4
Contractual Services	109,334	108,766	568
Other	11,465	11,456	9
Total Data Processing	<u>248,633</u>	<u>247,569</u>	<u>1,064</u>
Planning Commission			
Personal Services	185,781	161,400	24,381
Contractual Services	31,923	21,423	10,500
Other	141,018	138,519	2,499
Total Planning Commission	<u>358,722</u>	<u>321,342</u>	<u>37,380</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	579,952	543,870	36,082
Materials and Supplies	16,813	16,813	-
Contractual Services	174,768	174,068	700
Capital Outlay	1,151	1,152	(1)
Other	18,317	18,317	-
Total Board of Elections	<u>791,001</u>	<u>754,220</u>	<u>36,781</u>
Recorder			
Personal Services	287,127	285,649	1,478
Total Recorder	<u>287,127</u>	<u>285,649</u>	<u>1,478</u>
Maintenance and Operations			
Personal Services	334,056	330,958	3,098
Materials and Supplies	97,785	94,091	3,694
Contractual Services	1,670,880	1,563,372	107,508
Other	629,140	532,810	96,330
Total Maintenance and Operations	<u>2,731,861</u>	<u>2,521,231</u>	<u>210,630</u>
Board of Revision			
Other	6,000	6,000	-
Total Board of Revision	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Building and Grounds			
Capital Outlay	367,513	291,227	76,286
Total Building and Grounds	<u>367,513</u>	<u>291,227</u>	<u>76,286</u>
Real Estate Property Taxes			
Other	12,548	9,801	2,747
Total Real Estate Property Taxes	<u>12,548</u>	<u>9,801</u>	<u>2,747</u>
Insurance and Pensions			
Personal Services	6,000	-	6,000
Contractual Services	1,135,775	975,138	160,637
Other	8,300	3,500	4,800
Total Insurance and Pensions	<u>1,150,075</u>	<u>978,638</u>	<u>171,437</u>
Professional Services			
Contractual Services	89,136	85,820	3,316
Total Professional Services	<u>89,136</u>	<u>85,820</u>	<u>3,316</u>
Miscellaneous			
Contractual Services	417,445	347,457	69,988
Other	111,463	111,380	83
Total Miscellaneous	<u>528,908</u>	<u>458,837</u>	<u>70,071</u>
Total General Government- Legislative and Executive	<u>11,158,170</u>	<u>10,115,106</u>	<u>1,043,064</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	629,351	626,695	2,656
Materials and Supplies	1,500	1,500	-
Contractual Services	118,680	102,034	16,646
Other	11,795	8,930	2,865
Total Common Pleas Court	<u>761,326</u>	<u>739,159</u>	<u>22,167</u>
Juvenile Court			
Personal Services	704,915	682,296	22,619
Materials and Supplies	5,455	5,454	1
Contractual Services	372,284	357,655	14,629
Other	46,494	46,494	-
Total Juvenile Court	<u>1,129,148</u>	<u>1,091,899</u>	<u>37,249</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Probate Court</b>			
Personal Services	392,100	390,011	2,089
Materials and Supplies	7,233	7,233	-
Contractual Services	4,467	4,468	(1)
Other	14,963	14,962	1
<b>Total Probate Court</b>	<b>418,763</b>	<b>416,674</b>	<b>2,089</b>
<b>Clerk of Courts</b>			
Personal Services	1,118,512	1,117,374	1,138
Materials and Supplies	7,541	3,945	3,596
Contractual Services	401,500	378,261	23,239
Other	3,345	1,050	2,295
<b>Total Clerk of Courts</b>	<b>1,530,898</b>	<b>1,500,630</b>	<b>30,268</b>
<b>Municipal Court</b>			
Personal Services	1,182,516	1,164,253	18,263
Materials and Supplies	1,512	1,510	2
Contractual Services	215,650	212,928	2,722
Other	80,900	80,358	542
<b>Total Municipal Court</b>	<b>1,480,578</b>	<b>1,459,049</b>	<b>21,529</b>
<b>Public Defender</b>			
Personal Services	804,917	759,083	45,834
Materials and Supplies	100	100	-
Contractual Services	3,250	1,750	1,500
Capital Outlay	450	-	450
Other	13,573	10,022	3,551
<b>Total Public Defender</b>	<b>822,290</b>	<b>770,955</b>	<b>51,335</b>
<b>District Court of Appeals</b>			
Contractual Services	54,000	43,000	11,000
<b>Total District Court of Appeals</b>	<b>54,000</b>	<b>43,000</b>	<b>11,000</b>
<b>Jury Commission</b>			
Personal Services	12,689	12,590	99
Materials and Supplies	1,830	1,171	659
<b>Total Jury Commission</b>	<b>14,519</b>	<b>13,761</b>	<b>758</b>
<b>Adult Probation</b>			
Personal Services	383,397	347,981	35,416
Other	100	78	22
<b>Total Adult Probation</b>	<b>383,497</b>	<b>348,059</b>	<b>35,438</b>
<b>Juvenile Probation</b>			
Personal Services	623,267	612,006	11,261
Other	16,291	16,292	(1)
<b>Total Juvenile Probation</b>	<b>639,558</b>	<b>628,298</b>	<b>11,260</b>
<b>Total General Government-Judicial</b>	<b>7,234,577</b>	<b>7,011,484</b>	<b>223,093</b>
<b>Total General Government</b>	<b>18,392,747</b>	<b>17,126,590</b>	<b>1,266,157</b>
<b>Public Safety:</b>			
<b>Justice Center</b>			
Personal Services	1,084,200	999,000	85,200
Materials and Supplies	5,781	4,653	1,128
Contractual Services	364,891	339,435	25,456
Other	11,433	6,380	5,053
<b>Total Justice Center</b>	<b>1,466,305</b>	<b>1,349,468</b>	<b>116,837</b>
<b>Coroner</b>			
Personal Services	210,342	198,078	12,264
Materials and Supplies	888	880	8
Contractual Services	41,165	40,654	511
Other	27,025	15,998	11,027
<b>Total Coroner</b>	<b>279,420</b>	<b>255,610</b>	<b>23,810</b>

(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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	89,210	89,074	136
Contractual Services	69,428	69,419	9
Total Home Arrest	<u>158,638</u>	<u>158,493</u>	<u>145</u>
Sheriff			
Personal Services	5,634,409	5,579,469	54,940
Materials and Supplies	188,327	173,688	14,639
Contractual Services	881,405	734,578	146,827
Capital Outlay	206,250	198,739	7,511
Other	600,475	594,667	5,808
Total Sheriff	<u>7,510,866</u>	<u>7,281,141</u>	<u>229,725</u>
Building Regulations Department			
Personal Services	401,575	386,304	15,271
Materials and Supplies	906	488	418
Contractual Services	37,640	37,631	9
Other	21,661	19,804	1,857
Total Building Regulations Department	<u>461,782</u>	<u>444,227</u>	<u>17,555</u>
Disaster Services			
Personal Services	197,538	159,833	37,705
Contractual Services	24,943	24,187	756
Other	21,444	18,483	2,961
Total Disaster Services	<u>243,925</u>	<u>202,503</u>	<u>41,422</u>
Detention Home			
Contractual Services	500,686	500,686	-
Total Detention Home	<u>500,686</u>	<u>500,686</u>	<u>-</u>
Total Public Safety	<u>10,621,622</u>	<u>10,192,128</u>	<u>429,494</u>
Public Works:			
Engineer			
Personal Services	145,850	133,428	12,422
Materials and Supplies	950	800	150
Other	11,900	5,081	6,819
Total Engineer	<u>158,700</u>	<u>139,309</u>	<u>19,391</u>
Total Public Works	<u>158,700</u>	<u>139,309</u>	<u>19,391</u>
Health:			
Commissioners			
Contractual Services	82,721	69,722	12,999
Total Commissioners	<u>82,721</u>	<u>69,722</u>	<u>12,999</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	5,000	2,826	2,174
Total Vital Statistics	<u>5,000</u>	<u>2,826</u>	<u>2,174</u>
Other Health			
Contractual Services	334,466	334,466	-
Total Other Health	<u>334,466</u>	<u>334,466</u>	<u>-</u>
Total Health	<u>423,987</u>	<u>407,814</u>	<u>16,173</u>
Human Services:			
Soldiers Relief			
Materials and Supplies	7,349	4,500	2,849
Contractual Services	9,229	6,014	3,215
Capital Outlay	60,125	14,093	46,032
Other	364,357	148,814	215,543
Total Soldiers Relief	<u>441,060</u>	<u>173,421</u>	<u>267,639</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	452,000	380,351	71,649
Other	109,795	96,191	13,604
Total Veterans Services	<u>561,795</u>	<u>476,542</u>	<u>85,253</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>1,003,055</u>	<u>649,963</u>	<u>353,092</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	645,881	642,581	3,300
Other	5,600	5,600	-
Total Agriculture	<u>651,481</u>	<u>648,181</u>	<u>3,300</u>
Total Economic Development and Assistance	<u>651,481</u>	<u>648,181</u>	<u>3,300</u>
Other:			
Other	198,236	195,444	2,792
Total Other	<u>198,236</u>	<u>195,444</u>	<u>2,792</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>31,512,379</u>	<u>29,421,980</u>	<u>2,090,399</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>9,768,074</u>	<u>14,737,743</u>	<u>4,969,669</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	1,000	271	(729)
Transfers Out	(18,473,400)	(18,397,597)	75,803
Total Other Financing Sources (Uses)	<u>(18,472,400)</u>	<u>(18,397,326)</u>	<u>75,074</u>
<i>Net Change in Fund Balance</i>	(8,704,326)	(3,659,583)	5,044,743
<i>Fund Balance (Deficit) Beginning of Year</i>	7,505,521	7,505,521	-
Prior Year Encumbrances Appropriated	<u>1,198,805</u>	<u>1,198,805</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,044,743</u>	<u>\$ 5,044,743</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 54,059	\$ 54,059	\$ -
<i>Total Revenues</i>	54,059	54,059	-
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	303,583	93,482	210,101
<i>Total Expenditures</i>	303,583	93,482	210,101
<i>Net Change in Fund Balance</i>	(249,524)	(39,423)	210,101
<i>Fund Balance (Deficit) Beginning of Year</i>	249,524	249,524	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 210,101	\$ 210,101

**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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,325,224	\$ 100,224
Charges for Services	30,000	20,894	(9,106)
Fines and Forfeitures	50,000	29,518	(20,482)
Intergovernmental	7,350,000	7,274,629	(75,371)
Contributions and Donations	90,000	106,686	16,686
Other	60,000	211,428	151,428
<i>Total Revenues</i>	<u>8,805,000</u>	<u>8,968,379</u>	<u>163,379</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,498,792	3,411,580	87,212
Contractual Services	2,691,175	2,596,951	94,224
Materials and Supplies	2,319,391	2,293,027	26,364
Capital Outlay	1,115,091	1,068,827	46,264
Other	369,713	344,331	25,382
<i>Total Expenditures</i>	<u>9,994,162</u>	<u>9,714,716</u>	<u>279,446</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,189,162)	(746,337)	442,825
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(743,780)	(742,618)	1,162
<i>Total Other Financing Sources (Uses)</i>	<u>(743,780)</u>	<u>(742,618)</u>	<u>1,162</u>
<i>Net Change in Fund Balance</i>	(1,932,942)	(1,488,955)	443,987
<i>Fund Balance (Deficit) Beginning of Year</i>	902,550	902,550	-
Prior Year Encumbrances Appropriated	1,030,392	1,030,392	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 443,987</u>	<u>\$ 443,987</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 11,000,000	\$ 10,674,467	\$ (325,533)
Intergovernmental	2,282,086	2,655,874	373,788
Interest	500	1,191	691
Other	972,000	1,304,039	332,039
<i>Total Revenues</i>	14,254,586	14,635,571	380,985
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	4,591,363	4,506,381	84,982
Contractual Services	3,827,410	2,655,560	1,171,850
Materials and Supplies	237,325	198,478	38,847
Capital Outlay	98,661	80,896	17,765
Other	5,443,633	4,384,922	1,058,711
<i>Total Expenditures</i>	14,198,392	11,826,237	2,372,155
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	56,194	2,809,334	2,753,140
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(130,000)	(130,000)	-
<b>Total Other Financing Sources (Uses)</b>	(130,000)	(130,000)	-
<i>Net Change in Fund Balance</i>	(73,806)	2,679,334	2,753,140
<i>Fund Balance (Deficit) Beginning of Year</i>	13,534,564	13,534,564	-
Prior Year Encumbrances Appropriated	491,378	491,378	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 13,952,136	\$ 16,705,276	\$ 2,753,140



