



OHIO AUDITOR OF STATE  
**KEITH FABER**





**WAYNE COUNTY  
DECEMBER 31, 2023**

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WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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	B-F-21-1CZ-1		\$ 225,603
Total U.S. Department of Housing and Urban Development				<b>225,603</b>
<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		254,608
Total U.S. Department of Treasury				<b>254,608</b>
<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	2022-WF-VA2-8927 2022-WF-VA2-8913		44,022 26,908 <u>70,930</u>
Total Violence Against Women Formula Grants				<u>70,930</u>
<i>(Passed through the Ohio Attorney General)</i>				
Crime Victim Assistance	16.575	2024-VOCA-135500940 2023-VOCA-135105954 2024-VOCA-135500997 2023-VOCA-135105892		6,546 18,901 20,965 33,698 <u>80,110</u>
Total Crime Victim Assistance				<u>80,110</u>
Total U.S. Department of Justice				<b>151,040</b>
<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-2022-EP-00006		97,375
Hazard Mitigation Grant	97.039	FEMA-DR-4447.09R-OH Not Available		758,406 18,750 <u>777,156</u>
Total Hazard Mitigation Grant				<u>777,156</u>
<i>(Passed through the Ohio Secretary of State)</i>				
2018 HAVA Election Security Grant	90.404	Not Available		<u>8,452</u>
Total U.S. Department of Homeland Security				<b>882,983</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>(Passed through the Ohio Department of Education)</i>				
Special Education Cluster:				
Special Education_Grants to States	84.027A	071191-6SBF-23 071191-6SBF-24		2,937 12,075 <u>15,012</u>
Total Special Education Cluster				<u>15,012</u>
Total U.S. Department of Education				<b>15,012</b>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>(Passed through the Ohio Department of Job &amp; Family Services)</i>				
Supplemental Nutrition Assistance Program Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2223-11-7006/G-2425-11-6214	30,192	319,139
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			-	52,216
Total Supplemental Nutrition Assistance Program Cluster			30,192	371,355
Total U.S. Department of Agriculture			<b>30,192</b>	<b>371,355</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<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/G-2425-11-6216		47,264
Temporary Assistance for Needy Families Cluster:				
Temporary Assistance for Needy Families	93.558	G-2223-11-7006/G-2425-11-6214	1,126,413	2,771,570
Total Temporary Assistance for Needy Families Cluster			<b>1,126,413</b>	<b>2,771,570</b>
Child Support Enforcement	93.563	G-2223-11-7007/G-2425-11-6215		858,546
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	G-2223-11-7006		2,748
Child Care and Development Block Grant Cluster:				
Child Care and Development Block Grant	93.575	G-2223-11-7006/G-2425-11-6214		119,986
Total Child Care and Development Fund Cluster				119,986
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2223-11-7008/G-2425-11-6216		70,105
Foster Care_Title IV-E	93.658	G-2223-11-7008/G-2425-11-6216		1,865,207
Adoption Assistance	93.659	G-2223-11-7008/G-2425-11-6216		1,323,870
<i>(Passed through the Ohio Department of Developmental Disabilities)</i>				
Social Services Block Grant	93.667	MR-85	-	58,936
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
Social Services Block Grant		G-2223-11-7006/G-2425-11-6214	770,940	946,509
Total Social Services Block Grant			<b>770,940</b>	<b>1,005,445</b>
John H Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2223-11-7008/G-2425-11-6216		21,454
COVID-19 - Elder Abuse Prevention Interventions Programs	93.747	G-2223-11-7006/G-2425-11-6214		42,037
Children's Health Insurance Program	93.767	G-2223-11-7006/G-2425-11-6214		55,368
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2223-11-7006/G-2425-11-6214		1,158,029
COVID-19 Medical Assistance Program		G-2223-11-7006/G-2425-11-6214		63,046
Medical Assistance Program		G-2223-11-7008/G-2425-11-6216		3,961
Total Medicaid Cluster				1,225,036
Total U.S. Department of Health and Human Services			<b>1,897,353</b>	<b>9,408,636</b>

WAYNE COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Federal AL Number	Pass Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF TRANSPORTATION</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-2024-WCSO-00019		10,475 <u>1,817</u>
Total Highway Safety Cluster				<u>12,292</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-2023-WCSO-000054 IDEP-2024-WCSO-000019		7,533 <u>1,060</u>
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				<u>8,593</u>
<i>(Passed through the Ohio Department of Transportation)</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	106881 111123 112769 114811 115294		1,118,764 634,600 672,045 72,333 112,496
Total Highway Planning and Construction Cluster				<u>2,610,238</u>
<i>(Direct Award)</i>				
Airport Improvement Program	20.106	3-39-0093-029-2022		5,211
Total Airport Improvement Program				<u>5,211</u>
<i>(Passed through the Ohio Emergency Management Agency)</i>				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP		18,182
Total Interagency Hazardous Materials Public Sector Training and Planning Grants				<u>18,182</u>
Total U.S. Department of Transportation				<u>2,654,516</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>(Passed through the Ohio Department of Job and Family Services)</i>				
<i>(Passed through Area 7 Workforce Investment Board)</i>				
Employment Services Cluster:				
Employment Service/Wagner-Peyser Funded Activities	17.207	ES387502255A39/23A55WG000023		14,932
Total Employment Services Cluster				<u>14,932</u>
Unemployment Insurance	17.225	UI394992360A39/UI393422355A39		161,128
Trade Adjustment Assistance	17.245	TA386982255A39/23A55TA000043		2,386
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277	DW392062260A39		17,263
Workforce Investment Act Cluster:				
WIOA Adult Program	17.258	AA385492255A39/23A55TA000043	-	166,538
WIOA Youth Activities	17.259	AA363392155A39/AA385492255A39	121,241	121,241
WIOA Dislocated Worker Formula Grants	17.278	AA385492255A39/23A55AW000009	-	201,586
Total Workforce Investment Act Cluster			<u>121,241</u>	<u>489,365</u>
Total U.S. Department of Labor			<u>121,241</u>	<u>685,074</u>
TOTAL			<u>\$ 2,048,786</u>	<u>\$ 14,648,827</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, 2023**

**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, 2023. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

The County passes certain federal awards received from the Ohio Department of Job 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, 2023 is \$17,023 for the HOME Program and \$237,292 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, 2023, 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 27, 2024.

### ***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 27, 2024

# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
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## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Wayne County  
428 West Liberty Street  
Wooster, Ohio 44691

To the County Commissioners:

### **Report on Compliance for Each Major Federal Program**

#### ***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, 2023. 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, 2023.

#### ***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, 2023, 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 27, 2024. 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 27, 2024

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**WAYNE COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2023**

**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 # 93.778 – Medicaid Cluster AL # 93.658 – Foster Care AL #93.659 – Adoption Assistance AL # 93.563 – Child Support Enforcement AL # 97.039 – Hazard Mitigation Grant
<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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**ANNUAL  
COMPREHENSIVE  
FINANCIAL  
REPORT  
WAYNE COUNTY,  
OHIO**

FOR THE YEAR ENDED  
DECEMBER 31, 2023

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

**FOR THE YEAR ENDED  
DECEMBER 31, 2023**

**PREPARED BY AUDITOR'S OFFICE  
JARRA UNDERWOOD, AUDITOR  
RUSSELL ROBERTSON (3/1/2024)  
428 WEST LIBERTY STREET  
WOOSTER, OHIO**

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# **INTRODUCTION**

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**Wayne County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2023*

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# Russell Robertson Wayne County Auditor

Wayne County Administrative Building  
428 West Liberty Street  
Wooster, Ohio 44691  
330-287-5430 • waynecountyauditor.org

June 27, 2024

To: The Citizens of Wayne County  
The Board of County Commissioners

As Auditor of Wayne County, I am pleased to present the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2023. The ACFR has been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). The financial and statistical data included in this ACFR provide the taxpayers, investors, and all other interested parties with a complete and transparent disclosure of the financial position and operations of Wayne County.

Responsibility for the accuracy of the data and the objectivity of the presentation rests with the county auditor's office. To the best of my knowledge, the enclosed data are accurate and reported in a manner that fairly presents the financial position of Wayne County. All disclosures necessary to enable the reader to gain a complete 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." All governmental departments, agencies, institutions, commissions, public authorities, and other governmental organizations for which the County has significant financial accountability are included in this ACFR. Financial accountability is determined by the County's ability to appoint a voting majority of the Board, or financial interdependence.

The County provides general governmental services to its citizens: human and social services, health and community assistance services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

The County is also associated with the following organizations:

### Joint Ventures without Equity Interest

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

### Jointly Governed Organizations

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

### Related Organizations

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

### Organizations where the County serves as Fiscal Officer / Custodian of Funds

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

While the operations of the three above mentioned agencies have been excluded from the County's basic financial statements, the funds held in the County Treasury on their behalf 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***

Wayne County, located in Northeast Ohio, is strategically positioned between Cleveland and Columbus and is serviced by U.S. Route 30. Named for Revolutionary War Brigadier General Anthony Wayne, Wayne County was formed in 1812 by an Act of the Ohio Legislature. Wayne County's 555 square miles makes it the 14th largest county in Ohio. With approximately 116,000 residents, Wayne County is Ohio's 24th most populous county. Sixteen townships, twelve villages, and three cities reside within Wayne County.