**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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 6,784,137	\$ 6,678,481	\$ (105,656)
Other	75,633	191,130	115,497
<i>Total Revenues</i>	<u>6,859,770</u>	<u>6,869,611</u>	<u>9,841</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	3,614,681	3,430,188	184,493
Contractual Services	4,453,395	3,663,201	790,194
Materials and Supplies	110,523	93,205	17,318
Capital Outlay	81,232	49,388	31,844
Other	213,447	165,024	48,423
<i>Total Expenditures</i>	<u>8,473,278</u>	<u>7,401,006</u>	<u>1,072,272</u>
<i>Net Change in Fund Balance</i>	(1,613,508)	(531,395)	1,082,113
<i>Fund Balance (Deficit) Beginning of Year</i>	1,298,542	1,298,542	-
Prior Year Encumbrances Appropriated	514,970	514,970	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 200,004</u>	<u>\$ 1,282,117</u>	<u>\$ 1,082,113</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,600,000	\$ 1,638,591	\$ 38,591
Charges for Services	3,647,091	2,718,198	(928,893)
Intergovernmental	186,520	384,931	198,411
Other	6,185	14,620	8,435
<i>Total Revenues</i>	<u>5,439,796</u>	<u>4,756,340</u>	<u>(683,456)</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	4,825,613	4,514,186	311,427
Contractual Services	1,186,219	1,077,833	108,386
Materials and Supplies	592,967	558,929	34,038
Capital Outlay	20,800	20,800	-
Other	155,852	117,048	38,804
Total Human Services	<u>6,781,451</u>	<u>6,288,796</u>	<u>492,655</u>
<i>Total Expenditures</i>	<u>6,781,451</u>	<u>6,288,796</u>	<u>492,655</u>
<i>Net Change in Fund Balance</i>	(1,341,655)	(1,532,456)	(190,801)
<i>Fund Balance (Deficit) Beginning of Year</i>	4,697,312	4,697,312	-
Prior Year Encumbrances Appropriated	<u>244,342</u>	<u>244,342</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 3,599,999</u>	<u>\$ 3,409,198</u>	<u>\$ (190,801)</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,760,000	\$ 4,035,959	\$ 275,959
Charges for Services	940,000	1,291,573	351,573
Intergovernmental	5,186,547	5,126,618	(59,929)
Interest	200	3,465	3,265
Contributions and Donations	20,000	29,341	9,341
Other	95,000	172,235	77,235
<i>Total Revenues</i>	<u>10,001,747</u>	<u>10,659,191</u>	<u>657,444</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	5,308,626	4,851,206	457,420
Contractual Services	6,056,661	5,328,794	727,867
Materials and Supplies	43,126	31,601	11,525
Capital Outlay	20,029	20,029	-
Other	398,897	196,938	201,959
<i>Total Expenditures</i>	<u>11,827,339</u>	<u>10,428,568</u>	<u>1,398,771</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,825,592)	230,623	2,056,215
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(251,394)	-	251,394
<i>Total Other Financing Sources (Uses)</i>	<u>(251,394)</u>	<u>-</u>	<u>251,394</u>
<i>Net Change in Fund Balance</i>	(2,076,986)	230,623	2,307,609
<i>Fund Balance (Deficit) Beginning of Year</i>	7,651,379	7,651,379	-
Prior Year Encumbrances Appropriated	824,984	824,984	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6,399,377</u>	<u>\$ 8,706,986</u>	<u>\$ 2,307,609</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
State and Local Fiscal Recovery  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 11,237,656	\$ 11,287,656	\$ 50,000
<i>Total Revenues</i>	<u>11,237,656</u>	<u>11,287,656</u>	<u>50,000</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	4,228,065	2,915,946	1,312,119
Contractual Services	658,762	658,652	110
Other	2,310	2,310	-
Total Legislative and Executive	<u>4,889,137</u>	<u>3,576,908</u>	<u>1,312,229</u>
General Government:			
Judicial			
Personal Services	4,969,509	3,450,608	1,518,901
Total Judicial	<u>4,969,509</u>	<u>3,450,608</u>	<u>1,518,901</u>
Total General Government:	<u>9,858,646</u>	<u>7,027,516</u>	<u>2,831,130</u>
Public Safety			
Personal Services	5,975,286	2,573,934	3,401,352
Contractual Services	182,500	137,468	45,032
Total Public Safety	<u>6,157,786</u>	<u>2,711,402</u>	<u>3,446,384</u>
Public Works			
Personal Services	114,150	80,576	33,574
Total Public Works	<u>114,150</u>	<u>80,576</u>	<u>33,574</u>
Human Services			
Personal Services	398,400	233,206	165,194
Total General Government:	<u>398,400</u>	<u>233,206</u>	<u>165,194</u>
Other			
Materials and Supplies	25,000	-	25,000
Contractual Services	5,655,635	-	5,655,635
Total Other	<u>5,680,635</u>	<u>-</u>	<u>5,680,635</u>
<i>Total Expenditures</i>	<u>22,209,617</u>	<u>10,052,700</u>	<u>12,156,917</u>
<i>Deficiency of Revenues Under Expenditures</i>	(10,971,961)	1,234,956	12,206,917
<b>Other Financing Sources</b>			
Transfers Out	(251,515)	(251,515)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(251,515)</u>	<u>(251,515)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(11,223,476)	983,441	12,206,917
<i>Fund Balance (Deficit) Beginning of Year</i>	11,037,656	11,037,656	-
Prior Year Encumbrances Appropriated	200,000	200,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 14,180</u>	<u>\$ 12,221,097</u>	<u>\$ 12,206,917</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 160,000	\$ 194,766	\$ 34,766
Other	10,000	57,663	47,663
<i>Total Revenues</i>	<u>170,000</u>	<u>252,429</u>	<u>82,429</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	152,400	149,646	2,754
Contractual Services	25,000	23,396	1,604
Materials and Supplies	13,820	5,630	8,190
Other	200,015	55,413	144,602
Total Dog and Kennel	<u>391,235</u>	<u>234,085</u>	<u>157,150</u>
<i>Total Expenditures</i>	<u>391,235</u>	<u>234,085</u>	<u>157,150</u>
<i>Net Change in Fund Balance</i>	(221,235)	18,344	239,579
<i>Fund Balance (Deficit) Beginning of Year</i>	184,007	184,007	-
Prior Year Encumbrances Appropriated	<u>37,229</u>	<u>37,229</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 239,580</u>	<u>\$ 239,579</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,550,000	\$ 1,615,112	\$ 65,112
Licenses and Permits	-	15	15
Other	9,000	9,490	490
<i>Total Revenues</i>	<u>1,559,000</u>	<u>1,624,617</u>	<u>65,617</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	929,528	858,527	71,001
Contractual Services	796,663	712,478	84,185
Materials and Supplies	8,160	5,033	3,127
Other	39,694	34,054	5,640
 Total Real Estate Assessment	 <u>1,774,045</u>	 <u>1,610,092</u>	 <u>163,953</u>
<i>Total Expenditures</i>	<u>1,774,045</u>	<u>1,610,092</u>	<u>163,953</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(215,045)	14,525	229,570
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(1,670,354)	-	1,670,354
<i>Net Change in Fund Balance</i>	(1,885,399)	14,525	1,899,924
<i>Fund Balance (Deficit) Beginning of Year</i>	1,359,382	1,359,382	-
Prior Year Encumbrances Appropriated	526,017	526,017	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,899,924</u>	<u>\$ 1,899,924</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 17,005	\$ 20,682	\$ 3,677
<i>Total Revenues</i>	<u>17,005</u>	<u>20,682</u>	<u>3,677</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	114,016	114,016	-
<i>Total Expenditures</i>	<u>114,016</u>	<u>114,016</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(97,011)	(93,334)	3,677
<i>Fund Balance (Deficit) Beginning of Year</i>	87,017	87,017	-
Prior Year Encumbrances Appropriated	9,994	9,994	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,677</u>	<u>\$ 3,677</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 255,786	\$ 254,615	\$ (1,171)
Fines and Forfeitures	6,000	7,232	1,232
Intergovernmental	2,500	2,500	-
Rent	8,400	7,950	(450)
Contributions and Donations	52,600	82,267	29,667
Other	32,000	36,724	4,724
<i>Total Revenues</i>	<u>357,286</u>	<u>391,288</u>	<u>34,002</u>
<b>Expenditures</b>			
Current:			
Health			
Healthcare			
Personal Services	466,076	466,076	-
Contractual Services	24,249	24,249	-
Materials and Supplies	22,611	22,610	1
Capital Outlay	3,766	3,766	-
Other	43,979	43,911	68
Total Healthcare	<u>560,681</u>	<u>560,612</u>	<u>69</u>
Sheriff			
Other	206,029	79,015	127,014
Total Sheriff	<u>206,029</u>	<u>79,015</u>	<u>127,014</u>
Total Health	<u>766,710</u>	<u>639,627</u>	<u>127,083</u>
<i>Total Expenditures</i>	<u>766,710</u>	<u>639,627</u>	<u>127,083</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(409,424)	(248,339)	161,085
<b>Other Financing Sources (Uses)</b>			
Transfers In	150,000	150,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>150,000</u>	<u>150,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(259,424)	(98,339)	161,085
<i>Fund Balance (Deficit) Beginning of Year</i>	220,047	220,047	-
Prior Year Encumbrances Appropriated	39,377	39,377	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 161,085</u>	<u>\$ 161,085</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 31,321	\$ 33,221	\$ 1,900
Intergovernmental	1,810,528	70,236	(1,740,292)
Other	29,611	27,711	(1,900)
<i>Total Revenues</i>	<u>1,871,460</u>	<u>131,168</u>	<u>(1,740,292)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	1,788,622	250,000	1,538,622
Other	21,902	21,902	-
Total Public Safety	<u>1,810,524</u>	<u>271,902</u>	<u>1,538,622</u>
Health			
Personal Services	22,338	21,761	577
Contractual Services	47,604	17,897	29,707
Total Health	<u>69,942</u>	<u>39,658</u>	<u>30,284</u>
<i>Total Expenditures</i>	<u>1,880,466</u>	<u>311,560</u>	<u>1,568,906</u>
<i>Net Change in Fund Balance</i>	(9,006)	(180,392)	(171,386)
<i>Fund Balance (Deficit) Beginning of Year</i>	(59,893)	(59,893)	-
Prior Year Encumbrances Appropriated	68,899	68,899	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (171,386)</u>	<u>\$ (171,386)</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 370,000	\$ 311,130	\$ (58,870)
Intergovernmental	1,267,184	1,537,550	270,366
Other	60,000	67,396	7,396
<i>Total Revenues</i>	<u>1,697,184</u>	<u>1,916,076</u>	<u>218,892</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	1,532,541	1,397,179	135,362
Contractual Services	199,164	132,438	66,726
Materials and Supplies	30,314	14,232	16,082
Capital Outlay	14,400	4,550	9,850
Other	78,246	38,036	40,210
<i>Total Expenditures</i>	<u>1,854,665</u>	<u>1,586,435</u>	<u>268,230</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(157,481)	329,641	487,122
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(1,175,693)	-	1,175,693
<i>Total Other Financing Sources (Uses)</i>	<u>(1,175,693)</u>	<u>-</u>	<u>1,175,693</u>
<i>Net Change in Fund Balance</i>	(1,333,174)	329,641	1,662,815
<i>Fund Balance (Deficit) Beginning of Year</i>	1,313,550	1,313,550	-
Prior Year Encumbrances Appropriated	19,624	19,624	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,662,815</u>	<u>\$ 1,662,815</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 360,000	\$ 39,309	\$ (320,691)
Interest	190	2,753	2,563
Other	25,424	23,064	(2,360)
<i>Total Revenues</i>	<u>385,614</u>	<u>65,126</u>	<u>(320,488)</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	548,338	170,872	377,466
Other	51,002	2,000	49,002
<i>Total Expenditures</i>	<u>599,340</u>	<u>172,872</u>	<u>426,468</u>
<i>Net Change in Fund Balance</i>	(213,726)	(107,746)	105,980
<i>Fund Balance (Deficit) Beginning of Year</i>	177,053	177,053	-
Prior Year Encumbrances Appropriated	<u>36,673</u>	<u>36,673</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 105,980</u>	<u>\$ 105,980</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ 1,627	\$ 1,820	\$ 193
<i>Total Revenues</i>	<u>1,627</u>	<u>1,820</u>	<u>193</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	51,401	-	51,401
<i>Total Expenditures</i>	<u>51,401</u>	<u>-</u>	<u>51,401</u>
<i>Net Change in Fund Balance</i>	(49,774)	1,820	51,594
<i>Fund Balance (Deficit) Beginning of Year</i>	50,771	50,771	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 997</u>	<u>\$ 52,591</u>	<u>\$ 51,594</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 627	\$ 627	\$ -
Intergovernmental	20,868	20,868	-
<i>Total Revenues</i>	<u>21,495</u>	<u>21,495</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	32,000	25,583	6,417
Materials and Supplies	1,050	1,040	10
Other	23,315	-	23,315
<i>Total Expenditures</i>	<u>56,365</u>	<u>26,623</u>	<u>29,742</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(34,870)	(5,128)	29,742
<i>Net Change in Fund Balance</i>	(34,870)	(5,128)	29,742
<i>Fund Balance (Deficit) Beginning of Year</i>	33,870	33,870	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,742</u>	<u>\$ 29,742</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 362	\$ 362	\$ -
<i>Total Revenues</i>	<u>362</u>	<u>362</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	3,574	-	3,574
<i>Total Expenditures</i>	<u>3,574</u>	<u>-</u>	<u>3,574</u>
<i>Net Change in Fund Balance</i>	(3,212)	362	3,574
<i>Fund Balance (Deficit) Beginning of Year</i>	1,212	1,212	-
Prior Year Encumbrances Appropriated	2,000	2,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,574</u>	<u>\$ 3,574</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, 2022*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 26,000	\$ 28,275	\$ 2,275
<i>Total Revenues</i>	26,000	28,275	2,275
<b>Expenditures</b>			
Current:			
Public Safety			
Other	133,562	-	133,562
<i>Total Expenditures</i>	133,562	-	133,562
<i>Net Change in Fund Balance</i>	(107,562)	28,275	135,837
<i>Fund Balance (Deficit) Beginning of Year</i>	107,563	107,563	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 1	\$ 135,838	\$ 135,837