### ***Form of Government***

Wayne County has only those powers conferred upon it by Ohio statutes. A three-member Board of Commissioners, each elected to four-year 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 County Auditor, elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A triennial update was completed in 2023, while a full reappraisal was completed in 2020. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the County's accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

The County Treasurer serves a four-year term and is required by state law to collect certain locally assessed taxes. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the County Commissioners upon the County Auditor's warrant. The Treasurer must make daily reports showing receipts and payments, balancing those records with the Auditor. The Treasurer is a member of the County Board of Revision and, along with the County Auditor and County Prosecutor, forms the County Budget Commission. The Budget Commission plays an integral part in the financial administration of the County government, as well as local governments of the County including its cities, villages, townships, school districts, and libraries.

Other elected officials, each serving four-year terms, include the Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder and Sheriff. Common Pleas Judges, County Municipal Judges and Juvenile and Probate Judges oversee the County's judicial system and are elected to six-year terms.

## **LOCAL ECONOMY**

Wayne County's economy continues to thrive with consistent growth and development. Many nationally and internationally recognized companies have major operations in Wayne County, including: Pepsico, Morton Salt, Schaeffler Group, and GOJO Industries. Wayne County is also home to the headquarters of The J.M. Smucker Company, Buehler's Fresh Foods, and The Wooster Brush Company.

Wayne County's economy remains diverse, with a strong balance between industrial, commercial, and agricultural markets. The County's highly skilled workforce of approximately 54,000 individuals has easy access to quality

education through The College of Wooster, The Ohio State University College of Food, Agricultural and Environmental Sciences (CFAES), The University of Akron Wayne College, and the Wayne County Schools Career Center. Wayne County's unemployment rate, currently 3.4%, remains in the bottom 10% for Ohio Counties and is consistently below the national average.

Businesses will find Wayne County extremely accessible. The County's location between Cleveland and Columbus, with easy access to I-71, I-76, and I-77, places Wayne County within a one-day drive of 20 major U.S. markets. With the Wayne County Airport servicing business and private aircraft, as well as the County's proximity to Akron Canton Regional Airport (CAK) and Cleveland Hopkins International Airport (CLE), Wayne County is within a one-hour flight of half the U.S. population. CSX, Norfolk Southern, RJ Corman and Wheeling & Lake Erie railroads provide abundant rail service to local industries.

## **MAJOR INITIATIVES**

Wayne County initiated or continued numerous capital improvement projects in 2023. A subset of county initiatives is summarized below.

Wayne County Environmental Services- Work began on updates and improvements to the Sterling area wastewater system in Milton Township.

Wayne County Airport- Continued improvements at the Wayne County Airport included drainage repairs, as well as repairing and repaving taxiways near the southeastern hangers.

Wayne County Detention Center- Wayne County continued to make progress on the planning and design for the expansion and renovation of the Wayne County Detention Center. Final approval was obtained from the Department of Rehabilitation and Corrections. Sitework is set to begin in 2024.

Wayne County Health Department- The former Red Cross building at 244 West South Street in Wooster was renovated to house the Wayne County Health Department. The Health Department relocated from 203 South Walnut Street to the newly renovated facility in 2023.

Wayne County Land Bank- The Wayne County Land Bank continues making significant progress toward site revitalization in communities across Wayne County.

Wayne County Engineer- The County Engineer's Office continued improvements to the County's infrastructure, most notably the bridge replacement on Black Diamond Road between Hametown Road and Bieri Road in Chippewa Township. Work also continued on the planning and design for a roundabout at the Honeytown Road and Smithville Western Road intersection near Smithville.

## **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. Management also ensures that adequate accounting data is compiled to allow the preparation of 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 payment. The encumbrance of funds and auditing process ensure that the financial information

generated is both accurate and reliable. Purchase orders exceeding the available appropriations are returned to the appropriate department.

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

### ***Accounting System***

The County's day-to-day accounting records are maintained on a basis other than Generally Accepted Accounting Principles (GAAP). For financial reporting purposes, the accounting records for all Governmental Funds are converted to the modified accrual basis; whereby, revenues are recognized when measurable and available, and expenditures are recognized in the period in which the fund liability is incurred. Then, the accounting records of the Governmental Funds, along with those for the Enterprise and Fiduciary Funds, are converted to the full accrual basis; whereby, revenues are recognized when earned, and expenses are recognized in the period incurred. The full accrual information is presented on the Statement of Net Position and the Statement of Activities. A further explanation of the three basis of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of the non-GAAP basis to GAAP basis of accounting may be found in Notes 2 and 15 of the Notes to the Basic Financial Statements.

## **OTHER INFORMATION**

### ***Independent Audit***

Included in this report is an unmodified audit opinion rendered on the County's basic financial statements for the year ended December 31, 2023, by the Auditor of State's office. County management intends to continue to subject the basic financial statements to an annual independent audit as part of the preparation of the ACFR. The Independent Auditor's Report is included in the financial section of this ACFR. 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. In 1985, Congressional legislation made the "single audit" program mandatory for most local governments, including Wayne County, to become eligible for federal funding. 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***

This report is published to provide the County Commissioners, Wayne County citizens and other interested parties, detailed information concerning the financial condition of the County, with particular emphasis placed on the utilization of resources during the past fiscal year. This report also serves as a guide to formulating policies and 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.

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 Wayne County for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2022. 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 ACFR is the result of the cooperation and strong leadership within the Wayne County Government and is only possible with the efforts of all elected officials, offices, and departments. Special recognition to Chief Deputy Auditor Keely Zemrock, Wayne Economic Development Council and Rea and Associates, Inc. for their assistance on this project.

Sincerely,

A handwritten signature in blue ink that reads "Russell Robertson". The signature is written in a cursive, flowing style.

Russell Robertson  
Wayne County Auditor

**Wayne County, Ohio**  
*Elected Officials Roster*  
*December 31, 2023*

***Board of Commissioners***

Jonathon Hofstetter  
Sue Smail  
Ron Amstutz

***Auditor***

Jarra Underwood  
Russell Robertson (3/1/2024)

***Clerk of Courts***

Tim Neal

***Coroner***

Dr. Amy Jolliff

***Court of Common Pleas***

Timothy Vansickle  
Corey E. Spitler

***County Court Judges***

Nathan Shaker  
Michael Rickett

***Engineer***

Scott Miller

***Probate Court***

Latecia Wiles

***Prosecutor***

Angela Wypasek

***Recorder***

Jane Carmichael

***Sheriff***

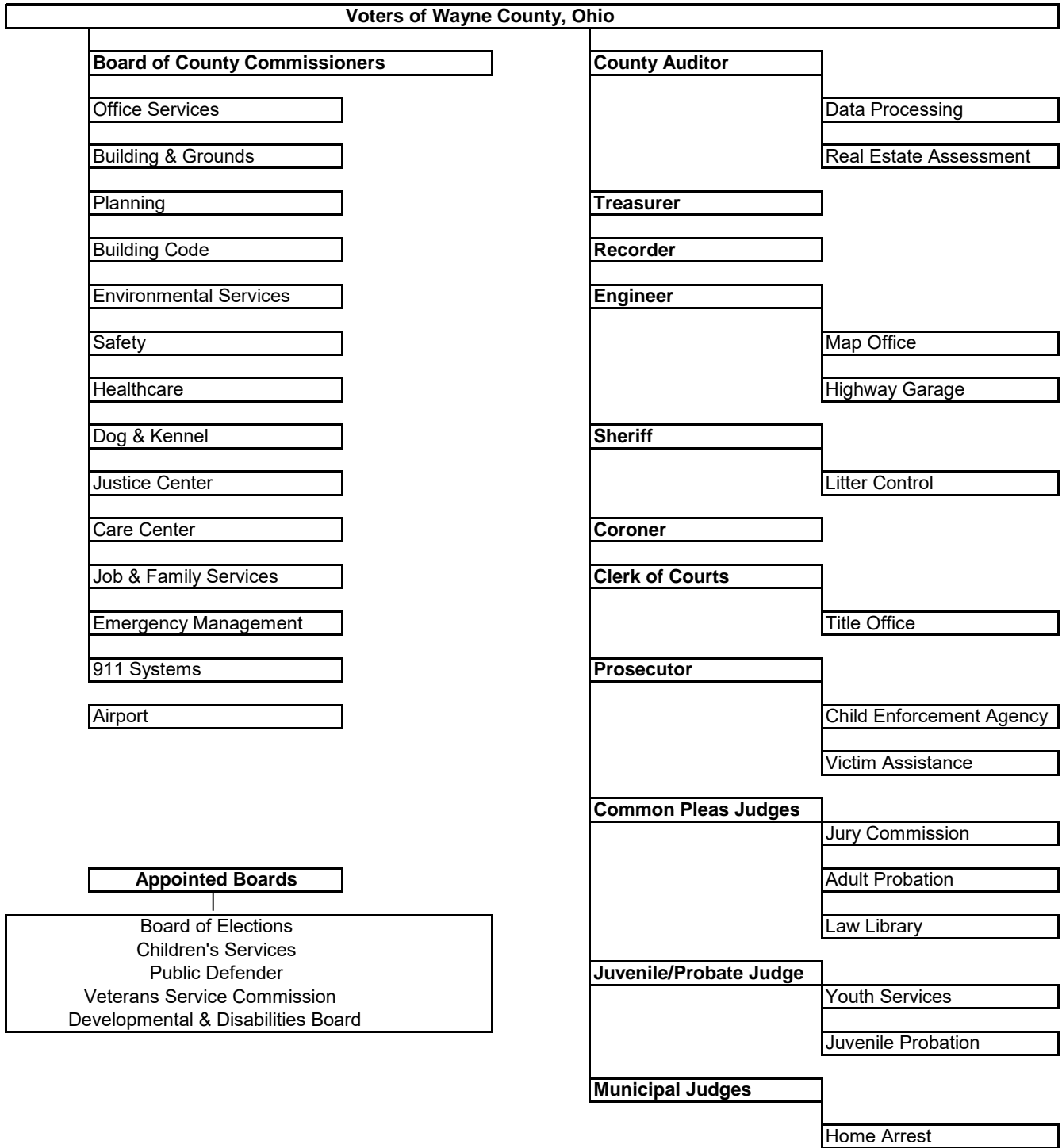
Travis Hutchinson

***Treasurer***

Melissa Koch



**WAYNE COUNTY, OHIO  
ORGANIZATION CHART  
DECEMBER 31, 2023**





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, 2022

*Christopher P. Morill*

Executive Director/CEO

# **FINANCIALS**

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# OHIO AUDITOR OF STATE KEITH FABER



65 East State 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, 2023, 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, 2023, 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.