**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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 21,016	\$ 21,016	\$ -
Fines and Forfeitures	80	80	-
<i>Total Revenues</i>	<u>21,096</u>	<u>21,096</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	13,262	-	13,262
Other	153,262	18,794	134,468
<i>Total Expenditures</i>	<u>166,524</u>	<u>18,794</u>	<u>147,730</u>
<i>Net Change in Fund Balance</i>	(145,428)	2,302	147,730
<i>Fund Balance (Deficit) Beginning of Year</i>	142,870	142,870	-
Prior Year Encumbrances Appropriated	2,558	2,558	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 147,730</u>	<u>\$ 147,730</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 620,323	\$ 618,848	\$ (1,475)
Other	-	1,475	1,475
<i>Total Revenues</i>	<u>620,323</u>	<u>620,323</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	1,120,474	557,631	562,843
Materials and Supplies	19,828	19,354	474
Capital Outlay	30,000	-	30,000
Other	23,000	10,500	12,500
<i>Total Expenditures</i>	<u>1,193,302</u>	<u>587,485</u>	<u>605,817</u>
<i>Net Change in Fund Balance</i>	(572,979)	32,838	605,817
<i>Fund Balance (Deficit) Beginning of Year</i>	321,142	321,142	-
Prior Year Encumbrances Appropriated	<u>251,837</u>	<u>251,837</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 605,817</u>	<u>\$ 605,817</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 95,131	\$ 131
<i>Total Revenues</i>	<u>95,000</u>	<u>95,131</u>	<u>131</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	93,400	92,646	754
Materials and Supplies	900	900	-
Contractual Services	13,782	13,780	2
Capital Outlay	2,012	-	2,012
Other	62,196	50,336	11,860
<i>Total Expenditures</i>	<u>172,290</u>	<u>157,662</u>	<u>14,628</u>
<i>Net Change in Fund Balance</i>	(77,290)	(62,531)	14,759
<i>Fund Balance (Deficit) Beginning of Year</i>	69,295	69,295	-
Prior Year Encumbrances Appropriated	7,995	7,995	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 14,759</u>	<u>\$ 14,759</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 28,952	\$ 28,952
<i>Total Revenues</i>	<u>-</u>	<u>28,952</u>	<u>28,952</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	30,011	29,611	400
<i>Total Expenditures</i>	<u>30,011</u>	<u>29,611</u>	<u>400</u>
<i>Net Change in Fund Balance</i>	(30,011)	(659)	29,352
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>30,011</u>	<u>30,011</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 29,352</u></u>	<u><u>\$ 29,352</u></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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 252,552	\$ 252,552	\$ -
<i>Total Revenues</i>	<u>252,552</u>	<u>252,552</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	291,788	283,314	8,474
Other	14,011	-	14,011
<i>Total Expenditures</i>	<u>305,799</u>	<u>283,314</u>	<u>22,485</u>
<i>Net Change in Fund Balance</i>	(53,247)	(30,762)	22,485
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>53,247</u>	<u>53,247</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 22,485</u>	<u>\$ 22,485</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 200,675	\$ 200,675	\$ -
<i>Total Revenues</i>	<u>200,675</u>	<u>200,675</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	93,650	89,676	3,974
Contractual Services	119,176	119,176	-
Other	101,021	90,254	10,767
<i>Total Expenditures</i>	<u>313,847</u>	<u>299,106</u>	<u>14,741</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(113,172)	(98,431)	14,741
<b>Other Financing Sources (Uses)</b>			
Transfers In	674	-	(674)
Transfers Out	(17,000)	-	17,000
<i>Total Other Financing Sources (Uses)</i>	<u>(16,326)</u>	<u>-</u>	<u>16,326</u>
<i>Net Change in Fund Balance</i>	(129,498)	(98,431)	31,067
<i>Fund Balance (Deficit) Beginning of Year</i>	115,071	115,071	-
Prior Year Encumbrances Appropriated	25,522	25,522	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 11,095</u>	<u>\$ 42,162</u>	<u>\$ 31,067</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 58,395	\$ 58,395
<i>Total Revenues</i>	<u>-</u>	<u>58,395</u>	<u>58,395</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	184,384	181,112	3,272
Other	252	-	252
<i>Total Expenditures</i>	<u>184,636</u>	<u>181,112</u>	<u>3,524</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(184,636)</u>	<u>(122,717)</u>	<u>61,919</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	68,711	110,000	41,289
<i>Total Other Financing Sources (Uses)</i>	<u>68,711</u>	<u>110,000</u>	<u>41,289</u>
<i>Net Change in Fund Balance</i>	(115,925)	(12,717)	103,208
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>115,927</u>	<u>115,927</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 103,210</u>	<u>\$ 103,208</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 112,748	\$ 112,748	\$ -
<i>Total Revenues</i>	<u>112,748</u>	<u>112,748</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	100,625	88,082	12,543
Contractual Services	12,137	11,100	1,037
Other	35,462	-	35,462
<i>Total Expenditures</i>	<u>148,224</u>	<u>99,182</u>	<u>49,042</u>
<i>Net Change in Fund Balance</i>	(35,476)	13,566	49,042
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>35,476</u>	<u>35,476</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 49,042</u>	<u>\$ 49,042</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 57,021	\$ 24,475	\$ (32,546)
<i>Total Revenues</i>	<u>57,021</u>	<u>24,475</u>	<u>(32,546)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	59,197	58,817	380
Other	8,296	560	7,736
<i>Total Expenditures</i>	<u>67,493</u>	<u>59,377</u>	<u>8,116</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(10,472)	(34,902)	(24,430)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(10,472)	(34,902)	(24,430)
<i>Fund Balance (Deficit) Beginning of Year</i>	(16,933)	(16,933)	-
Prior Year Encumbrances Appropriated	27,405	27,405	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (24,430)</u>	<u>\$ (24,430)</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 140,000	\$ 151,096	\$ 11,096
<i>Total Revenues</i>	<u>140,000</u>	<u>151,096</u>	<u>11,096</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	84,193	84,125	68
Contractual Services	150,131	25,435	124,696
<i>Total Expenditures</i>	<u>234,324</u>	<u>109,560</u>	<u>124,764</u>
<i>Net Change in Fund Balance</i>	(94,324)	41,536	135,860
<i>Fund Balance (Deficit) Beginning of Year</i>	93,160	93,160	-
Prior Year Encumbrances Appropriated	1,164	1,164	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 135,860</u>	<u>\$ 135,860</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 175,000	\$ 184,422	\$ 9,422
<i>Total Revenues</i>	<u>175,000</u>	<u>184,422</u>	<u>9,422</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	173,095	88,694	84,401
Other	133,717	61,288	72,429
<i>Total Expenditures</i>	<u>306,812</u>	<u>149,982</u>	<u>156,830</u>
<i>Net Change in Fund Balance</i>	(131,812)	34,440	166,252
<i>Fund Balance (Deficit) Beginning of Year</i>	221,469	221,469	-
Prior Year Encumbrances Appropriated	<u>10,346</u>	<u>10,346</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 100,003</u>	<u>\$ 266,255</u>	<u>\$ 166,252</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 275,230	\$ 275,322	\$ 92
<i>Total Revenues</i>	<u>275,230</u>	<u>275,322</u>	<u>92</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Other	275,230	273,139	2,091
<i>Total Expenditures</i>	<u>275,230</u>	<u>273,139</u>	<u>2,091</u>
<i>Net Change in Fund Balance</i>	-	2,183	2,183
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,183</u>	<u>\$ 2,183</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 9,897	\$ 9,897	\$ -
<i>Total Revenues</i>	<u>9,897</u>	<u>9,897</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Health			
Other	10,423	9,580	843
<i>Total Expenditures</i>	<u>10,423</u>	<u>9,580</u>	<u>843</u>
<i>Net Change in Fund Balance</i>	(526)	317	843
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>526</u>	<u>526</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 843</u>	<u>\$ 843</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 25,000	\$ 31,824	\$ 6,824
Intergovernmental	35,000	35,000	-
<i>Total Revenues</i>	<u>60,000</u>	<u>66,824</u>	<u>6,824</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	169,047	166,972	2,075
<i>Total Expenditures</i>	<u>169,047</u>	<u>166,972</u>	<u>2,075</u>
<i>Net Change in Fund Balance</i>	(109,047)	(100,148)	8,899
<i>Fund Balance (Deficit) Beginning of Year</i>	91,491	91,491	-
Prior Year Encumbrances Appropriated	17,556	17,556	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,899</u>	<u>\$ 8,899</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 3,515	\$ 3,515	\$ -
<i>Total Revenues</i>	<u>3,515</u>	<u>3,515</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	43,398	43,398	-
<i>Total Expenditures</i>	<u>43,398</u>	<u>43,398</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(39,883)	(39,883)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	35,485	35,485	-
Prior Year Encumbrances Appropriated	4,398	4,398	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Law Enforcement Training  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 18,500	\$ 22,528	\$ 4,028
<i>Total Revenues</i>	<u>18,500</u>	<u>22,528</u>	<u>4,028</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	27,843	15,232	12,611
<i>Total Expenditures</i>	<u>27,843</u>	<u>15,232</u>	<u>12,611</u>
<i>Net Change in Fund Balance</i>	(9,343)	7,296	16,639
<i>Fund Balance (Deficit) Beginning of Year</i>	8,343	8,343	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 16,639</u>	<u>\$ 16,639</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 148,500	\$ 138,481	\$ (10,019)
Other	100	263	163
<i>Total Revenues</i>	<u>148,600</u>	<u>138,744</u>	<u>(9,856)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	25,700	25,424	276
Materials and Supplies	102,163	74,973	27,190
Other	149,654	114,342	35,312
<i>Total Expenditures</i>	<u>277,517</u>	<u>214,739</u>	<u>62,778</u>
<i>Deficiency of Revenues Under Expenditures</i>	(128,917)	(75,995)	52,922
<i>Net Change in Fund Balance</i>	(128,917)	(75,995)	52,922
<i>Fund Balance (Deficit) Beginning of Year</i>	271,423	271,423	-
Prior Year Encumbrances Appropriated	57,495	57,495	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 200,001</u>	<u>\$ 252,923</u>	<u>\$ 52,922</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 5,400	\$ 5,400	\$ -
Fines and Forfeitures	4,062	4,062	-
<i>Total Revenues</i>	<u>9,462</u>	<u>9,462</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	36,900	22,629	14,271
Other	22,900	2,000	20,900
<i>Total Expenditures</i>	<u>59,800</u>	<u>24,629</u>	<u>35,171</u>
<i>Net Change in Fund Balance</i>	(50,338)	(15,167)	35,171
<i>Fund Balance (Deficit) Beginning of Year</i>	48,638	48,638	-
Prior Year Encumbrances Appropriated	1,700	1,700	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,171</u>	<u>\$ 35,171</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)
<b>Revenues</b>			
Licenses and Permits	\$ 191,801	\$ 191,801	\$ -
Other	6,021	6,021	-
<i>Total Revenues</i>	<u>197,822</u>	<u>197,822</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	240,433	231,389	9,044
Materials and Supplies	2,089	751	1,338
Other	14,620	10,379	4,241
<i>Total Expenditures</i>	<u>257,142</u>	<u>242,519</u>	<u>14,623</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(59,320)	(44,697)	14,623
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(41,594)	-	41,594
Total Other Financing Sources (Uses)	<u>(41,594)</u>	<u>-</u>	<u>41,594</u>
<i>Net Change in Fund Balance</i>	(100,914)	(44,697)	56,217
<i>Fund Balance (Deficit) Beginning of Year</i>	88,533	88,533	-
Prior Year Encumbrances Appropriated	<u>12,386</u>	<u>12,386</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5</u>	<u>\$ 56,222</u>	<u>\$ 56,217</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 244,326	\$ 270,596	\$ 26,270
<i>Total Revenues</i>	<u>244,326</u>	<u>270,596</u>	<u>26,270</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	14,950	3,258	11,692
Contractual Services	51,000	1,000	50,000
Capital Outlay	271,149	140,354	130,795
<i>Total Expenditures</i>	<u>337,099</u>	<u>144,612</u>	<u>192,487</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(92,773)	125,984	218,757
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(169,080)	-	169,080
<i>Total Other Financing Sources (Uses)</i>	<u>(169,080)</u>	<u>-</u>	<u>169,080</u>
<i>Net Change in Fund Balance</i>	(261,853)	125,984	387,837
<i>Fund Balance (Deficit) Beginning of Year</i>	813,122	813,122	-
Prior Year Encumbrances Appropriated	28,729	28,729	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 579,998</u>	<u>\$ 967,835</u>	<u>\$ 387,837</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 93,444	\$ 97,053	\$ 3,609
<i>Total Revenues</i>	<u>93,444</u>	<u>97,053</u>	<u>3,609</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Personal Services	78,921	65,732	13,189
Materials and Supplies	18,228	-	18,228
Other	3,075	-	3,075
Total General Government	<u>100,224</u>	<u>65,732</u>	<u>34,492</u>
Public Safety			
Sheriff			
Personal Services	74,020	36,669	37,351
Other	1,493	1,493	-
Total Public Safety	<u>75,513</u>	<u>38,162</u>	<u>37,351</u>
<i>Total Expenditures</i>	<u>175,737</u>	<u>103,894</u>	<u>71,843</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(82,293)	(6,841)	75,452
<b>Other Financing Sources (Uses)</b>			
Transfers In	39,830	55,792	15,962
<i>Total Other Financing Sources (Uses)</i>	<u>39,830</u>	<u>55,792</u>	<u>15,962</u>
<i>Net Change in Fund Balance</i>	(42,463)	48,951	91,414
<i>Fund Balance (Deficit) Beginning of Year</i>	41,888	41,888	-
Prior Year Encumbrances Appropriated	575	575	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 91,414</u>	<u>\$ 91,414</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 12,300	\$ 2,300
<i>Total Revenues</i>	<u>10,000</u>	<u>12,300</u>	<u>2,300</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	6,947	6,917	30
Other	31,657	4	31,653
<i>Total Expenditures</i>	<u>38,604</u>	<u>6,921</u>	<u>31,683</u>
<i>Net Change in Fund Balance</i>	(28,604)	5,379	33,983
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>28,604</u>	<u>28,604</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 33,983</u>	<u>\$ 33,983</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 18,664	\$ 18,664	\$ -
<i>Total Revenues</i>	<u>18,664</u>	<u>18,664</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	30,098	15,735	14,363
<i>Total Expenditures</i>	<u>30,098</u>	<u>15,735</u>	<u>14,363</u>
<i>Net Change in Fund Balance</i>	(11,434)	2,929	14,363
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,434</u>	<u>11,434</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 14,363</u>	<u>\$ 14,363</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 21,751	\$ 22,245	\$ 494
<i>Total Revenues</i>	<u>21,751</u>	<u>22,245</u>	<u>494</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	46,751	25,000	21,751
<i>Total Expenditures</i>	<u>46,751</u>	<u>25,000</u>	<u>21,751</u>
<i>Net Change in Fund Balance</i>	(25,000)	(2,755)	22,245
<i>Fund Balance (Deficit) Beginning of Year</i>	8,573	8,573	-
Prior Year Encumbrances Appropriated	16,427	16,427	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 22,245</u>	<u>\$ 22,245</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 3,001	\$ 3,585	\$ 584
<i>Total Revenues</i>	<u>3,001</u>	<u>3,585</u>	<u>584</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	15,289	15,289	-
<i>Total Expenditures</i>	<u>15,289</u>	<u>15,289</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(12,288)	(11,704)	584
<i>Fund Balance (Deficit) Beginning of Year</i>	10,588	10,588	-
Prior Year Encumbrances Appropriated	<u>1,700</u>	<u>1,700</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 584</u>	<u>\$ 584</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 17,000	\$ 20,370	\$ 3,370
<i>Total Revenues</i>	<u>17,000</u>	<u>20,370</u>	<u>3,370</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	107,067	107,067	-
<i>Total Expenditures</i>	<u>107,067</u>	<u>107,067</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(90,067)	(86,697)	3,370
<i>Fund Balance (Deficit) Beginning of Year</i>	88,068	88,068	-
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 3,371</u>	<u>\$ 3,370</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,000	\$ 1,108	\$ 108
<i>Total Revenues</i>	<u>1,000</u>	<u>1,108</u>	<u>108</u>
<b>Expenditures</b>			
Current:			
Public Works			
Other	5,825	5,825	-
<i>Total Expenditures</i>	<u>5,825</u>	<u>5,825</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(4,825)	(4,717)	108
<i>Fund Balance (Deficit) Beginning of Year</i>	3,825	3,825	-
Prior Year Encumbrances Appropriated	1,000	1,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 108</u>	<u>\$ 108</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 226,881	\$ 226,881	\$ -
<i>Total Revenues</i>	<u>226,881</u>	<u>226,881</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	152,000	78,409	73,591
Contractual Services	189,926	141,010	48,916
Other	26,408	21,408	5,000
<i>Total Expenditures</i>	<u>368,334</u>	<u>240,827</u>	<u>127,507</u>
<i>Net Change in Fund Balance</i>	(141,453)	(13,946)	127,507
<i>Fund Balance (Deficit) Beginning of Year</i>	114,689	114,689	-
Prior Year Encumbrances Appropriated	<u>26,764</u>	<u>26,764</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 127,507</u>	<u>\$ 127,507</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 20,889	\$ 22,788	\$ 1,899
<i>Total Revenues</i>	<u>20,889</u>	<u>22,788</u>	<u>1,899</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	-	-	-
Other	27,255	24,398	2,857
<i>Total Expenditures</i>	<u>27,255</u>	<u>24,398</u>	<u>2,857</u>
<i>Net Change in Fund Balance</i>	(6,366)	(1,610)	4,756
<i>Fund Balance (Deficit) Beginning of Year</i>	4,968	4,968	-
Prior Year Encumbrances Appropriated	<u>1,398</u>	<u>1,398</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 4,756</u>	<u>\$ 4,756</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Family Drug Court  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 119,600	\$ 44,951	\$ (74,649)
<i>Total Revenues</i>	<u>119,600</u>	<u>44,951</u>	<u>(74,649)</u>
<b>Expenditures</b>			
Current:			
Judicial			
Contractual Services	129,455	129,456	(1)
Other	15,145	13,145	2,000
<i>Total Expenditures</i>	<u>144,600</u>	<u>142,601</u>	<u>1,999</u>
<i>Deficiency of Revenues Under Expenditures</i>	(25,000)	(97,650)	(72,650)
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(25,000)	(97,650)	(72,650)
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	25,000	25,000	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (72,650)</u>	<u>\$ (72,650)</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)
<b>Revenues</b>			
Charges for Services	\$ 135,000	\$ 156,013	\$ 21,013
<i>Total Revenues</i>	<u>135,000</u>	<u>156,013</u>	<u>21,013</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	68,971	39,277	29,694
Contractual Services	257,683	50,702	206,981
<i>Total Expenditures</i>	<u>326,654</u>	<u>89,979</u>	<u>236,675</u>
<i>Net Change in Fund Balance</i>	(191,654)	66,034	257,688
<i>Fund Balance (Deficit) Beginning of Year</i>	162,681	162,681	-
Prior Year Encumbrances Appropriated	28,973	28,973	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 257,688</u>	<u>\$ 257,688</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Contributions and Donations	-	50	50
<i>Total Revenues</i>	\$ -	\$ 50	\$ 50
<b>Expenditures</b>			
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)	50	11,741
<i>Fund Balance (Deficit) Beginning of Year</i>	11,691	11,691	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 11,741	\$ 11,741

**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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 70,000	\$ 72,757	\$ 2,757
<i>Total Revenues</i>	<u>70,000</u>	<u>72,757</u>	<u>2,757</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	189,322	134,402	54,920
Other	14,630	10,000	4,630
<i>Total Expenditures</i>	<u>203,952</u>	<u>144,402</u>	<u>59,550</u>
<i>Net Change in Fund Balance</i>	(133,952)	(71,645)	62,307
<i>Fund Balance (Deficit) Beginning of Year</i>	114,920	114,920	-
Prior Year Encumbrances Appropriated	19,032	19,032	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 62,307</u>	<u>\$ 62,307</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 650,000	\$ 651,845	\$ 1,845
<i>Total Revenues</i>	<u>650,000</u>	<u>651,845</u>	<u>1,845</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	498,216	492,696	5,520
Contractual Services	20,523	12,205	8,318
Materials and Supplies	18,657	8,097	10,560
Capital Outlay	3,500	1,000	2,500
Other	495,161	434,390	60,771
<i>Total Expenditures</i>	<u>1,036,057</u>	<u>948,388</u>	<u>87,669</u>
<i>Net Change in Fund Balance</i>	(386,057)	(296,543)	89,514
<i>Fund Balance (Deficit) Beginning of Year</i>	867,017	867,017	-
Prior Year Encumbrances Appropriated	<u>19,038</u>	<u>19,038</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 499,998</u>	<u>\$ 589,512</u>	<u>\$ 89,514</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 50	\$ 200	\$ 150
<i>Total Revenues</i>	<u>50</u>	<u>200</u>	<u>150</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Other	8,485	1,661	6,824
<i>Total Expenditures</i>	<u>8,485</u>	<u>1,661</u>	<u>6,824</u>
<i>Net Change in Fund Balance</i>	(8,435)	(1,461)	6,974
<i>Fund Balance (Deficit) Beginning of Year</i>	7,920	7,920	-
Prior Year Encumbrances Appropriated	515	515	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,974</u>	<u>\$ 6,974</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Other:			
Public Safety			
Personal Services	1,606,067	-	1,606,067
<i>Total Expenditures</i>	<u>1,606,067</u>	<u>-</u>	<u>1,606,067</u>
<i>Net Change in Fund Balance</i>	(1,601,067)	5,000	1,606,067
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,601,067</u>	<u>1,601,067</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,606,067</u>	<u>\$ 1,606,067</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 525,508	\$ 541,996	\$ 16,488
Intergovernmental	13,375	12,330	(1,045)
Other	85,600	85,600	-
<i>Total Revenues</i>	<u>624,483</u>	<u>639,926</u>	<u>15,443</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	628,741	579,639	49,102
Capital Outlay	8,500	4,062	4,438
Other	397,269	117,798	279,471
<i>Total Expenditures</i>	<u>1,034,510</u>	<u>701,499</u>	<u>333,011</u>
<i>Net Change in Fund Balance</i>	(410,027)	(61,573)	348,454
<i>Fund Balance (Deficit) Beginning of Year</i>	397,177	397,177	-
Prior Year Encumbrances Appropriated	<u>12,847</u>	<u>12,847</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ (3)</u>	<u>\$ 348,451</u>	<u>\$ 348,454</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 5,000	\$ -
<i>Total Revenues</i>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	2,372,696	2,372,696	-
Interest and Fiscal Charges	49,225	36,725	12,500
<i>Total Expenditures</i>	<u>2,421,921</u>	<u>2,409,421</u>	<u>12,500</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,416,921)	(2,404,421)	12,500
<b>Other Financing Sources (Uses)</b>			
Transfers In	881,142	882,642	1,500
<i>Total Other Financing Sources (Uses)</i>	<u>881,142</u>	<u>882,642</u>	<u>1,500</u>
<i>Net Change in Fund Balance</i>	(1,535,779)	(1,521,779)	14,000
<i>Fund Balance (Deficit) Beginning of Year</i>	1,535,779	1,535,779	-
Prior Year Encumbrances Appropriated	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 14,000</u>	<u>\$ 14,000</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,000	\$ 1,326	\$ (674)
Intergovernmental	220,000	510,981	290,981
Rental Income	25,340	34,530	9,190
<i>Total Revenues</i>	<u>247,340</u>	<u>546,837</u>	<u>299,497</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	4,000,000	38,351	3,961,649
Capital Outlay	6,987,197	5,612,720	1,374,477
<i>Total Expenditures</i>	<u>10,987,197</u>	<u>5,651,071</u>	<u>5,336,126</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(10,739,857)	(5,104,234)	5,635,623
<b>Other Financing Sources (Uses)</b>			
Transfers In	630,000	17,130,000	16,500,000
Transfers Out	(100,000)	-	100,000
<i>Total Other Financing Sources (Uses)</i>	<u>530,000</u>	<u>17,130,000</u>	<u>16,600,000</u>
<i>Net Change in Fund Balance</i>	(10,209,857)	12,025,766	22,235,623
<i>Fund Balance (Deficit) Beginning of Year</i>	9,152,751	9,152,751	-
Prior Year Encumbrances Appropriated	1,857,106	1,857,106	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 800,000</u>	<u>\$ 23,035,623</u>	<u>\$ 22,235,623</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 654,633	\$ 654,633	\$ -
<i>Total Revenues</i>	<u>654,633</u>	<u>654,633</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Capital Outlay	1,058,919	1,058,919	-
<i>Total Expenditures</i>	<u>1,058,919</u>	<u>1,058,919</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(404,286)	(404,286)	-
<b>Other Financing Sources (Uses)</b>			
Transfers In	404,286	404,286	-
<i>Total Other Financing Sources (Uses)</i>	<u>404,286</u>	<u>404,286</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(5,575)	(5,575)	-
Prior Year Encumbrances Appropriated	5,575	5,575	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Justice Center Communications  
For the Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 107,783	\$ 107,783	\$ -
<i>Total Revenues</i>	<u>107,783</u>	<u>107,783</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Other	313,385	74,022	239,363
<i>Total Expenditures</i>	<u>313,385</u>	<u>74,022</u>	<u>239,363</u>
<i>Net Change in Fund Balance</i>	(205,602)	33,761	239,363
<i>Fund Balance (Deficit) Beginning of Year</i>	188,922	188,922	-
Prior Year Encumbrances Appropriated	16,680	16,680	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 239,363</u>	<u>\$ 239,363</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 9,281,981	\$ 2,240,271	\$ (7,041,710)
<i>Total Revenues</i>	<u>9,281,981</u>	<u>2,240,271</u>	<u>(7,041,710)</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	5,848,400	4,135,219	1,713,181
Capital Outlay	3,433,581	973,084	2,460,497
<i>Total Expenditures</i>	<u>9,281,981</u>	<u>5,108,303</u>	<u>4,173,678</u>
<i>Excess of Revenues Under Expenditures</i>	-	(2,868,032)	(2,868,032)
<b>Other Financing Sources</b>			
Transfers In	-	27,495	27,495
<i>Net Change in Fund Balance</i>	-	(2,840,537)	(2,840,537)
<i>Fund Balance (Deficit) Beginning of Year</i>	(708,563)	(708,563)	-
Prior Year Encumbrances Appropriated	708,563	708,563	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (2,840,537)</u>	<u>\$ (2,840,537)</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 880,414	\$ 73,837	\$ (806,577)
<i>Total Revenues</i>	<u>880,414</u>	<u>73,837</u>	<u>(806,577)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	296,792	94,924	201,868
Capital Outlay			
Contractual Services	22,905	22,905	-
Capital Outlay	88,595	-	88,595
Other	498,060	23,790	474,270
<i>Total Capital Outlay</i>	<u>609,560</u>	<u>46,695</u>	<u>764,733</u>
<i>Total Expenditures</i>	<u>906,352</u>	<u>141,619</u>	<u>764,733</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(25,938)	(67,782)	(41,844)
<b>Other Financing Sources</b>			
Transfers In	-	85,000	85,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>85,000</u>	<u>85,000</u>
<i>Net Change in Fund Balance</i>	(25,938)	17,218	43,156
<i>Fund Balance (Deficit) Beginning of Year</i>	(20,757)	(20,757)	-
Prior Year Encumbrances Appropriated	46,695	46,695	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 43,156</u>	<u>\$ 43,156</u>

**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**

**Wayne County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2022*

	Health Care	Self Insurance Worker's Compensation	Totals
<b>Assets</b>			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 1,675,825	\$ 256,047	\$ 1,931,872
<i>Total Current Assets</i>	<u>1,675,825</u>	<u>256,047</u>	<u>1,931,872</u>
<i>Noncurrent Assets</i>			
Net Pension Asset	460,604	-	460,604
<i>Total Noncurrent Assets</i>	<u>460,604</u>	<u>-</u>	<u>460,604</u>
<i>Total Assets</i>	<u>2,136,429</u>	<u>256,047</u>	<u>2,392,476</u>
<b>Deferred Outflow of Resources</b>			
Pension	1,190,323	-	1,190,323
OPEB	146,828	-	146,828
<i>Total Deferred Outflow of Resources</i>	<u>1,337,151</u>	<u>-</u>	<u>1,337,151</u>
<b>Total Assets and Deferred Outflow of Resources</b>	<u>3,473,580</u>	<u>256,047</u>	<u>3,729,627</u>
<b>Liabilities</b>			
<i>Current Liabilities</i>			
Accounts Payable	31,132	-	31,132
Accrued Wages and Benefits	2,826	-	2,826
Due to Other Governments	17,401	-	17,401
Unearned Revenue	416,153	-	416,153
Claims Payable	1,376,000	22,127	1,398,127
<i>Total Current Liabilities</i>	<u>1,843,512</u>	<u>22,127</u>	<u>1,865,639</u>
<i>Long-Term Liabilities</i>			
Net Pension Liability	1,280,510	-	1,280,510
Compensated Absences Payable - Net of Current Portion	5,514	-	5,514
<i>Total Long-Term Liabilities</i>	<u>1,286,024</u>	<u>-</u>	<u>1,286,024</u>
<i>Total Liabilities</i>	<u>3,129,536</u>	<u>22,127</u>	<u>3,151,663</u>
<b>Deferred Inflow of Resources</b>			
Pension	1,551,208	-	1,551,208
OPEB	475,898	-	475,898
<i>Total Deferred Inflow of Resources</i>	<u>2,027,106</u>	<u>-</u>	<u>2,027,106</u>
<b>Net Position</b>			
Unrestricted	(1,683,062)	233,920	(1,449,142)
<i>Total Net Position</i>	<u>\$ (1,683,062)</u>	<u>\$ 233,920</u>	<u>\$ (1,449,142)</u>

**Wayne County, Ohio**

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2022

	<u>Health Care</u>	<u>Self Insurance Worker's Compensation</u>	<u>Totals</u>
<b>Operating Revenues</b>			
Charges for Services	\$ 13,388,892	\$ 198,217	\$ 13,587,109
Other	244,813	-	244,813
<i>Total Operating Revenues</i>	<u>13,633,705</u>	<u>198,217</u>	<u>13,831,922</u>
<b>Operating Expenses</b>			
Personal Services	(237,070)	-	(237,070)
Contractual Services	1,341,863	151,282	1,493,145
Claims	13,008,542	31,320	13,039,862
Other	57,486	-	57,486
<i>Total Operating Expenses</i>	<u>14,170,821</u>	<u>182,602</u>	<u>14,353,423</u>
<i>Income (Loss) Before Transfers</i>	<u>(537,116)</u>	<u>15,615</u>	<u>(521,501)</u>
Transfers In	<u>251,515</u>	<u>-</u>	<u>251,515</u>
<i>Change in Net Position</i>	<u>(285,601)</u>	<u>15,615</u>	<u>(269,986)</u>
<i>Net Position Beginning of Year</i>	<u>(1,397,461)</u>	<u>218,305</u>	<u>(1,179,156)</u>
<i>Net Position End of Year</i>	<u>\$ (1,683,062)</u>	<u>\$ 233,920</u>	<u>\$ (1,449,142)</u>

**Wayne County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2022*

	Health Care	Self Insurance Worker's Compensation	Totals
<b>Cash Flows From Operating Activities</b>			
Cash Received From Sales/Service Charges	\$ 13,166,894	\$ 198,217	\$ 13,365,111
Cash Received From Other Operating Revenue	244,813	-	244,813
Cash Payments for Personal Services	(198,782)	-	(198,782)
Cash Payments for Contractual Services	(1,342,714)	(163,898)	(1,506,612)
Cash Payments for Claims	(13,067,028)	(41,338)	(13,108,366)
Cash Payments for Other Expenses	(72,656)	-	(72,656)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(1,269,473)</u>	<u>(7,019)</u>	<u>(1,276,492)</u>
<b>Cash Flows From Noncapital Financing Activities</b>			
Cash received from transfers in	251,515	-	251,515
<i>Net Cash Provided By Noncapital Activities</i>	<u>251,515</u>	<u>-</u>	<u>251,515</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(1,017,958)	(7,019)	(1,024,977)
<i>Cash and Investments at Beginning of Year</i>	2,693,783	263,066	2,956,849
<i>Cash and Investments at End of Year</i>	<u>\$ 1,675,825</u>	<u>\$ 256,047</u>	<u>\$ 1,931,872</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used For) Operating Activities</b>			
Operating Income (Loss)	\$ (537,116)	\$ 15,615	\$ (521,501)
Adjustments to Reconcile Operating Income (Loss) to Net Cash			
Provided By (Used For) Operating Activities:			
(Increase) Decrease in Assets/Deferred Outflows:			
Net OPEB Asset	(274,818)		(274,818)
Deferred Outflows - Pension/OPEB	(523,355)	-	(523,355)
Increase (Decrease) in Liabilities/Deferred Inflows:			
Accounts Payable	(16,021)	(12,616)	(28,637)
Accrued Wages and Benefits	(3,699)	-	(3,699)
Compensated Absences Payable	(16,979)	-	(16,979)
Due to Other Governments	9,960	-	9,960
Claims Payable	(58,486)	(10,018)	(68,504)
Unearned Revenue	(221,998)	-	(221,998)
Net Pension Liability	(260,841)	-	(260,841)
Deferred Inflows - Pension/OPEB	633,880	-	633,880
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (1,269,473)</u>	<u>\$ (7,019)</u>	<u>\$ (1,276,492)</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 1,029,639	\$ 1,090,872	\$ 61,233
<i>Total Operating Revenues</i>	<u>1,029,639</u>	<u>1,090,872</u>	<u>61,233</u>
<b>Operating Expenses</b>			
Personal Services	295,598	140,301	155,297
Contractual Services	652,778	534,816	117,962
Materials and Supplies	16,425	11,409	5,016
Capital Outlay	301,475	217,915	83,560
Other	620,846	279,373	341,473
<i>Total Operating Expenses</i>	<u>1,887,122</u>	<u>1,183,814</u>	<u>703,308</u>
<i>Operating Loss</i>	(857,483)	(92,942)	764,541
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	46,161	46,161	-
Proceeds from OWDA Loans	-	2,190,483	2,190,483
Principal Retirement	(2,301,047)	(2,278,526)	22,521
Interest and Fiscal Charges	(170,318)	(117,793)	52,525
<i>Total Non Operating Revenues (Expenses)</i>	<u>(2,425,204)</u>	<u>(159,675)</u>	<u>2,265,529</u>
<i>Loss Before Transfers</i>	(3,282,687)	(252,617)	3,030,070
Special Assessments	37,000	38,025	1,025
Transfers In	137,721	125,000	(12,721)
<i>Change in Fund Equity</i>	<u>(3,107,966)</u>	<u>(89,592)</u>	<u>3,018,374</u>
<i>Fund Equity (Deficit) Beginning of Year</i>	1,088,380	1,088,380	-
Prior Year Encumbrances Appropriated	259,108	259,108	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ (1,760,478)</u>	<u>\$ 1,257,896</u>	<u>\$ 3,018,374</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 500,800	\$ 803,414	\$ 302,614
Lease Revenue	71,528	71,528	-
Other	7,678	72,746	65,068
<i>Total Operating Revenues</i>	<u>580,006</u>	<u>947,688</u>	<u>367,682</u>
<b>Operating Expenses</b>			
Personal Services	194,300	189,748	4,552
Contractual Services	87,423	83,027	4,396
Materials and Supplies	752,646	750,944	1,702
Capital Outlay	3,769	1,253	2,516
Other	76,516	73,365	3,151
<i>Total Operating Expenses</i>	<u>1,114,654</u>	<u>1,098,337</u>	<u>16,317</u>
<i>Operating Loss</i>	(534,648)	(150,649)	383,999
<b>Non Operating Revenues (Expenses)</b>			
Interest Revenue	4,294	4,294	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>4,294</u>	<u>4,294</u>	<u>-</u>
<i>Loss Before Transfers</i>	(530,354)	(146,355)	383,999
Transfers In	300,000	300,000	-
<i>Change in Fund Equity</i>	(230,354)	153,645	383,999
<i>Fund Equity (Deficit) Beginning of Year</i>	176,604	176,604	-
Prior Year Encumbrances Appropriated	53,750	53,750	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 383,999</u>	<u>\$ 383,999</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 12,918,000	\$ 13,166,894	\$ 248,894
Other	300,000	244,813	(55,187)
<i>Total Operating Revenues</i>	<u>13,218,000</u>	<u>13,411,707</u>	<u>193,707</u>
<b>Operating Expenses</b>			
Personal Services	212,300	198,782	13,518
Contractual Services	1,624,521	1,516,091	108,430
Claims	13,940,498	13,067,028	873,470
Other	134,460	98,746	35,714
<i>Total Operating Expenses</i>	<u>15,911,779</u>	<u>14,880,647</u>	<u>1,031,132</u>
<i>Income (Loss) Before Transfers</i>	(2,693,779)	(1,468,940)	1,224,839
Transfers In	-	251,515	251,515
<i>Change in Fund Equity</i>	(2,693,779)	(1,217,425)	1,476,354
<i>Fund Equity (Deficit) Beginning of Year</i>	2,484,803	2,484,803	-
Prior Year Encumbrances Appropriated	208,981	208,981	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 5</u>	<u>\$ 1,476,359</u>	<u>\$ 1,476,354</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, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 140,000	\$ 198,217	\$ 58,217
<i>Total Operating Revenues</i>	<u>140,000</u>	<u>198,217</u>	<u>58,217</u>
<b>Operating Expenses</b>			
Contractual Services	186,551	186,231	320
Claims	116,514	76,457	40,057
<i>Total Operating Expenses</i>	<u>303,065</u>	<u>262,688</u>	<u>40,377</u>
<i>Change in Fund Equity</i>	(163,065)	(64,471)	98,594
<i>Fund Equity (Deficit) Beginning of Year</i>	243,124	243,124	-
Prior Year Encumbrances Appropriated	19,942	19,942	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 100,001</u>	<u>\$ 198,595</u>	<u>\$ 98,594</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. Descriptions were provided 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.

### ***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***

To account for the activity of the following funds, which are reported as one fund for external reporting purposes.