***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 27, 2024, 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 27, 2024



**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2023*

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, 2023. 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 2023 are as follows:

- The total net position of the County increased \$8,643,803. Net position of governmental activities increased \$9,386,495 over 2022 net position. Net position of business-type activities decreased \$742,692 over 2022 net position.
- General revenues accounted for \$54,332,585 of the total governmental activities revenue. Program specific revenues accounted for \$43,948,007 of the total governmental activities revenue.
- Governmental activities capital assets increased \$6,257,501. Business-type activities capital assets decreased \$281,588.
- The County had \$88,623,059 in expenses related to governmental activities; \$43,948,007 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$54,332,585 were sufficient to provide for these programs.
- The General fund, the County's largest major fund, had revenues of \$39,727,557 in 2023, and expenditures of \$31,865,441 in 2023. 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 \$15,544,002 in 2023. The expenditures totaled \$12,576,119 in 2023.
- In the General fund, the actual budget basis revenues came in \$2,292,080 higher than the final budget, and actual budget basis expenditures were \$1,736,642 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*  
*For the Year Ended December 31, 2023*

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 2023?" 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.

**Wayne County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2023*

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

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**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2023**

**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 2023 compared to 2022.

Table 1 - Net Position

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022	Change
<b>Assets</b>		Restated			Restated	
Current & Other Assets	\$ 143,783,758	\$ 133,097,842	\$ 10,685,916	\$ 2,723,117	\$ 2,666,475	\$ 56,642
Net Pension/OPEB Asset	93,275	6,600,479	(6,507,204)	-	98,701	(98,701)
Capital Assets	73,656,390	67,894,319	5,762,071	21,688,340	21,969,928	(281,588)
<b>Total Assets</b>	<b>217,533,423</b>	<b>207,592,640</b>	<b>9,940,783</b>	<b>24,411,457</b>	<b>24,735,104</b>	<b>(323,647)</b>
<b>Deferred Outflows of Resources</b>						
Pension & OPEB	28,725,200	8,983,229	19,741,971	440,723	221,564	219,159
<b>Total Deferred Outflows of Resources</b>	<b>28,725,200</b>	<b>8,983,229</b>	<b>19,741,971</b>	<b>440,723</b>	<b>221,564</b>	<b>219,159</b>
<b>Liabilities</b>						
Current & Other Liabilities	21,274,268	19,580,037	1,694,231	372,380	98,971	273,409
Long-Term Liabilities:						
Due Within One Year	1,364,567	1,028,252	336,315	211,859	205,805	6,054
Due In More Than One Year:						
Net Pension Liability	63,400,944	19,041,341	44,359,603	949,769	274,395	675,374
Net OPEB Liability	1,080,218	-	1,080,218	16,450	-	16,450
Other Amounts	3,701,762	3,052,430	649,332	2,939,473	3,123,038	(183,565)
<b>Total Liabilities</b>	<b>90,821,759</b>	<b>42,702,060</b>	<b>48,119,699</b>	<b>4,489,931</b>	<b>3,702,209</b>	<b>787,722</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes Levied for the Next Year	24,866,482	23,714,788	1,151,694	-	-	-
Leases	-	-	-	437,203	158,114	279,089
Pension & OPEB	692,286	29,171,990	(28,479,704)	5,773	434,380	(428,607)
<b>Total Deferred Inflows of Resources</b>	<b>25,558,768</b>	<b>52,886,778</b>	<b>(27,328,010)</b>	<b>442,976</b>	<b>592,494</b>	<b>(149,518)</b>
Net Investment in Capital Assets	71,942,808	67,561,191	4,381,617	18,535,126	18,705,200	(170,074)
Restricted	54,401,841	72,416,719	(18,014,878)	-	-	-
Unrestricted	3,533,447	(18,990,879)	22,524,326	1,384,147	1,956,765	(572,618)
<b>Total Net Position</b>	<b>\$ 129,878,096</b>	<b>\$ 120,987,031</b>	<b>\$ 8,891,065</b>	<b>\$ 19,919,273</b>	<b>\$ 20,661,965</b>	<b>\$ (742,692)</b>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2023 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 increase in pension and OPEB expense was primarily caused by market conditions of investments. Both retirement systems experienced a net loss from investing activity during the most current measurement period while in the prior measurement period, investing activity resulted in a gain. This was the most significant contributing factor to the increase in unfunded liability for both retirement plans and caused the OPERS' net OPEB asset to revert back to a net OPEB liability. These fluctuations are passed through to the County relative to their proportionate share of contributions of all members, which remained relatively constant from prior year for both retirement plans.

Long-term liabilities in governmental activities increased due to the addition of the Subscription Based Information Technology Arrangement liability from the implementation of GASB 96.

Current and other assets increased in 2023 as equity in pooled cash and investments increased due to normal operations. Current and other liabilities increased in business-type activities during 2023 primarily due to the timing of accounts payable. Capital assets decreased slightly in business-type activities as depreciation exceeded additions. Long-term liabilities decreased due to decreased debt obligation due to principal retirements.

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.

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In order to further understand what makes up the changes in net position for the current year, the following Table 2 gives readers further details regarding the results of activities for 2023 and 2022:

Table 2 - Change in Net Position

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022 Restated	Change
<b>Revenues</b>						
<i>Program Revenues</i>						
Charges for Services and Sales	\$ 14,894,005	\$ 14,475,350	\$ 418,655	\$ 1,900,393	\$ 1,817,996	\$ 82,397
Operating Grants, Contributions & Interest	27,233,312	36,541,411	(9,308,099)	51,350	-	51,350
Capital Grants, Contributions & Interest	1,820,690	3,521,864	(1,701,174)	-	-	-
<i>Total Program Revenues</i>	43,948,007	54,538,625	(10,590,618)	1,951,743	1,817,996	133,747
<b>General Revenues</b>						
Property Taxes	23,000,242	22,993,850	6,392	-	-	-
Sales Tax	16,895,845	16,808,338	87,507	-	-	-
Grants and Entitlements	5,651,658	5,847,204	(195,546)	-	-	-
Proceeds of Sale of Assets	17,251	-	17,251	-	-	-
Investment Earnings	4,966,522	(3,015,423)	7,981,945	23,057	16,269	6,788
Miscellaneous	3,801,067	13,802,680	(10,001,613)	74,051	72,896	1,155
<i>Total General Revenues</i>	54,332,585	56,436,649	(2,104,064)	97,108	89,165	7,943
<i>Total Revenues</i>	98,280,592	110,975,274	(12,694,682)	2,048,851	1,907,161	141,690
<b>Program Expenses</b>						
<i>General Government</i>						
Legislative and Executive	13,252,929	15,488,187	(2,235,258)	-	-	-
Judicial	9,428,534	10,120,256	(691,722)	-	-	-
Public Safety	15,300,446	13,416,461	1,883,985	-	-	-
Public Works	7,842,398	10,912,757	(3,070,359)	-	-	-
Health	1,240,568	899,117	341,451	-	-	-
Human Services	40,592,465	31,391,133	9,201,332	-	-	-
Economic Development Assistance	951,319	703,704	247,615	-	-	-
Other	-	195,444	(195,444)	-	-	-
Interest Expense	14,400	49,226	(34,826)	-	-	-
Sanitary Sewer District	-	-	-	1,646,606	1,383,329	263,277
Wayne County Airport	-	-	-	1,415,975	1,418,086	(2,111)
<i>Total Expenses</i>	88,623,059	83,176,285	5,446,774	3,062,581	2,801,415	261,166
Net Transfers	(271,038)	(556,626)	285,588	271,038	556,626	(285,588)
<i>Change in Net Position</i>	9,386,495	27,242,363	(17,855,868)	(742,692)	(337,628)	(405,064)
<i>Net Position Beginning of Year</i>	120,491,601	93,249,238	27,242,363	20,661,965	20,999,593	(337,628)
<i>Net Position End of Year</i>	\$ 129,878,096	\$ 120,491,601	\$ 9,386,495	\$ 19,919,273	\$ 20,661,965	\$ (742,692)

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 2023. 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 decreased in 2023 as program revenues for governmental activities decreased, which was primarily caused by a decrease in funding from the federal bridge program and COVID funding. In addition, general revenues decreased primarily due to decreased reimbursements in

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miscellaneous revenue, offset by increased investment earnings due to increased rates of return on investments tied to investment markets. Overall, program expenses also increased in 2023 due to the impact of net pension and OPEB accruals.

There were no significant changes to business-type activities in 2023.

**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 2023 compared to 2022.

	Fund Balance 12/31/2023	Fund Balance 12/31/2022	Increase (Decrease)
General	\$ 11,416,567	\$ 8,797,542	\$ 2,619,025
Motor Vehicle and Gas Tax	3,050,467	2,280,526	769,941
County Board of DD	20,634,289	17,877,353	2,756,936
Job and Family Services	1,362,206	1,183,359	178,847
Wayne County Care Center	2,865,052	3,814,844	(949,792)
Children Services Board	9,496,739	9,207,845	288,894
State and Local Fiscal Recovery	-	-	-
County Building Construction	27,141,446	25,080,010	2,061,436
Other Governmental	10,718,632	9,851,311	867,321
<i>Total</i>	<u>\$ 86,685,398</u>	<u>\$ 78,092,790</u>	<u>\$ 8,592,608</u>

The General fund reported a increase in fund balance as compared to 2022 due to the impact of the fair value adjustment on investments.

The Motor Vehicle and Gas Tax fund reported an increase in fund balance as compared to 2022. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The County Board of DD fund reported an increase in fund balance as compared to 2022. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

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



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The Wayne County Care Center fund reported a decrease as compared to 2022. Changes to this fund balance fluctuates due to state and federal funding and the timing of property tax collections.

The Children Services Board fund reported an increase in fund balance as compared to 2022 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 continued to spend federal American Rescue Plan Act funding received in a prior 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 2023.

**Capital Assets and Debt Administration**

***Capital Assets***

During 2023, the County completed several bridge projects and continued 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***

Other than principal retirements, the only significant change to long-term debt was the addition of the new subscription based information technology arrangement. See Note 11 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 Russell Robertson, Wayne County Auditor, 428 West Liberty Street, Wooster, Ohio, 44691.

**Wayne County, Ohio**  
*Statement of Net Position*  
*December 31, 2023*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 99,829,832	\$ 1,809,777	\$ 101,639,609
Cash and Investments:			
In Segregated Accounts	102,896	-	102,896
With Fiscal Agents	13,115	-	13,115
Receivables:			
Property and Other Local Taxes	29,166,013	-	29,166,013
Accounts	475,452	132,761	608,213
Sales Taxes	4,075,998	-	4,075,998
Due from Other Governments	9,453,784	37,369	9,491,153
Internal Balances	(3,761)	3,761	-
Leases Receivable	-	437,203	437,203
Materials and Supplies Inventory	211,229	-	211,229
Special Assessments Receivable	-	302,246	302,246
Loans Receivable	289,760	-	289,760
Prepaid Items	169,440	-	169,440
Net OPEB Asset	93,275	-	93,275
Capital Assets Not Being Depreciated/Amortized	7,644,376	2,243,562	9,887,938
Capital Assets Being Depreciated/Amortized, Net	66,012,014	19,444,778	85,456,792
<i>Total Assets</i>	<u>217,533,423</u>	<u>24,411,457</u>	<u>241,944,880</u>
<b>Deferred Outflows of Resources</b>			
Pension	25,484,898	390,648	25,875,546
OPEB	3,240,302	50,075	3,290,377
<i>Total Deferred Outflows of Resources</i>	<u>28,725,200</u>	<u>440,723</u>	<u>29,165,923</u>
<b>Liabilities</b>			
Accounts Payable	2,118,250	244,004	2,362,254
Contracts Payable	1,427,457	92,139	1,519,596
Accrued Wages and Benefits	1,361,395	15,783	1,377,178
Matured Compensated Absences Payable	23,825	-	23,825
Payroll Withholdings Payable	754,683	-	754,683
Due to Other Governments	900,429	20,454	920,883
Claims Payable	1,786,541	-	1,786,541
Unearned Revenue	12,858,261	-	12,858,261
Deposits Held and Due to Other	43,427	-	43,427
Long-Term Liabilities:			
Due Within One Year	1,364,567	211,859	1,576,426
Due In More Than One Year:			
Net Pension Liability	63,400,944	949,769	64,350,713
Net OPEB Liability	1,080,218	16,450	1,096,668
Other Amounts Due in More Than One Year	3,701,762	2,939,473	6,641,235
<i>Total Liabilities</i>	<u>90,821,759</u>	<u>4,489,931</u>	<u>95,311,690</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes Levied for the Next Year	24,866,482	-	24,866,482
Leases	-	437,203	437,203
Pension	218,889	-	218,889
OPEB	473,397	5,773	479,170
<i>Total Deferred Inflows of Resources</i>	<u>25,558,768</u>	<u>442,976</u>	<u>26,001,744</u>
<b>Net Position</b>			
Net Investment in Capital Assets	71,942,808	18,535,126	90,477,934
Restricted for:			
Public Works Projects	5,146,009	-	5,146,009
Human Services Programs	38,521,715	-	38,521,715
Community Development Projects	543,111	-	543,111
Legislative and Executive	2,915,124	-	2,915,124
Judicial	962,761	-	962,761
Public Safety	4,209,379	-	4,209,379
Other Purposes	2,103,742	-	2,103,742
Unrestricted	3,533,447	1,384,147	4,917,594
<i>Total Net Position</i>	<u>\$ 129,878,096</u>	<u>\$ 19,919,273</u>	<u>\$ 149,797,369</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2023

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 13,252,929	\$ 4,000,173	\$ 632,206	\$ -
Judicial Systems	9,428,534	2,104,726	88,527	-
Public Safety	15,300,446	3,148,522	1,949,766	-
Public Works	7,842,398	86,364	7,601,892	1,751,171
Health	1,240,568	376,409	91,568	-
Human Services	40,592,465	5,177,811	16,594,412	-
Economic Development and Assistance	951,319	-	274,941	69,519
Debt Service:				
Interest Expense	14,400	-	-	-
<i>Total Governmental Activities</i>	<u>88,623,059</u>	<u>14,894,005</u>	<u>27,233,312</u>	<u>1,820,690</u>
<b>Business-Type Activities</b>				
Sewer District	1,646,606	1,047,767	51,350	-
Wayne County Airport	1,415,975	852,626	-	-
<i>Total Business-Type Activities</i>	<u>3,062,581</u>	<u>1,900,393</u>	<u>51,350</u>	<u>-</u>
<i>Total</i>	<u>\$ 91,685,640</u>	<u>\$ 16,794,398</u>	<u>\$ 27,284,662</u>	<u>\$ 1,820,690</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  
Gain on Sales of Assets  
Investment Earnings  
Miscellaneous