*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, 2022*

	Undivided Local Government	Real Estate Tax	Undivided Taxes
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ -	\$ 700,600	\$ 3,040,317
Cash and Cash Equivalents in Segregated Accounts	-	-	-
Receivables:			
Sales Tax	-	-	-
Taxes	-	-	260,708,243
Due From Other Governments	3,506,896	-	-
<i>Total Assets</i>	<u>3,506,896</u>	<u>700,600</u>	<u>263,748,560</u>
<b>Liabilities</b>			
Accounts Payable	-	-	-
Due to Other Governments	-	700,600	7,547,975
<i>Total Liabilities</i>	<u>-</u>	<u>700,600</u>	<u>7,547,975</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	-	-	209,355,206
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>209,355,206</u>
<b>Net Position</b>			
Restricted for Individuals, Organizations and Other Governments	3,506,896	-	46,845,379
<i>Total Net Position</i>	<u>\$ 3,506,896</u>	<u>\$ -</u>	<u>\$ 46,845,379</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Custodial Funds</u>	<u>Total</u>
\$ 716,687	\$ 2,226,697	\$ 8,923,596	\$ 481,866	\$ 1,258,039	\$ 17,347,802
-	-	-	-	1,207,623	1,207,623
41,484	-	-	-	-	41,484
-	-	-	-	2,027,810	262,736,053
1,420,695	-	-	-	19,687	4,947,278
<u>2,178,866</u>	<u>2,226,697</u>	<u>8,923,596</u>	<u>481,866</u>	<u>4,513,159</u>	<u>286,280,240</u>
-	-	-	-	504	504
2,178,866	-	-	-	1,968	10,429,409
<u>2,178,866</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,472</u>	<u>10,429,913</u>
-	-	-	-	-	209,355,206
-	-	-	-	-	209,355,206
-	2,226,697	8,923,596	481,866	4,510,687	66,495,121
<u>\$ -</u>	<u>\$ 2,226,697</u>	<u>\$ 8,923,596</u>	<u>\$ 481,866</u>	<u>\$ 4,510,687</u>	<u>\$ 66,495,121</u>

**Wayne County, Ohio**

Combining Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2022

	Undivided Local Government	Real Estate Tax	Undivided Taxes
<b>Additions</b>			
Intergovernmental	\$ 7,413,414	\$ 2,168,375	\$ -
Amounts Received as Fiscal Agent	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-
Fines & Forfeitures for Other Governments	-	-	-
Property Tax Collections for Other Governments	-	1,175,113	180,043,345
<i>Total Additions</i>	<u>7,413,414</u>	<u>3,343,488</u>	<u>180,043,345</u>
<b>Deductions</b>			
Distributions as Fiscal Agent	-	-	-
Distributions of State Funds to Other Governments	6,882,485	2,032,694	-
Licenses, Permits & Fee Distributions to Other Governments	-	103,711	-
Fines & Forfeitures Distributions to Other Governments	-	-	-
Property Tax Distributions to Other Governments	-	1,207,083	161,183,298
<i>Total Deductions</i>	<u>6,882,485</u>	<u>3,343,488</u>	<u>161,183,298</u>
<i>Change in Net Position</i>	530,929	-	18,860,047
<i>Net Position Beginning of Year</i>	<u>2,975,967</u>	-	<u>27,985,332</u>
<i>Net Position End of Year</i>	<u>\$ 3,506,896</u>	<u>\$ -</u>	<u>\$ 46,845,379</u>



<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Custodial Funds</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,581,789
-	3,040,737	11,123,884	600,818	2,546,774	17,312,213
3,526,674	-	-	-	22,706,992	26,233,666
-	-	-	-	4,230,396	4,230,396
-	-	-	-	-	181,218,458
<u>3,526,674</u>	<u>3,040,737</u>	<u>11,123,884</u>	<u>600,818</u>	<u>29,484,162</u>	<u>238,576,522</u>
-	2,893,062	9,671,871	498,035	2,186,154	15,249,122
-	-	-	-	-	8,915,179
3,526,674	-	-	-	22,565,481	26,195,866
-	-	-	-	4,337,885	4,337,885
-	-	-	-	-	162,390,381
<u>3,526,674</u>	<u>2,893,062</u>	<u>9,671,871</u>	<u>498,035</u>	<u>29,089,520</u>	<u>217,088,433</u>
-	147,675	1,452,013	102,783	394,642	21,488,089
-	2,079,022	7,471,583	379,083	4,116,045	45,007,032
<u>\$ -</u>	<u>\$ 2,226,697</u>	<u>\$ 8,923,596</u>	<u>\$ 481,866</u>	<u>\$ 4,510,687</u>	<u>\$ 66,495,121</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, 2022*

	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
<b>Revenues</b>											
Property and Other Local Taxes	\$ 5,645,710	\$ (9,127)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,636,583
Permissive Sales Taxes	15,225,516	161,166	-	-	-	-	-	-	-	-	15,386,682
Charges for Services	5,292,102	26,534	-	-	-	72,672	653,411	-	-	541,602	6,586,321
Licenses and Permits	86,065	-	-	-	-	-	-	-	-	-	86,065
Fines and Forfeitures	243,776	7,878	-	-	-	-	-	-	-	-	251,654
Intergovernmental	5,323,923	100,727	-	-	-	-	-	-	-	11,604	5,436,254
Interest	1,062,830	(4,078,253)	-	-	-	-	-	-	-	-	(3,015,423)
Rent	29,029	-	-	-	-	-	-	-	-	-	29,029
Contributions and Donations	200	-	-	-	50	-	-	-	-	-	250
Other	11,250,572	203,040	-	61,944	-	-	-	200	5,000	85,600	11,606,356
<i>Total Revenues</i>	<u>44,159,723</u>	<u>(3,588,035)</u>	<u>-</u>	<u>61,944</u>	<u>50</u>	<u>72,672</u>	<u>653,411</u>	<u>200</u>	<u>5,000</u>	<u>638,806</u>	<u>42,003,771</u>
<b>Expenditures</b>											
Current:											
General Government:											
Legislative and Executive	9,115,840	614,225	-	86,695	-	82,794	930,904	-	-	-	10,830,458
Judicial	6,490,761	116,123	-	-	-	-	-	-	-	-	6,606,884
Public Safety	9,552,701	47,988	-	-	-	-	-	161	-	669,118	10,269,968
Public Works	138,844	545	-	-	-	-	-	-	-	-	139,389
Health	387,743	3,379	-	-	-	-	-	-	-	-	391,122
Human Services	595,446	(115)	-	-	-	-	-	-	-	-	595,331
Economic Development and Assistance	643,610	-	-	-	-	-	-	-	-	-	643,610
Other	195,444	-	-	-	-	-	-	-	-	-	195,444
Debt Service											
Principal Retirement	62,551	-	-	-	-	-	-	-	-	-	62,551
<i>Total Expenditures</i>	<u>27,182,940</u>	<u>782,145</u>	<u>-</u>	<u>86,695</u>	<u>-</u>	<u>82,794</u>	<u>930,904</u>	<u>161</u>	<u>-</u>	<u>669,118</u>	<u>29,734,757</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>16,976,783</u>	<u>(4,370,180)</u>	<u>-</u>	<u>(24,751)</u>	<u>50</u>	<u>(10,122)</u>	<u>(277,493)</u>	<u>39</u>	<u>5,000</u>	<u>(30,312)</u>	<u>12,269,014</u>
<b>Other Financing Sources (Uses)</b>											
Proceeds from Sale of Capital Assets	271	-	-	-	-	-	-	-	-	-	271
Transfers Out	(18,397,597)	-	-	-	-	-	-	-	-	-	(18,397,597)
<i>Total Other Financing Sources (Uses)</i>	<u>(18,397,326)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,397,326)</u>
<i>Net Change in Fund Balance</i>	<u>(1,420,543)</u>	<u>(4,370,180)</u>	<u>-</u>	<u>(24,751)</u>	<u>50</u>	<u>(10,122)</u>	<u>(277,493)</u>	<u>39</u>	<u>5,000</u>	<u>(30,312)</u>	<u>(6,128,312)</u>
Beginning Fund Balance	16,976,783	(5,713,834)	400,000	185,742	11,691	130,447	915,318	8,435	1,601,067	397,955	14,913,604
Increase/(Decrease) in Consumable Inventory	-	12,409	-	-	-	-	(159)	-	-	-	12,250
Ending Fund Balance	<u>\$ 15,556,240</u>	<u>\$ (10,071,605)</u>	<u>\$ 400,000</u>	<u>\$ 160,991</u>	<u>\$ 11,741</u>	<u>\$ 120,325</u>	<u>\$ 637,666</u>	<u>\$ 8,474</u>	<u>\$ 1,606,067</u>	<u>\$ 367,643</u>	<u>\$ 8,797,542</u>

**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

*Smith Dairy, Orrville, Ohio*



*Orr Park, Orrville, Ohio*



*William J Robertson Nature Preserve, Rittman, Ohio*



*Ohio Western Reserve National Cemetery, Rittman,*



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# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>231 - 241</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	<b>242 - 251</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>252 - 257</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>258 - 259</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>260 -271</b>

**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)*

	2022	2021	2020	Restated 2019 (3)
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 67,065,761	\$ 66,510,310	\$ 73,841,814	\$ 71,586,566
Restricted for:				
Capital Projects	21,772,463	7,489,594	2,097,068	2,919,019
Debt Service	14,000	28,562	-	-
Public Works Projects	4,398,063	4,926,400	4,255,400	5,024,339
Human Services Programs	36,048,129	32,283,048	26,473,344	20,335,066
Community Development Projects	534,149	528,699	831,727	906,866
Other Purposes	9,649,915	7,247,956	9,100,169	6,562,611
Unrestricted (Deficit)	<u>(18,990,879)</u>	<u>(25,765,331)</u>	<u>(49,031,067)</u>	<u>(46,559,080)</u>
Total Governmental Activities Net Position	<u>120,491,601</u>	<u>93,249,238</u>	<u>67,568,455</u>	<u>60,775,387</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	18,705,200	19,300,718	13,584,284	13,894,974
Unrestricted (Deficit)	<u>2,148,269</u>	<u>1,698,875</u>	<u>2,042,926</u>	<u>1,677,417</u>
Total Business-type Activities Net Position	<u>20,853,469</u>	<u>20,999,593</u>	<u>15,627,210</u>	<u>15,572,391</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	85,770,961	85,811,028	87,426,098	85,481,540
Restricted	72,416,719	52,504,259	42,757,708	35,747,901
Unrestricted (Deficit)	<u>(16,842,610)</u>	<u>(24,066,456)</u>	<u>(46,988,141)</u>	<u>(44,881,663)</u>
Total Primary Government Net Position	<u>\$ 141,345,070</u>	<u>\$ 114,248,831</u>	<u>\$ 83,195,665</u>	<u>\$ 76,347,778</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



Restated 2018 (2)	2017	2016	Restated 2015 (1)	2014	2013
\$ 70,761,111	\$ 68,739,432	\$ 67,959,433	\$ 66,819,469	\$ 71,400,883	\$ 72,827,280
1,763,643	1,609,294	597,441	2,987,784	6,183,248	5,773,061
-	-	782,193	1,269,308	668,658	668,658
3,895,551	3,201,675	3,310,758	3,282,673	3,633,150	3,959,443
18,508,429	17,800,292	16,802,182	17,662,613	17,822,837	19,395,566
445,112	547,037	753,080	378,028	345,449	428,782
6,440,771	6,264,915	5,417,678	4,823,984	3,904,159	4,727,620
(36,017,617)	(27,754,973)	(3,725,503)	(804,167)	(8,795,040)	12,604,228
65,797,000	70,407,672	91,897,262	96,419,692	95,163,344	120,384,638
14,039,137	14,190,076	14,261,958	12,111,001	8,385,475	8,562,963
1,676,225	1,485,016	1,952,963	1,427,426	1,217,824	1,365,398
15,715,362	15,675,092	16,214,921	13,538,427	9,603,299	9,928,361
84,800,248	82,929,508	82,221,391	78,930,470	79,786,358	81,390,243
31,053,506	29,423,213	27,663,332	30,404,390	32,557,501	34,953,130
(34,341,392)	(26,269,957)	(1,772,540)	623,259	(7,577,216)	13,969,626
\$ 81,512,362	\$ 86,082,764	\$ 108,112,183	\$ 109,958,119	\$ 104,766,643	\$ 130,312,999

**Wayne County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2022	2021	2020	2019 (3)
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 15,488,187	\$ 7,953,331	\$ 12,073,928	\$ 13,412,210
Judicial	10,120,256	4,729,533	7,716,243	8,621,426
Public Safety	13,416,461	5,697,989	12,603,539	12,560,011
Public Works	10,912,757	9,588,498	13,643,601	11,867,545
Health	899,117	3,491,899	4,912,079	781,547
Human Services	31,391,133	22,979,215	32,637,939	34,632,841
Conservation and Recreation	-	-	-	3,077,199
Economic Development Assistance	703,704	889,912	1,173,668	1,403,512
Urban Redevelopment and Housing	-	-	-	-
Other	195,444	-	-	-
Interest and Fiscal Charges	49,226	104,202	136,822	205,666
<i>Total Governmental Activities Expenses</i>	<u>83,176,285</u>	<u>55,434,579</u>	<u>84,897,819</u>	<u>86,561,957</u>
Business-type Activities:				
Sanitary Sewer District	1,383,329	1,423,559	1,404,627	1,342,488
Wayne County Airport	1,418,086	865,285	727,630	920,630
<i>Total Business-Type Activities Expenses</i>	<u>2,801,415</u>	<u>2,288,844</u>	<u>2,132,257</u>	<u>2,263,118</u>
<i>Total Primary Government Expenses</i>	<u>85,977,700</u>	<u>57,723,423</u>	<u>87,030,076</u>	<u>88,825,075</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	4,151,801	5,664,301	4,797,704	4,884,021
Judicial	4,013,887	1,432,628	1,296,137	1,536,610
Public Safety	1,465,113	1,584,520	1,449,046	1,629,254
Public Works	101,271	227,365	157,112	220,497
Health	281,011	333,292	351,919	324,072
Human Services	4,462,267	4,096,339	4,153,158	4,406,014
Operating Grants and Contributions				
General Government:				
Legislative and Executive	10,329,568	52,040	336,273	142,633
Judicial	95,781	157,447	15,532	95,588
Public Safety	2,727,411	1,018,225	914,053	1,367,711
Public Works	7,511,212	7,805,531	6,716,827	7,399,359
Health	450,890	200,508	6,774,073	88,910
Human Services	15,361,005	17,116,849	15,081,473	14,677,105
Conservation and Recreation	-	-	-	598,998
Economic Development and Assistance	65,544	7,489	113,451	-
Capital Grants and Contributions				
Public Safety	115,979	-	-	-
Public Works	3,405,885	1,760,560	5,002,368	2,709,688
Conservation and Recreation	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>54,538,625</u>	<u>41,457,094</u>	<u>47,159,126</u>	<u>40,080,460</u>

	2018 (2)	2017	2016	2015 (1)	2014	2013
\$	11,129,966	\$ 10,655,800	\$ 8,485,430	\$ 8,823,057	\$ 8,398,583	\$ 8,708,408
	7,425,774	6,950,099	6,271,401	6,109,224	5,846,626	6,378,133
	12,490,630	11,680,598	11,200,646	11,015,059	10,663,365	9,959,759
	9,816,633	10,089,502	9,735,077	9,206,505	11,330,713	8,321,728
	703,147	107,464	764,253	620,922	598,858	620,293
	35,007,307	33,998,050	31,206,515	29,829,329	31,528,879	30,012,641
	-	-	151,404	-	-	10,000
	821,876	835,117	824,146	757,438	775,256	1,088,034
	-	23,804	-	-	-	-
	-	-	-	-	-	-
	243,065	256,788	276,931	248,416	213,393	226,218
	<u>77,638,398</u>	<u>74,597,222</u>	<u>68,915,803</u>	<u>66,609,950</u>	<u>69,355,673</u>	<u>65,325,214</u>
	1,530,962	1,336,551	1,317,314	1,062,581	1,032,562	1,047,806
	757,167	873,380	713,821	194,532	-	-
	<u>2,288,129</u>	<u>2,209,931</u>	<u>2,031,135</u>	<u>1,257,113</u>	<u>1,032,562</u>	<u>1,047,806</u>
	<u>79,926,527</u>	<u>76,807,153</u>	<u>70,946,938</u>	<u>67,867,063</u>	<u>70,388,235</u>	<u>66,373,020</u>
	5,178,865	4,134,219	3,029,552	3,755,910	3,278,686	3,539,748
	1,524,753	1,532,285	1,409,457	1,586,618	1,496,251	1,700,374
	1,662,858	1,475,042	1,689,343	2,052,239	2,142,783	2,462,737
	174,448	575,784	731,659	468,169	488,446	197,908
	285,481	299,256	292,397	304,871	267,138	298,239
	4,640,940	4,313,080	6,380,245	4,872,866	4,441,468	4,404,105
	43,403	-	-	-	-	-
	65,319	509,650	325,483	205,774	309,361	826,049
	1,237,648	1,425,427	1,442,998	1,834,617	869,292	1,101,239
	6,074,411	6,836,565	6,008,873	6,505,991	6,614,982	6,294,357
	73,148	44,099	64,536	22,670	68,900	24,198
	13,059,810	15,465,451	13,008,905	14,643,622	15,792,625	14,942,523
	-	-	-	-	-	-
	178,783	120,508	704,793	296,618	271,255	345,212
	-	-	-	-	-	-
	1,211,305	379,523	422,526	3,051,358	1,609,015	2,048,971
	-	-	-	-	-	-
	<u>35,411,172</u>	<u>37,110,889</u>	<u>35,510,767</u>	<u>39,601,323</u>	<u>37,650,202</u>	<u>38,185,660</u>