*Total General Revenues*

Net Transfers

*Change in Net Position*

*Net Position Beginning of Year, Restated*

*Net Position End of Year*

Net (Expense) Revenue and Changes in Net Position Primary Government
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Governmental Activities	Business-Type Activities	Total
\$ (8,620,550)	\$ -	\$ (8,620,550)
(7,235,281)	-	(7,235,281)
(10,202,158)	-	(10,202,158)
1,597,029	-	1,597,029
(772,591)	-	(772,591)
(18,820,242)	-	(18,820,242)
(606,859)	-	(606,859)
(14,400)	-	(14,400)
<u>(44,675,052)</u>	<u>-</u>	<u>(44,675,052)</u>
-	(547,489)	(547,489)
-	<u>(563,349)</u>	<u>(563,349)</u>
-	<u>(1,110,838)</u>	<u>(1,110,838)</u>
<u>(44,675,052)</u>	<u>(1,110,838)</u>	<u>(45,785,890)</u>
5,904,712	-	5,904,712
11,171,974	-	11,171,974
4,221,240	-	4,221,240
1,702,316	-	1,702,316
16,895,845	-	16,895,845
5,651,658	-	5,651,658
17,251	-	17,251
4,966,522	23,057	4,989,579
3,801,067	74,051	3,875,118
<u>54,332,585</u>	<u>97,108</u>	<u>54,429,693</u>
<u>(271,038)</u>	<u>271,038</u>	<u>-</u>
9,386,495	(742,692)	8,643,803
<u>120,491,601</u>	<u>20,661,965</u>	<u>141,153,566</u>
<u>\$ 129,878,096</u>	<u>\$ 19,919,273</u>	<u>\$ 149,797,369</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Balance Sheet*  
*Governmental Funds*  
*December 31, 2023*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 9,840,086	\$ 2,210,069	\$ 20,903,235	\$ 1,833,766
Cash and Investments:				
In Segregated Accounts	87,761	-	-	-
With Fiscal Agents	-	-	13,115	-
Receivables:				
Property Taxes	8,607,758	-	13,871,391	-
Accounts	62,979	14,312	1,887	-
Sales Tax	3,980,899	95,099	-	-
Due from Other Funds	53,300	-	11,194	-
Due from Other Governments	2,511,600	3,545,862	607,052	78,189
Materials and Supplies Inventory	85,165	55,363	17,382	8,374
Loans Receivable	-	-	-	-
Prepaid Items	99,669	-	-	1,252
<i>Total Assets</i>	<u>\$ 25,329,217</u>	<u>\$ 5,920,705</u>	<u>\$ 35,425,256</u>	<u>\$ 1,921,581</u>
<b>Liabilities</b>				
Accounts Payable	\$ 520,457	\$ 371,305	\$ 38,954	\$ 363,828
Contracts Payable	-	-	-	-
Accrued Wages	601,619	94,451	155,672	111,143
Matured Compensated Absences Payable	16,275	-	4,596	-
Payroll Withholdings Payable	754,683	-	-	-
Due to Other Governments	445,370	41,652	181,849	50,549
Due to Other Funds	-	1,000	10,823	33,855
Deposits Held and Due to Other	43,427	-	-	-
Unearned Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>2,381,831</u>	<u>508,408</u>	<u>391,894</u>	<u>559,375</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	7,506,453	-	11,774,665	-
Unavailable Revenue	4,024,366	2,361,830	2,624,408	-
<i>Total Deferred Inflows of Resources</i>	<u>11,530,819</u>	<u>2,361,830</u>	<u>14,399,073</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	355,608	55,363	17,382	9,626
Restricted	-	2,995,104	20,616,907	1,352,580
Committed	2,026,067	-	-	-
Assigned	5,968,523	-	-	-
Unassigned	3,066,369	-	-	-
<i>Total Fund Balance</i>	<u>11,416,567</u>	<u>3,050,467</u>	<u>20,634,289</u>	<u>1,362,206</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 25,329,217</u>	<u>\$ 5,920,705</u>	<u>\$ 35,425,256</u>	<u>\$ 1,921,581</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
\$ 2,744,671	\$ 9,786,276	\$ 12,064,179	\$ 27,875,251	\$ 10,429,454	\$ 97,686,987
-	11,580	-	-	3,555	102,896
-	-	-	-	-	13,115
2,080,126	4,606,738	-	-	-	29,166,013
316,142	-	-	-	80,132	475,452
-	-	-	-	-	4,075,998
-	45,763	-	-	-	110,257
132,174	537,232	-	-	2,041,675	9,453,784
38,217	6,728	-	-	-	211,229
-	-	-	-	289,760	289,760
5,447	32,942	-	-	30,130	169,440
<u>\$ 5,316,777</u>	<u>\$ 15,027,259</u>	<u>\$ 12,064,179</u>	<u>\$ 27,875,251</u>	<u>\$ 12,874,706</u>	<u>\$ 141,754,931</u>
\$ 105,455	\$ 430,379	\$ -	\$ -	\$ 247,023	\$ 2,077,401
-	-	-	733,805	693,652	1,427,457
130,715	144,699	-	-	118,658	1,356,957
1,974	980	-	-	-	23,825
-	-	-	-	-	754,683
30,720	82,891	-	-	49,578	882,609
3,761	25,170	-	-	39,409	114,018
-	-	-	-	-	43,427
-	-	12,064,179	-	-	12,064,179
<u>272,625</u>	<u>684,119</u>	<u>12,064,179</u>	<u>733,805</u>	<u>1,148,320</u>	<u>18,744,556</u>
1,769,936	3,815,428	-	-	-	24,866,482
409,164	1,030,973	-	-	1,007,754	11,458,495
<u>2,179,100</u>	<u>4,846,401</u>	<u>-</u>	<u>-</u>	<u>1,007,754</u>	<u>36,324,977</u>
43,664	39,670	-	-	30,130	551,443
2,821,388	9,457,069	-	1,487,406	10,941,666	49,672,120
-	-	-	25,654,040	322,552	28,002,659
-	-	-	-	-	5,968,523
-	-	-	-	(575,716)	2,490,653
<u>2,865,052</u>	<u>9,496,739</u>	<u>-</u>	<u>27,141,446</u>	<u>10,718,632</u>	<u>86,685,398</u>
<u>\$ 5,316,777</u>	<u>\$ 15,027,259</u>	<u>\$ 12,064,179</u>	<u>\$ 27,875,251</u>	<u>\$ 12,874,706</u>	<u>\$ 141,754,931</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, 2023*

<b>Total Governmental Fund Balances</b>		\$ 86,685,398
<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.		73,656,390
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Property Taxes	\$ 4,443,338	
Sales Tax	1,421,415	
Due from Other Governments	4,383,789	
Grants	<u>1,209,953</u>	11,458,495
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.		(2,863,023)
The net pension liability and net OPEB asset/liability are not due and payable in the current period, therefore, the liability/asset and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	93,275	
Deferred Outflows - Pension *	23,548,508	
Deferred Outflows - OPEB *	2,988,096	
Net Pension Liability *	(58,968,691)	
Net OPEB Liability *	(1,003,451)	
Deferred Inflows - Pension *	(218,889)	
Deferred Inflows - OPEB *	<u>(446,456)</u>	(34,007,608)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
OPWC Loans	(157,272)	
Subscription Based Information Technology Arrangement	(932,971)	
Lease Purchase	(312,755)	
Compensated Absences *	<u>(3,648,558)</u>	<u>(5,051,556)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 129,878,096</u>
<i>*Excludes within the Internal Service Fund</i>		
<i>Compensated Absences (\$14,773)</i>		
<i>Pension and OPEB accruals (\$2,347,365)</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, 2023*

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
<b>Revenues</b>				
Property and Other Local Taxes	\$ 5,720,573	\$ -	\$ 10,821,564	\$ -
Permissive Sales Tax	15,592,770	1,324,511	-	-
Charges for Services	6,281,472	3,619	-	-
Special Assessments	-	-	-	-
Licenses and Permits	70,669	-	-	-
Fines and Forfeitures	257,079	36,182	-	-
Intergovernmental	5,319,387	7,475,828	2,691,409	7,355,761
Interest	4,966,522	-	11,561	-
Rent	25,814	-	-	-
Contributions and Donations	-	-	-	-
Other	1,493,271	289,095	2,019,468	234,385
<i>Total Revenues</i>	<u>39,727,557</u>	<u>9,129,235</u>	<u>15,544,002</u>	<u>7,590,146</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	10,947,319	-	-	-
Judicial Systems	7,429,638	-	-	-
Public Safety	11,327,027	-	-	-
Public Works	164,605	8,327,309	-	-
Health	379,514	-	-	-
Human Services	744,021	-	12,576,119	7,400,240
Economic Development and Assistance	685,340	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	173,576	-	-	-
Interest and Fiscal Charges	14,401	-	-	-
<i>Total Expenditures</i>	<u>31,865,441</u>	<u>8,327,309</u>	<u>12,576,119</u>	<u>7,400,240</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,862,116</u>	<u>801,926</u>	<u>2,967,883</u>	<u>189,906</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	17,251	-	-	-
Inception of Subscription Based Information Technology Arrangement	466,282	-	-	-
Transfers In	14,833	-	-	-
Transfers Out	(5,736,482)	(32,696)	(210,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(5,238,116)</u>	<u>(32,696)</u>	<u>(210,000)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	2,624,000	769,230	2,757,883	189,906
<i>Fund Balances Beginning of Year</i>	8,797,542	2,280,526	17,877,353	1,183,359
<i>Increase (Decrease) in Consumable Inventory</i>	(4,975)	711	(947)	(11,059)
<i>Fund Balances End of Year</i>	<u>\$ 11,416,567</u>	<u>\$ 3,050,467</u>	<u>\$ 20,634,289</u>	<u>\$ 1,362,206</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
\$ 1,660,427	\$ 4,089,896	\$ -	\$ -	\$ -	\$ 22,292,460
-	-	-	-	-	16,917,281
3,563,430	1,027,097	-	-	3,108,441	13,984,059
-	-	-	-	1,824	1,824
-	-	-	-	345,478	416,147
-	-	-	-	573,200	866,461
263,571	5,523,381	203,258	270,120	6,669,707	35,772,422
-	14,092	-	-	20,788	5,012,963
-	-	-	45,450	8,760	80,024
-	34,472	-	-	89,068	123,540
25,805	292,867	-	-	185,877	4,540,768
<u>5,513,233</u>	<u>10,981,805</u>	<u>203,258</u>	<u>315,570</u>	<u>11,003,143</u>	<u>100,007,949</u>
-	-	203,258	-	1,901,072	13,051,649
-	-	-	-	779,190	8,208,828
-	-	-	-	3,294,232	14,621,259
-	-	-	-	111,012	8,602,926
-	-	-	-	745,749	1,125,263
6,451,734	10,695,296	-	-	1,664,232	39,531,642
-	-	-	-	265,979	951,319
-	-	-	3,609,134	1,976,972	5,586,106
-	-	-	-	37,696	211,272
-	-	-	-	-	14,401
<u>6,451,734</u>	<u>10,695,296</u>	<u>203,258</u>	<u>3,609,134</u>	<u>10,776,134</u>	<u>91,904,665</u>
<u>(938,501)</u>	<u>286,509</u>	<u>-</u>	<u>(3,293,564)</u>	<u>227,009</u>	<u>8,103,284</u>
-	-	-	-	-	17,251
-	-	-	-	82,285	548,567
-	-	-	5,360,000	592,456	5,967,289
-	-	-	(5,000)	(33,112)	(6,017,290)
-	-	-	<u>5,355,000</u>	<u>641,629</u>	<u>515,817</u>
(938,501)	286,509	-	2,061,436	868,638	8,619,101
3,814,844	9,207,845	-	25,080,010	9,851,311	78,092,790
(11,291)	2,385	-	-	(1,317)	(26,493)
<u>\$ 2,865,052</u>	<u>\$ 9,496,739</u>	<u>\$ -</u>	<u>\$ 27,141,446</u>	<u>\$ 10,718,632</u>	<u>\$ 86,685,398</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, 2023*

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$	8,619,101
<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/amortization expense.		
Capital Asset Additions	\$ 10,694,136	
Current Year Depreciation/Amortization	<u>(4,823,398)</u>	5,870,738
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.		
		(108,667)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property Taxes	707,782	
Sales Tax	(21,436)	
Due from Other Governments	(6,093)	
Grants	<u>(865,752)</u>	(185,499)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		(26,493)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
OPWC Loans	37,695	
Subscription Based Information Technology Arrangement	111,026	
Lease Purchase	<u>62,551</u>	211,272
Inception of subscription based information technology arrangement in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
		(548,567)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		3,913,047
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	(8,594,963)	
OPEB	<u>1,794,070</u>	(6,800,893)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		(1,413,881)
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>(143,663)</u>
<i>Change in Net Position of Governmental Activities</i>	\$	<u><u>9,386,495</u></u>

\*Net of Internal Service Fund portion of \$9,259

**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, 2023*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$ 5,315,000	\$ 5,585,000	\$ 5,720,573	\$ 135,573
Permissive Sales Tax	14,800,000	14,800,000	15,595,594	795,594
Charges for Services	4,595,502	4,595,502	4,887,100	291,598
Licenses and Permits	82,000	82,000	70,669	(11,331)
Fines and Forfeitures	215,500	215,500	264,339	48,839
Intergovernmental	4,566,500	4,841,500	5,374,780	533,280
Interest	800,000	2,455,000	2,484,615	29,615
Rent	25,000	25,000	25,814	814
Other	794,400	806,728	1,274,826	468,098
<i>Total Revenues</i>	<u>31,193,902</u>	<u>33,406,230</u>	<u>35,698,310</u>	<u>2,292,080</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	10,938,719	11,524,113	10,943,106	581,007
Judicial Systems	7,328,134	7,961,057	7,775,627	185,430
Public Safety	10,762,063	11,672,890	11,060,703	612,187
Public Works	202,159	202,624	163,157	39,467
Health	420,750	442,593	387,798	54,795
Human Services	1,078,796	1,133,313	872,103	261,210
Economic Development and Assistance	655,800	688,871	686,325	2,546
Debt Service:				
Principal Retirement	62,551	62,551	62,551	-
Interest and Fiscal Charges	4,977	4,977	4,977	-
<i>Total Expenditures</i>	<u>31,453,949</u>	<u>33,692,989</u>	<u>31,956,347</u>	<u>1,736,642</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(260,047)</u>	<u>(286,759)</u>	<u>3,741,963</u>	<u>4,028,722</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	300	300	17,251	16,951
Transfers In	15,000	15,000	14,833	(167)
Transfers Out	(2,300,000)	(6,512,328)	(5,736,482)	775,846
<i>Total Other Financing Sources (Uses)</i>	<u>(2,284,700)</u>	<u>(6,497,028)</u>	<u>(5,704,398)</u>	<u>792,630</u>
<i>Net Change in Fund Balance</i>	(2,544,747)	(6,783,787)	(1,962,435)	4,821,352
<i>Fund Balance Beginning of Year</i>	5,044,743	5,044,743	5,044,743	-
Prior Year Encumbrances Appropriated	2,239,040	2,239,040	2,239,040	-
<i>Fund Balance End of Year</i>	<u>\$ 4,739,036</u>	<u>\$ 499,996</u>	<u>\$ 5,321,348</u>	<u>\$ 4,821,352</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$ 1,225,000	\$ 1,225,000	\$ 1,332,974	\$ 107,974
Charges for Services	30,000	30,000	12,352	(17,648)
Fines and Forfeitures	50,000	50,000	35,736	(14,264)
Intergovernmental	7,400,000	7,400,000	7,461,719	61,719
Contributions and Donations	90,000	90,000	-	(90,000)
Other	60,000	60,000	298,718	238,718
<i>Total Revenues</i>	<u>8,855,000</u>	<u>8,855,000</u>	<u>9,141,499</u>	<u>286,499</u>
<b>Expenditures</b>				
Current:				
Public Works	8,807,528	10,094,515	9,376,766	717,749
<i>Total Expenditures</i>	<u>8,807,528</u>	<u>10,094,515</u>	<u>9,376,766</u>	<u>717,749</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>47,472</u>	<u>(1,239,515)</u>	<u>(235,267)</u>	<u>1,004,248</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(491,457)	(41,457)	(32,696)	8,761
<i>Total Other Financing Sources (Uses)</i>	<u>(491,457)</u>	<u>(41,457)</u>	<u>(32,696)</u>	<u>8,761</u>
<i>Net Change in Fund Balance</i>	(443,985)	(1,280,972)	(267,963)	1,013,009
<i>Fund Balance Beginning of Year</i>	443,987	443,987	443,987	-
Prior Year Encumbrances Appropriated	836,987	836,987	836,987	-
<i>Fund Balance End of Year</i>	<u>\$ 836,989</u>	<u>\$ 2</u>	<u>\$ 1,013,011</u>	<u>\$ 1,013,009</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 10,500,000	\$ 10,500,000	\$ 10,821,564	\$ 321,564
Intergovernmental	2,818,555	2,807,503	2,819,857	12,354
Interest	1,000	1,000	11,561	10,561
Other	1,310,000	1,310,000	2,371,586	1,061,586
<i>Total Revenues</i>	<u>14,629,555</u>	<u>14,618,503</u>	<u>16,024,568</u>	<u>1,406,065</u>
<b>Expenditures</b>				
Current:				
Human Services	14,176,394	14,981,983	12,879,770	2,102,213
<i>Total Expenditures</i>	<u>14,176,394</u>	<u>14,981,983</u>	<u>12,879,770</u>	<u>2,102,213</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>453,161</u>	<u>(363,480)</u>	<u>3,144,798</u>	<u>3,508,278</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(210,030)	(210,000)	(210,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(210,030)</u>	<u>(210,000)</u>	<u>(210,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	243,131	(573,480)	2,934,798	3,508,278
<i>Fund Balance Beginning of Year</i>	16,705,276	16,705,276	16,705,276	-
Prior Year Encumbrances Appropriated	785,878	785,878	785,878	-
<i>Fund Balance End of Year</i>	<u>\$ 17,734,285</u>	<u>\$ 16,917,674</u>	<u>\$ 20,425,952</u>	<u>\$ 3,508,278</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 7,298,748	\$ 7,165,626	\$ 7,355,761	\$ 190,135
Other	36,961	36,961	176,246	139,285
<i>Total Revenues</i>	<u>7,335,709</u>	<u>7,202,587</u>	<u>7,532,007</u>	<u>329,420</u>
<b>Expenditures</b>				
Current:				
Human Services	8,417,822	8,821,111	7,887,264	933,847
<i>Total Expenditures</i>	<u>8,417,822</u>	<u>8,821,111</u>	<u>7,887,264</u>	<u>933,847</u>
<i>Net Change in Fund Balance</i>	(1,082,113)	(1,618,524)	(355,257)	1,263,267
<i>Fund Balance Beginning of Year</i>	1,282,117	1,282,117	1,282,117	-
Prior Year Encumbrances Appropriated	403,289	403,289	403,289	-
<i>Fund Balance End of Year</i>	<u>\$ 603,293</u>	<u>\$ 66,882</u>	<u>\$ 1,330,149</u>	<u>\$ 1,263,267</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	1,600,000	1,600,000	1,660,427	60,427
Charges for Services	3,209,000	3,209,000	3,529,830	320,830
Intergovernmental	187,096	187,096	298,742	111,646
Other	11,500	11,500	25,805	14,305
<i>Total Revenues</i>	5,007,596	5,007,596	5,514,804	507,208
<b>Expenditures</b>				
Current:				
Human Services	7,416,793	7,704,841	6,763,650	941,191
<i>Total Expenditures</i>	7,416,793	7,704,841	6,763,650	941,191
<i>Net Change in Fund Balance</i>	(2,409,197)	(2,697,245)	(1,248,846)	1,448,399
<i>Fund Balance Beginning of Year</i>	3,409,198	3,409,198	3,409,198	-
Prior Year Encumbrances Appropriated	288,048	288,048	288,048	-
<i>Fund Balance End of Year</i>	\$ 1,288,049	\$ 1,000,001	\$ 2,448,400	\$ 1,448,399

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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property and Other Local Taxes	\$ 3,870,000	\$ 3,870,000	\$ 4,089,896	\$ 219,896
Charges for Services	910,000	910,000	1,033,000	123,000
Intergovernmental	5,526,697	5,485,328	5,523,381	38,053
Interest	200	200	14,092	13,892
Contributions and Donations	20,000	20,000	34,472	14,472
Other	20,000	20,000	292,867	272,867
<i>Total Revenues</i>	<u>10,346,897</u>	<u>10,305,528</u>	<u>10,987,708</u>	<u>682,180</u>
<b>Expenditures</b>				
Current:				
Human Services	11,593,399	12,215,213	11,180,136	1,035,077
<i>Total Expenditures</i>	<u>11,593,399</u>	<u>12,215,213</u>	<u>11,180,136</u>	<u>1,035,077</u>
<i>Excess of Receipts Over (Under) Expenditures</i>	<u>(1,246,502)</u>	<u>(1,909,685)</u>	<u>(192,428)</u>	<u>1,717,257</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(815,398)	(815,398)	-	815,398
<i>Total Other Financing Sources (Uses)</i>	<u>(815,398)</u>	<u>(815,398)</u>	<u>-</u>	<u>815,398</u>
<i>Net Change in Fund Balance</i>	(2,061,900)	(2,725,083)	(192,428)	2,532,655
<i>Fund Balance Beginning of Year</i>	8,706,986	8,706,986	8,706,986	-
Prior Year Encumbrances Appropriated	621,814	621,814	621,814	-
<i>Fund Balance End of Year</i>	<u>\$ 7,266,900</u>	<u>\$ 6,603,717</u>	<u>\$ 9,136,372</u>	<u>\$ 2,532,655</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, 2023*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 50,000	\$ (1,350)	\$ (1,350)	\$ -
<i>Total Revenues</i>	<u>50,000</u>	<u>(1,350)</u>	<u>(1,350)</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	1,050,000	1,046,340	225,946	820,394
Other	11,221,096	11,221,097	-	11,221,097
<i>Total Expenditures</i>	<u>12,271,096</u>	<u>12,267,437</u>	<u>225,946</u>	<u>12,041,491</u>
<i>Net Change in Fund Balance</i>	(12,221,096)	(12,268,787)	(227,296)	12,041,491
<i>Fund Balance Beginning of Year</i>	12,221,097	12,221,097	12,221,097	-
Prior Year Encumbrances Appropriated	47,690	47,690	47,690	-
<i>Fund Balance End of Year</i>	<u>\$ 47,691</u>	<u>\$ -</u>	<u>\$ 12,041,491</u>	<u>\$ 12,041,491</u>

See accompanying notes and accountant's compilation report.