**Wayne County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2022	2021	2020	2019 (3)
<b>Business-type Activities:</b>				
Charges for Services				
Sanitary Sewer District	\$ 1,095,723	\$ 1,068,314	\$ 949,616	\$ 1,039,099
Wayne County Airport	913,777	446,396	220,473	400,915
Operating Grants and Contributions				
Sanitary Sewer District	-	42,804	219,300	326,700
Wayne County Airport	-	82,000	69,000	-
Capital Grants and Contributions				
Sanitary Sewer District	-	-	-	-
Wayne County Airport	-	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>2,009,500</u>	<u>1,639,514</u>	<u>1,458,389</u>	<u>1,766,714</u>
<i>Total Primary Government Program Revenues</i>	<u>56,548,125</u>	<u>43,096,608</u>	<u>48,617,515</u>	<u>41,847,174</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(28,637,660)	(13,977,485)	(37,738,693)	(46,481,497)
Business-type Activities	(791,915)	(649,330)	(673,868)	(496,404)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(29,429,575)</u>	<u>(14,626,815)</u>	<u>(38,412,561)</u>	<u>(46,977,901)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	5,893,283	5,868,623	5,417,440	4,633,008
Human Services - County Board of DD	11,164,083	11,010,600	11,461,051	9,526,988
Human Services - Children Services Board	4,222,165	4,155,658	1,720,166	3,646,609
Human Services - Wayne County Care Center	1,714,319	1,685,128	4,307,711	1,484,745
Sales Taxes	16,808,338	15,781,767	13,968,910	13,265,233
Grants and Entitlements Not Restricted to Specific Programs	5,847,204	5,258,288	3,874,597	4,150,560
Gain/(Loss) on Sale of Capital Assets	-	-	-	-
Investment Earnings	(3,015,423)	(372,849)	1,807,772	2,012,144
Miscellaneous	13,802,680	2,189,966	2,586,814	2,995,097
Transfers	(556,626)	(5,918,913)	(612,700)	(254,500)
<i>Total Governmental Activities</i>	<u>55,880,023</u>	<u>39,658,268</u>	<u>44,531,761</u>	<u>41,459,884</u>
Business-type Activities:				
Investment Earnings	16,269	13,344	15,333	15,004
Miscellaneous	72,896	89,456	100,654	83,929
Transfers	556,626	5,918,913	612,700	254,500
<i>Total Business-type Activities</i>	<u>645,791</u>	<u>6,021,713</u>	<u>728,687</u>	<u>353,433</u>
<i>Total Primary Government</i>	<u>56,525,814</u>	<u>45,679,981</u>	<u>45,260,448</u>	<u>41,813,317</u>
<b>Change in Net Position</b>				
Governmental Activities	27,242,363	25,680,783	6,793,068	(5,021,613)
Business-type Activities	(146,124)	5,372,383	54,819	(142,971)
<i>Total Primary Government Change in Net Position</i>	<u>\$ 27,096,239</u>	<u>\$ 31,053,166</u>	<u>\$ 6,847,887</u>	<u>\$ (5,164,584)</u>

(1) 2015 has not been adjusted for implementation of GASB 68

(2) 2018 has not been adjusted for implementation of GASB 75

(3) 2019 has not been adjusted for implementation of GASB 84

	2018 (2)	2017	2016	2015 (1)	2014	2013
\$	964,985	\$ 931,357	\$ 893,596	\$ 892,529	\$ 718,748	\$ 789,432
	426,139	480,488	372,576	27,135	-	-
	445,229	308,500	600	246,050	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	89,910	-	-
	<u>1,836,353</u>	<u>1,720,345</u>	<u>1,266,772</u>	<u>1,255,624</u>	<u>718,748</u>	<u>789,432</u>
	<u>37,247,525</u>	<u>38,831,234</u>	<u>36,777,539</u>	<u>40,856,947</u>	<u>38,368,950</u>	<u>38,975,092</u>
	(42,227,226)	(37,486,333)	(33,405,036)	(27,008,627)	(31,705,471)	(27,139,554)
	(451,776)	(489,586)	(764,363)	(1,489)	(313,814)	(258,374)
	<u>(42,679,002)</u>	<u>(37,975,919)</u>	<u>(34,169,399)</u>	<u>(27,010,116)</u>	<u>(32,019,285)</u>	<u>(27,397,928)</u>
	4,414,832	4,267,254	4,193,755	4,086,026	3,886,039	3,838,970
	8,948,455	8,805,320	6,303,079	6,108,064	6,093,811	5,991,848
	3,450,314	3,381,842	3,324,603	3,229,495	3,234,844	3,190,736
	1,408,285	1,380,683	1,357,539	1,318,982	1,321,332	1,304,469
	12,927,827	12,678,831	12,785,886	13,038,946	11,803,939	11,000,355
	3,948,578	3,922,295	2,926,019	3,159,636	2,783,823	3,231,042
	17,372	11,015	-	-	(461,112)	2,747,724
	1,011,278	421,725	451,028	334,902	237,535	158,807
	1,532,565	775,252	787,865	900,770	828,631	489,393
	(346,000)	(50,000)	(3,247,168)	(3,911,846)	(69,000)	-
	<u>37,313,506</u>	<u>35,594,217</u>	<u>28,882,606</u>	<u>28,264,975</u>	<u>29,659,842</u>	<u>31,953,344</u>
	17,598	19,675	19,631	20,381	22,666	20,678
	128,448	76,178	174,058	4,390	-	-
	346,000	50,000	3,247,168	3,911,846	69,000	-
	<u>492,046</u>	<u>145,853</u>	<u>3,440,857</u>	<u>3,936,617</u>	<u>91,666</u>	<u>20,678</u>
	<u>37,805,552</u>	<u>35,740,070</u>	<u>32,323,463</u>	<u>32,201,592</u>	<u>29,751,508</u>	<u>31,974,022</u>
	(4,913,720)	(1,892,116)	(4,522,430)	1,256,348	(2,045,629)	4,813,790
	40,270	(343,733)	2,676,494	3,935,128	(222,148)	(237,696)
\$	<u>(4,873,450)</u>	<u>(2,235,849)</u>	<u>(1,845,936)</u>	<u>5,191,476</u>	<u>(2,267,777)</u>	<u>4,576,094</u>

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019 (1)</u>
General Fund				
Nonspendable	\$ 348,264	\$ 362,543	\$ 251,828	\$ 269,860
Restricted	-	-	-	-
Committed	2,006,067	2,001,067	1,826,067	1,519,552
Assigned	4,550,989	7,296,207	6,748,540	5,927,517
Unassigned	1,892,222	5,253,787	5,932,628	5,179,646
<i>Total General Fund</i>	<u>8,797,542</u>	<u>14,913,604</u>	<u>14,759,063</u>	<u>12,896,575</u>
All Other Governmental Funds				
Nonspendable	253,208	240,334	247,286	185,371
Restricted	45,477,978	41,169,992	38,085,754	31,451,331
Committed	23,853,965	9,245,834	4,969,383	4,567,836
Assigned	-	-	-	-
Unassigned	(289,903)	(657,502)	(11,161)	(24,248)
<i>Total All Other Governmental Funds</i>	<u>69,295,248</u>	<u>49,998,658</u>	<u>43,291,262</u>	<u>36,180,290</u>
<i>Total Governmental Funds</i>	<u>\$ 78,092,790</u>	<u>\$ 64,912,262</u>	<u>\$ 58,050,325</u>	<u>\$ 49,076,865</u>

(1) Reclassifications due to implementation of GASB 84

2018	2017	2016	2015	2014	2013
\$ 624,032	\$ 610,272	\$ 906,154	\$ 394,739	\$ 620,675	\$ 601,294
-	-	-	-	1	1
1,504,615	1,479,015	1,470,189	1,448,410	1,187,660	1,118,660
4,942,035	5,377,001	4,494,518	4,708,044	4,116,144	3,658,164
4,801,564	4,343,276	4,168,092	4,014,888	3,754,549	3,687,271
11,872,246	11,809,564	11,038,953	10,566,081	9,679,029	9,065,390
270,483	303,515	242,279	243,468	223,144	232,071
27,539,742	26,113,171	24,787,994	25,075,032	24,455,161	25,940,042
4,610,758	3,704,339	3,734,323	4,868,540	926,226	705,922
-	-	-	-	4,618,520	4,729,964
(13,884)	(5,666)	(32,705)	(54,747)	(92,562)	(117,261)
32,407,099	30,115,359	28,731,891	30,132,293	30,130,489	31,490,738
\$ 44,279,345	\$ 41,924,923	\$ 39,770,844	\$ 40,698,374	\$ 39,809,518	\$ 40,556,128

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

	2022	2021	2020	2019
<b>Revenues</b>				
Property and Other Local Taxes	\$ 21,985,600	\$ 22,003,389	\$ 21,479,280	\$ 19,236,076
Permissive Sales Tax	16,711,707	15,669,430	13,952,479	13,331,654
Special Assessments	1,820	1,819	1,918	1,810
Charges for Services	13,918,998	12,751,500	11,933,259	12,316,484
Licenses and Permits	532,496	798,834	756,772	731,547
Fines and Forfeitures	721,019	740,062	683,594	853,226
Intergovernmental	45,511,152	31,794,388	39,147,563	30,198,205
Investment Income	(2,999,486)	(363,195)	1,818,530	2,038,887
Rent	71,509	69,444	99,520	139,852
Donations	218,544	186,812	100,566	176,197
Other	14,186,070	2,929,375	2,890,786	3,246,830
<i>Total Revenues</i>	<u>110,859,429</u>	<u>86,581,858</u>	<u>92,864,267</u>	<u>82,270,768</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	16,265,098	11,187,415	10,843,328	11,620,906
Judicial	10,747,078	6,952,973	6,214,027	6,605,310
Public Safety	14,892,113	9,528,276	11,189,936	11,596,290
Public Works	9,118,207	8,776,571	8,989,050	7,852,485
Health	1,025,260	3,610,033	4,815,744	772,570
Human Services	36,427,594	33,959,990	32,672,324	34,289,056
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	703,704	858,075	767,486	731,395
Other	195,444	-	-	-
Capital Outlay	6,650,352	2,057,172	6,344,368	2,917,575
Debt Service:				
Principal Retirement	935,247	2,400,247	2,856,399	3,277,077
Interest and Fiscal Charges	36,725	98,499	131,839	205,419
<i>Total Expenditures</i>	<u>96,996,822</u>	<u>79,429,251</u>	<u>84,824,501</u>	<u>79,868,083</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>13,862,607</u>	<u>7,152,607</u>	<u>8,039,766</u>	<u>2,402,685</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	271	6,619	-	-
Premium on Debt Issuance	-	1,785	-	-
Inception of Lease Purchase	-	-	-	562,959
Proceeds of OPWC Loans	-	-	-	127,431
Issuance From Loans	-	-	1,500,000	2,000,000
Premium on Note Issuance	-	-	-	5,950
Transfers In	18,845,215	6,971,998	3,212,206	3,172,208
Transfers Out	(19,521,730)	(7,291,998)	(3,824,906)	(3,426,708)
<i>Total Other Financing Sources (Uses)</i>	<u>(676,244)</u>	<u>(311,596)</u>	<u>887,300</u>	<u>2,441,840</u>
<i>Net Change in Fund Balances</i>	<u>\$ 13,186,363</u>	<u>\$ 6,841,011</u>	<u>\$ 8,927,066</u>	<u>\$ 4,844,525</u>
Debt Service as a Percentage of Noncapital Expenditures	1.1%	3.3%	3.9%	4.6%



	2018	2017	2016	2015	2014	2013
\$	18,081,052	\$ 17,710,512	\$ 15,197,615	\$ 14,997,119	\$ 14,516,377	\$ 14,328,648
	12,827,289	12,968,063	12,941,344	12,884,025	11,725,908	10,868,840
	3,679	1,679	1,699	1,705	1,707	1,702
	12,343,617	11,837,655	11,803,770	11,408,381	10,833,228	10,749,161
	753,949	757,874	774,914	714,308	737,632	790,802
	863,184	886,965	849,270	967,643	992,032	1,042,694
	26,458,138	27,463,190	27,354,007	27,808,926	28,492,261	27,676,281
	1,035,384	443,700	463,783	342,486	247,072	167,616
	164,594	281,253	144,625	317,161	305,355	137,168
	161,782	151,644	115,151	70,339	65,018	55,179
	2,229,597	2,129,187	1,930,928	1,716,203	2,470,798	1,612,545
	<u>74,922,265</u>	<u>74,631,722</u>	<u>71,577,106</u>	<u>71,228,296</u>	<u>70,387,388</u>	<u>67,430,636</u>
	9,849,043	9,325,277	7,848,083	8,039,279	8,393,137	8,256,975
	6,077,024	5,704,396	5,397,130	5,421,424	5,614,818	5,943,248
	11,310,652	10,717,393	10,514,929	10,676,063	10,666,385	9,796,008
	6,917,009	7,269,979	7,158,564	7,731,311	7,416,598	6,954,034
	777,400	756,710	788,912	626,520	602,619	644,799
	33,711,467	33,259,488	32,155,361	31,280,150	33,227,014	31,483,020
	-	-	151,404	-	-	10,000
	822,653	835,624	824,146	758,585	838,306	1,094,288
	-	-	-	-	-	-
	1,651,032	3,107,101	5,429,382	9,189,998	3,447,344	2,440,195
	3,752,077	4,232,077	4,708,332	680,786	665,786	650,786
	214,544	243,055	266,576	181,650	194,750	207,550
	<u>75,082,901</u>	<u>75,451,100</u>	<u>75,242,819</u>	<u>74,585,766</u>	<u>71,066,757</u>	<u>67,480,903</u>
	<u>(160,636)</u>	<u>(819,378)</u>	<u>(3,665,713)</u>	<u>(3,357,470)</u>	<u>(679,369)</u>	<u>(50,267)</u>
	17,372	11,015	8,458	494,042	4,957	3,248,824
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	2,500,000	3,000,000	3,529,953	4,100,372	-	-
	29,160	22,645	47,600	74,650	-	-
	3,117,613	2,997,240	4,106,843	3,305,736	2,088,552	1,924,647
	<u>(3,463,613)</u>	<u>(3,047,240)</u>	<u>(4,954,328)</u>	<u>(3,727,490)</u>	<u>(2,157,552)</u>	<u>(1,924,647)</u>
	<u>2,200,532</u>	<u>2,983,660</u>	<u>2,738,526</u>	<u>4,247,310</u>	<u>(64,043)</u>	<u>3,248,824</u>
\$	<u>2,039,896</u>	<u>\$ 2,164,282</u>	<u>\$ (927,187)</u>	<u>\$ 889,840</u>	<u>\$ (743,412)</u>	<u>\$ 3,198,557</u>
	5.5%	6.2%	7.2%	1.3%	1.3%	1.3%

**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
2022	\$ 2,814,279,260	\$ 8,040,797,886	\$ 588,642,250	\$ 668,911,648
2021	2,755,365,370	7,872,472,486	589,476,270	669,859,398
2020 (b)	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

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		
\$ 3,402,921,510	\$ 8,709,709,534	39.07%	10.6
3,344,841,640	8,542,331,883	39.16%	10.6
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