**Wayne County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**December 31, 2023**

	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	\$ 1,275,771	\$ 534,006	\$ 1,809,777	\$ 2,142,845
<i>Receivables:</i>				
Accounts	111,548	21,213	132,761	-
Leases Receivable	-	54,533	54,533	-
Due From Other Funds	3,761	-	3,761	-
Due from Other Governments	29,639	7,730	37,369	-
<i>Total Current Assets</i>	<u>1,420,719</u>	<u>617,482</u>	<u>2,038,201</u>	<u>2,142,845</u>
<i>Non-Current Assets:</i>				
Special Assessment Receivable	302,246	-	302,246	-
Leases Receivable	-	382,670	382,670	-
Non-Depreciable Capital Assets	747,732	1,495,830	2,243,562	-
Depreciable Capital Assets, Net	11,365,198	8,079,580	19,444,778	-
<i>Total Non-Current Assets</i>	<u>12,415,176</u>	<u>9,958,080</u>	<u>22,373,256</u>	<u>-</u>
<i>Total Assets</i>	<u>13,835,895</u>	<u>10,575,562</u>	<u>24,411,457</u>	<u>2,142,845</u>
<b>Deferred Outflows of Resources</b>				
Pension	255,482	135,166	390,648	1,936,390
OPEB	32,580	17,495	50,075	252,206
<i>Total Deferred Outflows of Resources</i>	<u>288,062</u>	<u>152,661</u>	<u>440,723</u>	<u>2,188,596</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	154,647	89,357	244,004	40,849
Contracts Payable	92,139	-	92,139	-
Accrued Wages and Benefits	8,567	7,216	15,783	4,438
Due to Other Governments	17,448	3,006	20,454	17,820
Unearned Revenue	-	-	-	794,082
Claims Payable	-	-	-	1,786,541
Compensated Absences Payable	16,785	3,706	20,491	-
OPWC Loans Payable	16,600	-	16,600	-
OWDA Loans Payable	158,768	-	158,768	-
USDA Loans Payable	16,000	-	16,000	-
<i>Total Current Liabilities</i>	<u>480,954</u>	<u>103,285</u>	<u>584,239</u>	<u>2,643,730</u>
<i>Long-Term Liabilities:</i>				
Net Pension Liability	633,179	316,590	949,769	4,432,253
Net OPEB Liability	10,967	5,483	16,450	76,767
Compensated Absences Payable - Net of Current Portion	44,339	9,788	54,127	14,773
Other Amounts Due in More than One Year	2,885,346	-	2,885,346	-
<i>Total Long-Term Liabilities</i>	<u>3,573,831</u>	<u>331,861</u>	<u>3,905,692</u>	<u>4,523,793</u>
<i>Total Liabilities</i>	<u>4,054,785</u>	<u>435,146</u>	<u>4,489,931</u>	<u>7,167,523</u>
<b>Deferred Inflows of Resources</b>				
OPEB	3,849	1,924	5,773	26,941
Leases	-	437,203	437,203	-
<i>Total Deferred Inflows of Resources</i>	<u>3,849</u>	<u>439,127</u>	<u>442,976</u>	<u>26,941</u>
<b>Net Position</b>				
Net Investment in Capital Assets	8,959,716	9,575,410	18,535,126	-
Unrestricted	1,105,607	278,540	1,384,147	(2,863,023)
<i>Total Net Position</i>	<u>\$ 10,065,323</u>	<u>\$ 9,853,950</u>	<u>\$ 19,919,273</u>	<u>\$ (2,863,023)</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, 2023*

	Enterprise		Total	Governmental Activities
	Sanitary Sewer District	Wayne County Airport		Internal Service Funds
<b>Operating Revenues</b>				
Charges for Services	\$ 1,047,767	\$ 772,119	\$ 1,819,886	\$ 15,266,539
Other	15,577	58,474	74,051	209
<i>Total Operating Revenues</i>	<u>1,063,344</u>	<u>830,593</u>	<u>1,893,937</u>	<u>15,266,748</u>
<b>Operating Expenses</b>				
Personal Services	466,847	266,203	733,050	998,399
Contractual Services	602,347	10,826	613,173	1,645,854
Materials and Supplies	10,750	553,842	564,592	-
Claims	-	-	-	13,931,842
Depreciation	455,605	511,566	967,171	-
Other	42,946	73,538	116,484	104,534
<i>Total Operating Expenses</i>	<u>1,578,495</u>	<u>1,415,975</u>	<u>2,994,470</u>	<u>16,680,629</u>
<i>Operating Income (Loss)</i>	<u>(515,151)</u>	<u>(585,382)</u>	<u>(1,100,533)</u>	<u>(1,413,881)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest Income	13,898	9,159	23,057	-
Intergovernmental	51,350	-	51,350	-
Lease Revenue	-	80,507	80,507	-
Interest and Fiscal Charges	(68,111)	-	(68,111)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(2,863)</u>	<u>89,666</u>	<u>86,803</u>	<u>-</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(518,014)</u>	<u>(495,716)</u>	<u>(1,013,730)</u>	<u>(1,413,881)</u>
Capital Contributions	156,268	64,770	221,038	-
Transfers In	50,000	-	50,000	-
<i>Change in Net Position</i>	<u>(311,746)</u>	<u>(430,946)</u>	<u>(742,692)</u>	<u>(1,413,881)</u>
<i>Net Position Beginning of Year, Restated</i>	<u>10,377,069</u>	<u>10,284,896</u>	<u>20,661,965</u>	<u>(1,449,142)</u>
<i>Net Position End of Year</i>	<u>\$ 10,065,323</u>	<u>\$ 9,853,950</u>	<u>\$ 19,919,273</u>	<u>\$ (2,863,023)</u>

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Year Ended December 31, 2023

	Enterprise Funds			Governmental
	Sanitary Sewer District	Wayne County Airport	Total	Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash Received from Charges for Services	\$ 1,027,802	\$ 782,228	\$ 1,810,030	\$ 15,644,468
Cash Received from Special Assessments	41,048	-	41,048	-
Cash Received from Other Operating Receipts	27,414	58,407	85,821	209
Cash Payments to Employees for Personal Services	(356,164)	(221,362)	(577,526)	(149,605)
Cash Payments for Contractual Services	(582,696)	(10,142)	(592,838)	(1,644,187)
Cash Payments for Materials and Supplies	(11,372)	(512,302)	(523,674)	-
Cash Payments for Claims	-	-	-	(13,543,428)
Cash Payments for Other Expenses	(49,496)	(73,538)	(123,034)	(96,484)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>96,536</u>	<u>23,291</u>	<u>119,827</u>	<u>210,973</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Intergovernmental Revenue	138,759	-	138,759	-
Transfers In	50,000	-	50,000	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>188,759</u>	<u>-</u>	<u>188,759</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition of Capital Assets	(153,179)	(94,922)	(248,101)	-
Lease Revenue	-	80,507	80,507	-
Principal Payments on Debt Retirement	(188,285)	-	(188,285)	-
Interest Payments on Debt	(67,840)	-	(67,840)	-
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(409,304)</u>	<u>(14,415)</u>	<u>(423,719)</u>	<u>-</u>
<b>Cash Flows from Investing Activities</b>				
Lease Interest Revenue	-	9,159	9,159	-
<i>Net Cash Provided by Investing Activities</i>	<u>-</u>	<u>9,159</u>	<u>9,159</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(124,009)	18,035	(105,974)	210,973
<i>Cash and Investments Beginning of Year</i>	<u>1,399,780</u>	<u>515,971</u>	<u>1,915,751</u>	<u>1,931,872</u>
<i>Cash and Investments End of Year</i>	<u>\$ 1,275,771</u>	<u>\$ 534,006</u>	<u>\$ 1,809,777</u>	<u>\$ 2,142,845</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$ (515,151)	\$ (585,382)	\$ (1,100,533)	\$ (1,413,881)
Adjustments:				
Depreciation	455,605	511,566	967,171	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(19,965)	9,832	(10,133)	-
Due from Other Governments	-	210	210	-
Special Assessment Receivable	41,048	-	41,048	-
Net OPEB Asset	65,801	32,900	98,701	460,604
Deferred Outflows - Pension/OPEB	(138,101)	(81,058)	(219,159)	(851,445)
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	15,906	42,224	58,130	9,717
Accrued Wages and Benefits	567	811	1,378	1,612
Compensated Absences Payable	6,164	4,339	10,503	9,259
Due to Other Governments	9,183	111	9,294	419
Claims Payable	-	-	-	388,414
Unearned Revenue	-	-	-	377,929
Net Pension Liability	450,249	225,125	675,374	3,151,743
Net OPEB Liability	10,967	5,483	16,450	76,767
Deferred Inflows - Pension/OPEB	(285,737)	(142,870)	(428,607)	(2,000,165)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 96,536</u>	<u>\$ 23,291</u>	<u>\$ 119,827</u>	<u>\$ 210,973</u>
<b>Noncash Capital Financing Activities:</b>				
Included in acquisition of capital assets transferred asset from governmental activities	\$ 156,268	\$ 64,770	\$ 221,038	\$ -
Included in acquisition of capital assets current and prior year contracts payable	\$ 216,444	\$ -	\$ 216,444	\$ -
See accompanying notes and accountant's compilation report.				