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

	2022	2021	2020	2019
<b>County Units:</b>				
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	0.60	0.60	0.25	0.25
Children Services	1.80	1.80	1.80	1.80
Total	<u>10.60</u>	<u>10.60</u>	<u>10.25</u>	<u>10.25</u>
<b>School Districts within the County:</b>				
Chippewa Local	41.20	41.20	41.60	41.60
Dalton Local	49.65	49.65	49.45	49.45
Green Local	57.55	57.55	58.25	58.25
Orrville City	60.70	60.70	62.15	62.45
Wooster City	79.60	79.60	76.35	76.35
<b>Overlapping School Districts :</b>				
Norwayne Local	34.05	34.05	34.20	34.20
Northwestern Local	31.00	31.00	32.10	32.10
Rittman Exempted Village	62.00	62.00	62.85	62.85
Southeast Local	46.50	46.50	46.50	46.50
Triway Local	47.50	47.50	47.70	47.70
East Holmes Local	24.41	24.41	24.41	24.41
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	53.30	53.30	53.30	53.30
Tuslaw Local	62.60	62.60	62.60	62.60
West Holmes Local	32.74	32.74	32.74	32.74
<b>Vocational School:</b>				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.60	4.60	4.60	4.60
<b>Corporations:</b>				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	20.80	20.80	20.80
Congress	12.40	12.40	12.40	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	9.10	9.10
Marshallville	2.70	2.70	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	5.40
Wooster	3.70	3.70	2.70	2.70

2018	2017	2016	2015	2014	2013
2.00	2.00	2.00	2.00	2.00	2.00
5.50	5.50	5.50	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	10.25	10.25	9.25	9.25	9.25
41.90	41.90	41.90	44.30	39.40	39.40
49.60	49.60	49.70	49.90	50.10	50.10
58.35	58.35	58.45	59.65	57.05	59.65
62.45	62.85	63.35	63.40	63.40	63.85
76.35	76.35	80.00	79.90	79.90	79.50
34.25	34.25	34.25	34.75	35.15	35.35
31.10	31.10	31.00	31.80	32.30	32.30
63.15	63.20	63.50	63.70	64.10	63.35
48.25	49.20	49.55	49.95	50.25	51.35
48.40	48.60	48.75	48.80	48.80	49.40
24.98	25.02	25.06	25.26	25.33	25.36
49.40	49.40	49.40	49.40	49.40	49.40
54.40	55.00	55.10	55.20	56.00	56.00
62.45	64.30	64.70	65.10	65.80	66.00
33.35	33.50	33.58	34.21	34.44	34.75
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
4.60	4.60	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
10.40	10.40	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	7.00
2.80	2.80	2.80	2.80	2.80	2.80
2.70	2.70	2.70	2.70	2.70	2.70
5.40	3.40	3.40	3.40	3.40	3.40
2.70	2.70	2.70	2.70	2.70	2.70

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

	2022	2021	2020	2019
<b>Townships:</b>				
Baughman	2.40	2.40	2.40	2.40
Canaan	10.20	10.20	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	6.50	6.50
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	3.10	3.10	2.40	2.40
Milton	8.35	8.35	8.35	8.35
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	5.20	5.20	6.20	6.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	7.20	7.20
<b>Other Districts:</b>				
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	1.25	1.25
Central Fire District	3.50	3.50	3.50	3.50
Orrville Library	2.30	2.30	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

2018	2017	2016	2015	2014	2013
2.40	2.40	2.40	2.40	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	9.10	9.10	8.10	8.10	8.20
6.00	6.00	6.00	6.00	6.00	6.00
5.80	5.80	5.80	5.80	5.80	5.80
8.60	8.60	8.60	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	7.85	7.85	6.60	6.60
10.90	10.90	10.90	10.30	10.30	10.30
5.80	5.80	5.80	4.30	4.30	4.30
5.80	5.80	5.80	5.80	5.80	5.80
6.20	6.20	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	5.60	5.60	4.30	4.30	4.30
1.30	1.20	1.20	1.20	1.25	1.25
3.50	3.50	3.50	3.50	3.00	3.00
1.70	1.70	1.70	1.70	1.70	1.70
3.00	3.00	3.00	3.00	3.00	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
2022	\$ 34,244,853	\$ 25,113,035	73.33%	\$ 5,376,255	\$ 30,489,290	89.03%	\$ 8,870,619	25.90%
2021	31,768,974	25,069,443	78.91%	2,751,279	27,820,722	87.57%	5,903,849	18.58%
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%

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, 2022 and 2013*

		2022	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 12,420,060	0.36%
CAT Land Co., Inc.	Manufacturer	8,946,050	0.26%
Luk USA, LLC	Manufacturer	6,512,850	0.19%
Haley Farms Ltd	Farm	6,465,160	0.19%
Western Reserve Mutual Casualty Company	Insurance	5,883,740	0.17%
JRB Holdings LLC	Manufacturer	5,618,610	0.17%
Wooster Real Estate	Real Estate	5,308,110	0.16%
1424 E Bowman, LLC	Real Estate	4,196,480	0.12%
ARC STORROH001, LLC	Manufacturer	4,058,500	0.12%
Morton Salt	Manufacturer	3,800,120	0.11%
Total Top Ten Principal Taxpayers		<u>\$ 63,209,680</u>	<u>1.85%</u>
Total County Assessed Valuation		<u>\$ 3,402,921,510</u>	
		2013	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 20,400,920	0.92%
Luk USA, LLC	Manufacturer	6,503,790	0.29%
Insite Wooster LLC	Manufacturer	5,384,460	0.24%
Gerstenslager Company	Manufacturer	4,260,150	0.19%
Wayne Towne Enterprise, Ltd	Retail	3,675,950	0.17%
ARC STORROH001, LLC	Manufacturer	3,421,300	0.15%
Scot Industries	Manufacturer	3,305,250	0.15%
Sprenger Wayne Ltd. Co	Retail	3,300,980	0.15%
JBR Holdings LLC	Manufacturer	3,253,310	0.15%
Wooster Associates	Manufacturer	2,969,320	0.13%
Total Top Ten Principal Taxpayers		<u>\$ 56,475,430</u>	<u>2.54%</u>
Total County Assessed Valuation		<u>\$ 2,216,644,050</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
2022	\$ 1,495,843	\$ 1,163,107	77.76%
2021	970,486	841,691	86.73%
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%

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	
2022	\$ 1,095,723	\$ 856,535	\$ 239,188	\$ 684,000	\$ -	0.35
2021	1,081,658	891,504	190,154	17,000	30,669	3.99
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

(1) Excludes other operating revenues.

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

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

Year	Governmental Activities				Business-Type Activities		Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Long-Term Improvement Notes	OPWC Loans	Lease Purchase	Sewer Bonds & Loans Payable				
2022	\$ -	\$ -	\$ 194,967	\$ 375,306	\$ 3,264,728	\$ 3,835,001	1.61	\$ 32.81	
2021	844,891	-	232,663	437,857	3,352,761	4,868,172	1.19	42.08	
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	

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>
2022	\$ -	\$ 3,402,921,510	116,889	0.00%	\$ -
2021	844,891	3,344,841,640	115,694	0.03%	7.30
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

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](http://www.bea.gov)

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**Wayne County, Ohio**  
*Computation of Direct and Overlapping Debt*  
*December 31, 2022*

	Governmental Activities Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ -	100.00%	\$ -
Total direct	<u>-</u>		<u>-</u>
<b>Overlapping:</b>			
City of Wooster	9,410,000	100.00%	9,410,000
Village of Mount Eaton	174,800	100.00%	174,800
City of Norton	1,670,000	0.06%	1,002
City of Rittman	213,000	95.63%	203,692
Wooster Township	866,434	100.00%	866,434
Orrville City School District	9,070,000	100.00%	9,070,000
Dalton Local School District	11,524,000	100.00%	11,524,000
Chippewa Local School District	13,970,000	100.00%	13,970,000
Green Local School District	8,502,042	100.00%	8,502,042
Northwest Local School District	8,842,093	0.79%	69,853
Norwayne Local School District	6,054,558	92.57%	5,604,704
Rittman Exempted Village School District	3,761,919	96.80%	3,641,538
Tuslaw Local School District	6,480,337	0.87%	56,379
West Holmes Local School District	1,005,000	2.26%	22,713
Ashland-West Holmes Career Center	30,235,000	6.74%	2,037,839
Wayne Public Library District	1,260,000	73.14%	921,564
Total overlapping	<u>113,039,183</u>		<u>66,076,560</u>
Total direct and overlapping debt	<u>\$ 113,039,183</u>		<u>\$ 66,076,560</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*

	2022	2021	2020	2019
Assessed Valuation	\$ 3,402,921,510	\$ 3,344,841,640	\$ 3,020,049,020	\$ 2,595,270,470
Bonded Debt Limit (1)	83,573,038	82,121,041	74,001,226	63,381,762
Outstanding Debt:				
General Obligation Bonds	-	844,891	1,654,778	2,439,665
Bond Anticipation Note	-	-	1,500,000	2,000,000
Lease Purchase	375,306	437,857	500,408	562,959
Notes Payable	-	-	-	-
OPWC Loans	194,967	232,663	270,359	289,207
Revenue Bonds-Enterprise	-	684,000	701,000	717,000
Bonds and Loans-Enterprise	3,264,728	2,668,761	2,822,231	2,965,901
Total Outstanding Debt	3,835,001	4,868,172	7,448,776	8,974,732
Less Exemptions:				
General Obligation Bonds:				
OPWC Loans	194,967	232,663	270,359	289,207
Revenue Bonds-Enterprise	-	684,000	701,000	717,000
Bonds and Loans-Enterprise	3,264,728	2,668,761	2,822,231	2,965,901
Amount Available in Debt Service	-	-	-	-
Total Exemptions	3,459,695	3,585,424	3,793,590	3,972,108
Net Debt	375,306	1,282,748	3,655,186	5,002,624
Voted Debt Margin	83,197,732	80,838,293	70,346,040	58,379,138
Legal Debt Margin as a Percentage of the Debt Limit	99.55%	98.44%	95.06%	92.11%
Bonded Debt Limit (2)	34,029,215	33,448,416	30,200,490	25,952,705
Outstanding Debt:				
General Obligation Bonds	-	844,891	1,654,778	2,439,665
Bond Anticipation Note	-	-	1,500,000	2,000,000
Lease Purchase	375,306	437,857	500,408	562,959
Notes Payable	-	-	-	-
OPWC Loans	194,967	232,663	270,359	289,207
Revenue Bonds-Enterprise	-	684,000	701,000	717,000
Bonds and Loans-Enterprise	3,264,728	2,668,761	2,822,231	2,965,901
Total Outstanding Debt	3,835,001	4,868,172	7,448,776	8,974,732
Less Exemptions:				
OPWC Loans	194,967	232,663	270,359	289,207
Revenue Bonds-Enterprise	-	684,000	701,000	717,000
Bonds and Loans-Enterprise	3,264,728	2,668,761	2,822,231	2,965,901
Amount Available in Debt Service	-	-	-	-
Total Outstanding Debt	3,459,695	3,585,424	3,793,590	3,972,108
Amount of Debt Applicable to Debt Limit	375,306	1,282,748	3,655,186	5,002,624
Unvoted Debt Margin	\$ 33,653,909	\$ 32,165,668	\$ 26,545,304	\$ 20,950,081

- (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.



2018	2017	2016	2015	2014	2013
<u>\$ 2,471,939,750</u>	<u>\$ 2,392,494,660</u>	<u>\$ 2,375,212,530</u>	<u>\$ 2,356,632,130</u>	<u>\$ 2,216,644,050</u>	<u>\$ 2,185,616,280</u>
60,298,494	58,312,367	57,880,313	57,415,803	53,916,101	53,140,407
3,199,552	3,934,439	4,649,326	5,344,213	6,024,100	6,688,987
2,500,000	3,000,000	3,500,000	4,000,000	-	-
-	-	-	-	-	-
-	-	-	1,000,000	-	-
188,852	215,928	243,004	236,383	146,797	157,583
733,000	748,000	762,000	776,000	789,000	802,000
3,115,671	3,264,241	3,410,513	3,531,200	3,440,201	3,569,869
<u>9,737,075</u>	<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>
188,852	215,928	243,004	236,383	146,797	157,583
733,000	748,000	762,000	776,000	789,000	802,000
3,115,671	3,264,241	3,410,513	3,531,200	3,440,201	3,569,869
-	-	782,193	1,269,308	668,658	668,658
<u>4,037,523</u>	<u>4,228,169</u>	<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>
5,699,552	6,934,439	7,367,133	9,074,905	5,355,442	6,020,329
<u>54,598,942</u>	<u>51,377,928</u>	<u>50,513,180</u>	<u>48,340,898</u>	<u>48,560,659</u>	<u>47,120,078</u>
90.55%	88.11%	87.27%	84.19%	90.07%	88.67%
24,719,398	23,924,947	23,752,125	23,566,321	22,166,441	21,856,163
3,199,552	3,934,439	4,649,326	5,344,213	6,024,100	6,688,987
2,500,000	3,000,000	3,500,000	4,000,000	-	-
-	-	-	-	-	-
-	-	-	1,000,000	-	-
188,852	215,928	243,004	236,383	146,797	157,583
733,000	748,000	762,000	776,000	789,000	802,000
3,115,671	3,264,241	3,410,513	3,531,200	3,440,201	3,569,869
<u>9,737,075</u>	<u>11,162,608</u>	<u>12,564,843</u>	<u>14,887,796</u>	<u>10,400,098</u>	<u>11,218,439</u>
188,852	215,928	243,004	236,383	146,797	157,583
733,000	748,000	762,000	776,000	789,000	802,000
3,115,671	3,264,241	3,410,513	3,531,200	3,440,201	3,569,869
-	-	782,193	1,269,308	668,658	668,658
<u>4,037,523</u>	<u>4,228,169</u>	<u>5,197,710</u>	<u>5,812,891</u>	<u>5,044,656</u>	<u>5,198,110</u>
5,699,552	6,934,439	7,367,133	9,074,905	5,355,442	6,020,329
<u>\$ 19,019,846</u>	<u>\$ 16,990,508</u>	<u>\$ 16,384,992</u>	<u>\$ 14,491,416</u>	<u>\$ 16,810,999</u>	<u>\$ 15,835,834</u>

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

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Year	Population (1)	Personal Income (000's)(2)	Per Capita Personal Income (3)	Unemployment Rate (3)
2022	116,889	\$ 6,164,247	\$ 52,817	2.6%
2021	115,694	5,773,217	49,901	2.6%
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%

**Sources:** (1) Federal Reserve Economic Data or [fred.stlouis.fed.org](http://fred.stlouis.fed.org)  
(2) Bureau of Economic Analysis or [www.bea.gov](http://www.bea.gov)  
(3) Ohio Bureau of Employment Services or [fedstats.gov](http://fedstats.gov)

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

Employer	Industry	2022 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Preserves	2,000	3.06%
Schaeffler	Manufacturer	2,000	3.06%
Wooster Community Hospital	Medical	1,250	1.91%
College of Wooster	Schools- Universities & College Academic	850	1.30%
Buehlers Fresh Foods	Retail - Grocery	800	1.22%
Wayne County	Governmental	774	1.18%
Artiflex	Metal Stamping (Manufacturers)	675	1.03%
Wooster Brush	Paint Brushes and Rollers	575	0.88%
Gerbert Poultry	Agriculture	550	0.84%
Ohio State University	Schools- Universities & College Academic	500	0.76%
<b>Total</b>		<b>9,974</b>	<b>15.23%</b>
Total Employment within the County (2)		<b>65,430</b>	

Employer	Industry	2013	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,673	2.86%
Wooster Community Hospital	Hospitals	908	1.55%
Wayne County	Government	821	1.40%
Buehlers Food	Retail - Grocery	775	1.33%
College of Wooster	Schools- Universities & College Academic	767	1.31%
Luk USA LLC	Automotive	750	1.28%
Gerstenslager Company	Automotive Stamping	580	0.99%
Wooster Brush	Paint Brushes and Rollers	500	0.85%
Wal-Mart Supercenter	Department Store	476	0.81%
Gerber's Poultry	Food Products (Wholesale)	411	0.70%
<b>Total</b>		<b>7,661</b>	<b>13.08%</b>
Total Employment within the County		<b>58,489</b>	

Sources:

(1) Wayne County Economic Development Council

(2) Bureau of Economic Analysis

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

	2022	2021	2020	2019
General Government				
Legislative and Executive				
Commissioners	22.00	20.50	23.00	23.00
Auditor	19.00	25.75	26.50	26.50
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	30.00	31.50	31.00	30.00
Board of Elections	8.50	10.00	8.50	10.00
Recorder	4.00	4.00	3.00	4.00
Buildings and Grounds	5.00	5.25	5.00	5.00
Data Processing	2.00	2.00	2.00	2.00
Judicial				
Common Pleas Court	12.00	12.00	13.00	14.00
Probate Court	7.50	6.50	6.50	6.50
Juvenile Court	16.50	19.00	19.25	20.50
Municipal Court	18.00	19.00	21.00	20.00
Clerk of Courts	27.00	28.00	26.75	28.75
Law Library	0.50	0.50	0.50	0.50
Public Safety				
Sheriff	88.25	88.25	88.50	82.75
Probation	10.00	9.00	7.00	7.00
Disaster Services	2.00	2.00	2.00	2.00
Coroner	3.75	4.50	5.50	3.50
Justice Center	13.75	15.50	16.25	16.00
Public Works				
Engineer	45.50	44.00	46.00	47.00
Building Department	5.25	5.25	5.00	5.00
Sewer District	4.00	5.00	5.00	4.00
Wayne County Airport	3.25	1.75	3.25	3.25
Health				
DD	72.75	80.00	69.75	84.00
Dog and Kennel	6.25	6.50	6.75	6.25
Human Services				
Care Center	56.00	53.00	56.00	83.75
Jobs and Family Services	67.75	67.75	75.50	56.00
Children's Services	63.25	71.00	69.00	68.50
Child Support Enforcement Agency	20.00	18.50	21.00	22.00
Veteran Services	12.00	11.00	11.00	10.00
<b>Total</b>	<u>650.75</u>	<u>672.00</u>	<u>678.50</u>	<u>696.75</u>

**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.

2018	2017	2016	2015	2014	2013
21.00	19.50	18.75	18.75	18.50	19.50
26.50	26.25	26.50	24.00	27.50	27.00
5.00	4.50	4.50	4.00	4.25	4.00
32.00	29.50	30.00	29.25	19.50	29.25
10.50	43.00	21.00	22.00	18.50	21.00
4.00	4.00	4.00	4.00	4.00	4.00
6.25	5.00	5.00	5.00	3.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
13.00	13.25	19.25	20.25	20.75	20.75
5.50	6.00	6.00	5.50	5.00	4.00
19.25	19.50	18.50	18.50	19.00	18.50
23.00	23.00	21.00	20.75	21.00	21.00
27.75	33.75	29.75	32.00	32.00	32.50
0.50	0.50	0.50	1.00	0.50	0.50
87.75	89.25	82.75	80.25	79.50	77.75
7.00	7.00	2.50	2.50	2.50	2.50
2.00	3.00	3.00	2.00	2.00	2.00
2.75	2.00	2.50	2.00	2.00	2.00
17.00	16.00	14.75	16.25	18.50	18.25
42.00	35.00	46.00	46.00	44.50	44.50
5.00	4.00	5.00	6.00	5.50	4.50
4.00	4.00	3.00	3.00	3.00	3.00
2.75	3.25	2.50	2.00	0.00	0.00
78.25	100.50	106.50	113.00	132.25	138.30
5.25	4.00	4.00	2.50	0.00	0.00
61.00	70.75	63.00	60.00	62.00	64.50
74.25	59.00	68.50	57.50	61.00	60.00
67.00	63.00	65.50	63.50	63.00	62.50
21.00	22.25	22.25	22.25	23.25	22.25
11.00	12.00	12.00	12.50	12.00	12.00
<u>684.25</u>	<u>724.75</u>	<u>710.50</u>	<u>698.25</u>	<u>706.50</u>	<u>723.05</u>

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

	2022	2021	2020	2019
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	700	698	685	668
Number of meetings	52	53	53	53
Auditor				
Number of non-exempt conveyances	2,451	2,548	2,520	2,578
Number of exempt conveyances	2,188	2,054	1,845	1,791
Number of real estate transfers	4,639	4,602	4,365	4,369
Number of county parcels	59,983	59,563	59,409	59,357
Number of personal property returns	-	-	-	-
Number of checks issued	13,272	15,354	15,433	17,669
Treasurer				
Number of parcel billings	119,125	118,827	118,725	118,524
Return on portfolio	96	95	96	98
Prosecuting Attorney				
Number of cases - criminal - felony	473	547	602	679
Number of cases - criminal - municipal	1,721	1,459	1,408	1,707
Number of cases - traffic	915	922	995	1,081
Number of cases - civil	272	236	128	262
Number of township requests (2)	29	22	40	52
Board of Elections				
Number of registered voters	73,514	73,498	74,505	71,409
Number of voters last general election	39,126	15,440	54,848	20,872
Percentage of register voters that voted	53.22%	21.00%	73.62%	29.23%
Number Voting Machines	440	440	440	440
Recorder				
Number of deeds recorded	4,378	4,358	4,193	4,527
Number of mortgages recorded	4,129	5,294	4,779	3,832
Number of military discharges recorded	17	18	12	74
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	145	130	134	146
Central Purchasing				
Number of bid contracts awarded	64	48	74	
Number of purchase orders issued	1,768	1,523	1,630	1,741
Judicial				
Common Pleas Court				
Number of civil cases filed	541	447	426	582
Number of criminal cases filed	473	552	602	617
Number of domestic cases filed	407	409	402	418
Probation				
Average daily case load	264	294	280	275
Domestic Relations				
Number of cases filed	407	407	402	418
Number of protective orders	112	90	75	77
Probate Court (1)				
Number of civil cases filed	1,579	1,545	1,383	1,334
Juvenile Court				
Number of adjudged delinquent cases filed	221	181	245	392

2018	2017	2016	2015	2014	2013
618	644	639	617	642	595
53	55	52	52	56	56
2,487	2,395	2,303	2,402	41	2,271
1,768	1,859	1,746	1,745	91	1,909
4,255	4,254	4,049	4,147	3,886	4,180
59,274	59,525	59,461	59,068	58,970	58,953
-	-	-	-	-	-
16,034	16,940	16,264	16,265	16,327	16,590
119,055	119,054	118,142	117,948	117,912	118,086
98	98	94	93	94	95
723	500	402	365	429	691
2,165	2,180	2,057	1,828	2,129	1,991
1,081	1,221	780	716	823	1,022
185	166	354	956	1,007	988
72	82	67	140	170	165
75,115	74,697	74,797	72,454	73,018	77,698
74,797	24,694	50,485	31,735	27,297	61,356
54.08%	33.06%	68.00%	44.00%	37.00%	79.00%
438	438	438	438	432	436
4,503	4,406	4,192	4,197	3,911	3,747
3,668	3,998	3,867	3,866	3,557	4,466
86	93	87	113	97	7
25	25	25	25	22	23
678,724	678,724	678,724	678,724	678,724	690,720
140	118	118	117	120	115
1,550	1,649	1,683	1,799	1,851	1,866
565	550	591	431	622	692
752	499	402	370	429	405
518	404	363	385	445	495
260	299	327	372	440	455
518	404	53	385	445	495
89	63	23	36	71	75
1,370	N/A	1,459	1,414	1,429	1,469
298	317	389	365	342	381

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

	2022	2021	2020	2019
<b>Municipal Court</b>				
Number of civil cases filed	1,562	1,462	1,350	1,908
Number of criminal cases filed	11,068	9,653	8,612	13,299
Number of domestic cases filed	242	282	312	459
<b>Probation</b>				
Average daily case load	200+/-	181+/-	179+/-	202+/-
<b>Clerk of Courts</b>				
Number of civil cases filed	541	447	426	582
Number of criminal cases filed	404	494	602	610
<b>Law Library</b>				
Law Library Budget	277,518	\$ 261,799	\$ 261,799	\$ 287,973
Number of volumes in collection	6,000	8,300	8,300	8,300
Number of electronic subscriptions	3	4	4	5
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	110	109	110	137
Prisoners booked	2,917	2,811	2,568	3,080
Prisoners released	2,912	2,810	2,600	3,079
Out of County bed days used	1,098	3	460	5
<b>Enforcement</b>				
Number of incidents reported	3,053	3,297	15,945	15,318
Number of citations issued	2,678	2,078	2,716	2,145
Number of papers served	4,022	3,863	2,855	2,886
Number of telephone calls	85,454	86,887	91,459	71,432
Number of transport hours	4,297	6,232	5,299	7,008
Number of court security hours	4,204	4,227	4,206	4,224
<b>Disaster Services</b>				
Number of emergency responses	-	1	52	1
<b>Coroner</b>				
Number of cases investigated	122	145	128	121
Number of autopsies performed	7	4	7	15
Number of referrals	374	359	302	457
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	55	39	66	92
Number of bridges replaced/improved	12	9	20	10
Number of culverts built/replaced/improved	34	44	58	38
<b>Building Department</b>				
Number of permits issued	750	754	745	719
Number of inspections performed	5,307	5,164	5,539	5,271
<b>Sewer District</b>				
Average daily sewage treated	249,588	430,000	425,000	425,000
Number of tap-ins	8	6	1	3
Number of customers	991	983	977	968



2018	2017	2016	2015	2014	2013
2,024	1,888	1,672	N/A	N/A	N/A
13,986	14,760	13,000	N/A	N/A	N/A
440	597	578	N/A	N/A	N/A
59.60	150+/-	77.80	73.00	68.40	106.25
539	842	591	674	627	692
771	500	402	370	429	405
\$ 243,321	\$ 296,147	\$ 309,880	\$ 303,757	\$ 278,184	\$ 213,000
8,285	8,270	8,260	8,240	8,215	8,185
5	5	5	5	5	6
141	130	117	109	114	112
3,408	3,210	2,795	2,498	2,868	3,126
3,402	3,203	2,773	2,386	2,881	3,123
6	3	9	5	3	-
15,061	14,477	13,828	13,125	10,732	10,479
1,706	1,695	1,855	1,885	1,485	1,465
3,467	2,657	2,768	2,056	2,285	2,710
65,201	58,432	53,432	51,107	48,987	48,117
5,802	4,672	5,170	4,871	3,658	3,258
4,876	4,636	4,160	4,162	4,307	4,287
-	1	4	4	9	8
105	104	121	110	84	92
10	5	12	15	13	12
454	463	407	223	189	161
37	57	13	8	18	26
9	9	5	7	5	6
58	10	49	24	34	34
701	706	710	725	661	582
5,075	5,080	5,146	5,438	4,591	4,232
425,000	375,000	375,000	375,000	425,000	374,706
1	14	7	8	1	2
962	961	954	935	930	923

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

	2022	2021	2020	2019
Health				
DD				
Number of students enrolled				
Early intervention program	240	216	137	134
Preschool	-	-	9	11
School age	35	32	35	36
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	N/A	N/A	67
Pre - ETS	80	73	64	98
Human Services				
Jobs and Family Services				
Average client count - food stamps	9,503	9,694	9,431	8,743
Average client count - day care	512	700	874	811
Average client count - WIA	17	8	8	17
Average client count - heating assistance	8	8	33	46
Average client count - job placement	1,450	1,606	1,645	2,530
Children's Services				
Average client count - foster care	96	122	124	133
Average client count - adoption	16	14	17	17
Child Support Enforcement Agency				
Average number of active support orders	5,662	5,814	5,943	6,011
Percentage collected	76.47%	78.77%	77.42%	77.21%
Veteran Services				
Number of clients served	57	44	83	116
Amount of benefits paid to County residents	\$ 79,003	\$ 39,994	\$ 103,271	\$ 187,297
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	0	3	1	-
Number of jobs created	-	-	-	-
Number of jobs retained	-	-	-	-
Risk Management				
Number of claims	25	23	N/A	N/A

(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.

2018	2017	2016	2015	2014	2013
127	115	112	94	93	72
13	15	15	16	23	34
26	34	37	40	52	66
N/A	N/A	N/A	N/A	N/A	242
N/A	N/A	N/A	N/A	N/A	110
N/A	N/A	N/A	N/A	N/A	117
N/A	N/A	4	11	5	6
67	67	65	46	41	9
93	-	-	-	-	-
9,028	10,277	10,954	11,372	11,851	12,683
719	556	570	603	368	382
26	26	82	119	115	120
39	65	50	34	27	38
1,818	3,157	7,615	6,977	7,310	9,514
131	116	131	127	111	93
14	16	15	31	21	20
5,895	5,963	6,021	6,348	6,498	6,502
77.52%	78.09%	77.58%	77.00%	76.50%	75.90%
147	139	155	160	182	226
\$ 166,013	\$ 180,989	\$ 96,281	\$ 224,898	\$ 220,930	\$ 294,282
N/A	N/A	N/A	N/A	N/A	N/A
-	-	1	-	-	-
-	-	8	-	-	-
-	-	8	-	-	-
26	13	24	23	-	-

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

	2022	2021	2020	2019
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative office space (sq. ft.)	2,950	2,950	2,950	2,950
<b>Auditor</b>				
Administrative office space	5,366	5,366	5,366	5,366
<b>Treasurer</b>				
Administrative office space	2,967	2,967	2,967	2,967
<b>Prosecuting Attorney</b>				
Administrative office space	5,960	5,960	5,960	5,960
<b>Board of Elections</b>				
Administrative office space	4,473	4,473	4,473	4,473
Voting Machines	438	438	438	438
<b>Recorder</b>				
Administrative office space	3,337	3,337	3,337	3,337
<b>Buildings and Grounds</b>				
Administrative office space	615	615	615	615
<b>Data Processing</b>				
Administrative office space	472	472	472	472
<b>Central Purchasing</b>				
Administrative office space	132	132	132	132
<b>Risk Management</b>				
Administrative office space	140	140	140	140
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of court rooms	4	4	4	4
<b>Probate Court</b>				
Number of court rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of court rooms	3	3	3	3
<b>Municipal Court</b>				
Number of court rooms	3	3	3	3
<b>Clerk of Courts</b>				
Administrative office space	7,220	7,220	7,220	7,220
<b>Domestic Relations</b>				
Administrative office space	1,200	1,200	1,200	1,200
<b>Law Library</b>				
Administrative office space	2,491	2,491	2,491	2,491
<b>Information Technology</b>				
Administrative office space	787	787	787	787
<b>Public Safety</b>				
<b>Sheriff</b>				
Jail capacity	120	120	120	120
Number of patrol vehicles	38	39	28	22
<b>Probation</b>				
Administrative office space	2,825	2,825	2,825	2,825
<b>Disaster Services</b>				
Number of emergency response vehicles	2	2	2	2

2018	2017	2016	2015	2014	2013
2,950	2,950	2,950	2,950	2,950	2,950
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
438	438	432	432	432	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
22	22	24	29	32	30
2,825	2,825	2,825	2,825	2,825	2,825
2	2	2	2	2	2

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

	2022	2021	2020	2019
Coroner				
Number of emergency response vehicles	1		1	1
Public Works				
Engineer				
Centerline miles of roads	499	499	499	499
Number of bridges	489	489	490	492
Number of culverts-estimated	2,863	2,614	2,619	2,647
Number of traffic signs-estimated	8,642	8,642	9,950	9,314
Number of vehicles	58	56	58	57
Building Department				
Administrative office space	1,881	1,881	1,881	1,881
Sewer District				
Number of treatment facilities	7	7	7	7
Number of pumping stations	17	16	15	15
Miles of sewer lines	40	40	40	40
Health				
DD				
Number and type of facilities	2	2	2	2
Number of busses	7	8	8	8
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	10	10
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

2018	2017	2016	2015	2014	2013
1	1	1	1	1	1
500	499	500	500	500	499
492	494	494	487	487	488
2,824	2,550	2,550	2,550	2,550	2,500
10,123	8,500	8,500	8,000	8,000	8,000
62	62	61	60	60	61
1,881	1,881	1,881	1,881	1,881	1,881
7	8	7	7	8	8
14	14	14	14	12	12
32	26	26	26	23	23
3	3	4	4	4	4
8	12	14	15	23	23
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	2,981	2,981
1	1	1	1	1	1
3,069	3,069	3,069	3,069	3,069	3,069
3	3	3	3	2	2

**WAYNE COUNTY ELECTED OFFICIALS  
DECEMBER 31, 2022**

**AUDITOR**

JARRA UNDERWOOD

**MUNICIPAL JUDGES**

MICHAEL RICKETT

TIMOTHY VANSICKLE

**BOARD OF COMMISSIONERS**

RON AMSTUTZ

BECKY FOSTER

SUE SMAIL

**PROBATE/JUVENILE JUDGE**

LATECIA WILES

**CLERK OF COURTS**

TIM NEAL

**PROSECUTOR**

ANGELA WYPASEK

**COMMON PLEAS JUDGES**

COREY SPITLER

MARK WIEST

**RECORDER**

JANE CARMICHAEL

**CORONER**

AMY JOLLIFF

**SHERIFF**

TRAVIS HUTCHINSON

**ENGINEER**

SCOTT MILLER

**TREASURER**

MELISSA KOCH



# 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 7/25/2023**

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](http://www.ohioauditor.gov)