See accompanying notes to the basic financial statements.

**Wayne County, Ohio**  
*Statement of Fiduciary Net Position*  
*Fiduciary Funds*  
*December 31, 2023*

	Custodial
<b>Assets</b>	
Equity in Pooled Cash and Investments	\$ 18,190,438
Cash and Cash Equivalents in Segregated Accounts	1,155,035
Receivables:	
Sales Tax	42,596
Property Taxes	237,555,264
Due from Other Governments	4,783,391
<i>Total Assets</i>	261,726,724
<b>Liabilities</b>	
Accounts Payable	23,214
Due to Other Governments	10,251,499
<i>Total Liabilities</i>	10,274,713
<b>Deferred Inflows of Resources</b>	
Property Taxes Levied for the Next Year	164,631,197
<i>Total Deferred Inflows of Resources</i>	164,631,197
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	86,820,814
<i>Total Net Position</i>	\$ 86,820,814

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, 2023*

	Custodial
<b>Additions</b>	
Intergovernmental	\$ 8,992,305
Amounts Received as Fiscal Agent	18,011,120
Licenses, Permits & Fees for Other Governments	26,299,676
Fines & Forfeitures for Other Governments	4,446,977
Property Tax Collections for Other Governments	165,337,295
<i>Total Additions</i>	<i>223,087,373</i>
 <b>Deductions</b>	
Distributions as Fiscal Agent	17,271,743
Distributions of State Funds to Other Governments	9,180,728
Licenses, Permits & Fees Distributions to Other Governments	26,266,401
Fines & Forfeitures Distributions to Other Governments	4,514,612
Property Tax Distributions to Other Governments	145,528,196
<i>Total Deductions</i>	<i>202,761,680</i>
 <i>Change in Net Position</i>	 <i>20,325,693</i>
 <i>Net Position Beginning of Year</i>	 <i>66,495,121</i>
 <i>Net Position End of Year</i>	 <i>\$ 86,820,814</i>

See accompanying notes to the basic financial statements.



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2023*

**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, 2023.

***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, 2023*

*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.

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*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**  
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**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*  
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**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**  
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*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.

#### **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.

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***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. The enterprise and custodial funds are reported using the economic resources measurement focus and the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows/outflows of resources, and in the presentation of expenses versus expenditures.

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

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

Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a

**Wayne County, Ohio**  
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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 13 and 14.

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, 2023, but which were levied to finance 2024 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 13 and 14).

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 2023 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.



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**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 2023. 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 cash equivalents” 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 2023, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool*

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*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 fair value.

For the fiscal year 2023, 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 appreciated. STAR Ohio reserves the right to limit the transaction to \$250 million per day.

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 2023 amounted to \$4,966,522, which includes \$4,573,536 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, \$170,774 is held as unclaimed funds, not available as of December 31, 2023 for General fund purposes.

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

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

## **H. Inventories of Materials and Supplies**

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

## **I. Capital Assets**

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

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

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\$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.

The County is reporting intangible right to use assets related to leased buildings, equipment, vehicles and subscription assets. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. Amortization is computed using the straight-line method over the asset’s useful life.

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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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, 2023 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, 2023, 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.

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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, 2023, 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. Bonds, leases, subscriptions and other long-term obligations are recognized as a liability on the fund financial statements when due. 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:

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

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

*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.

**Wayne County, Ohio**  
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**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.

**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, 2023, the County has implemented GASB Statement No. 93, paragraphs 13 and 14, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 93, paragraphs 13 and 14, provide an exception to the lease modifications guidance in GASB Statement No. 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend. The implementation of GASB Statement No. 93 paragraphs 13 and 14, did not have an effect on the financial statements of the County.

GASB Statement No. 94 improves financial reporting by establishing the definitions of public-private and public-public partnership arrangements and availability payment arrangements as well as provides uniform guidance on accounting and financial reporting for transactions that meet the definitions. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 improves financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement also

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enhances the relevance and reliability of the financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and discloses essential information about the arrangement. The note disclosures also allow the users to understand the scale and important aspects of the SBITA activities and evaluate the obligations and assets resulting from the SBITAs. These changes were incorporated into the County calendar year 2023 financial statements. As a result, the 2023 beginning balances for Capital Assets and Long-Term Liabilities were restated in the amount of \$495,430.

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.

***Restatement Due to Error***

During 2023, it was determined that grants receivable had been overstated by \$191,504 at December 31, 2022. The correction to grants receivable had the following effect on net position as reported on December 31, 2022.

	Sewer Fund	Business Type Activities
Net Position, December 31, 2022	\$ 10,568,573	20,853,469
Grants Receivable Adjustment	(191,504)	(191,504)
Restated Net Position, December 31, 2022	\$ 10,377,069	20,661,965

**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 2023, 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:



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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	\$ 85,165	\$ 55,363	\$ 17,382	\$ 8,374	\$ 38,217	\$ 6,728	\$ -	\$ -	\$ 211,229
Prepays	99,669	-	-	1,252	5,447	32,942	-	30,130	169,440
Unclaimed Monies	170,774	-	-	-	-	-	-	-	170,774
<b>Total Nonspendable</b>	<b>355,608</b>	<b>55,363</b>	<b>17,382</b>	<b>9,626</b>	<b>43,664</b>	<b>39,670</b>	<b>-</b>	<b>30,130</b>	<b>551,443</b>
<b>Restricted for:</b>									
Public Safety Projects *	-	-	-	-	-	-	-	3,708,821	3,708,821
Community Development	-	-	-	-	-	-	-	819,386	819,386
Public Works	-	2,995,104	-	-	-	-	-	526,769	3,521,873
Human Services Programs	-	-	20,616,907	1,352,580	2,821,388	9,457,069	-	1,604,274	35,852,218
Health Services	-	-	-	-	-	-	-	200,344	200,344
Capital Projects	-	-	-	-	-	-	63,866	-	63,866
Care Center-Capital Improvement	-	-	-	-	-	-	1,423,540	-	1,423,540
Real Estate Assessment	-	-	-	-	-	-	-	2,668,254	2,668,254
Court Computerization	-	-	-	-	-	-	-	145,965	145,965
Other Purposes **	-	-	-	-	-	-	-	1,267,853	1,267,853
<b>Total Restricted</b>	<b>-</b>	<b>2,995,104</b>	<b>20,616,907</b>	<b>1,352,580</b>	<b>2,821,388</b>	<b>9,457,069</b>	<b>1,487,406</b>	<b>10,941,666</b>	<b>49,672,120</b>
<b>Committed to:</b>									
Debt Service	-	-	-	-	-	-	-	14,000	14,000
Landfill	400,000	-	-	-	-	-	-	-	400,000
Employee Benefits	1,626,067	-	-	-	-	-	-	-	1,626,067
Capital Projects	-	-	-	-	-	-	25,654,040	308,552	25,962,592
<b>Total Committed</b>	<b>2,026,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,654,040</b>	<b>322,552</b>	<b>28,002,659</b>
<b>Assigned for:</b>									
<b>Encumbrances:</b>									
Legislative And Executive	427,870	-	-	-	-	-	-	-	427,870
Judicial	506,344	-	-	-	-	-	-	-	506,344
Public Safety	371,181	-	-	-	-	-	-	-	371,181
Health	4,905	-	-	-	-	-	-	-	4,905
Human Services	140,579	-	-	-	-	-	-	-	140,579
Economic Development	985	-	-	-	-	-	-	-	985
Other Purposes	445,449	-	-	-	-	-	-	-	445,449
Subsequent Year Appropriations	4,071,210	-	-	-	-	-	-	-	4,071,210
<b>Total Assigned</b>	<b>5,968,523</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,968,523</b>
Unassigned	3,066,369	-	-	-	-	-	-	(575,716)	2,490,653
<b>Total Fund Balance</b>	<b>\$ 11,416,567</b>	<b>\$ 3,050,467</b>	<b>\$ 20,634,289</b>	<b>\$ 1,362,206</b>	<b>\$ 2,865,052</b>	<b>\$ 9,496,739</b>	<b>\$ 27,141,446</b>	<b>\$ 10,718,632</b>	<b>\$ 86,685,398</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 miscellaneous grants and DETAC.

In 2023, the following funds had a deficit fund balance:

<i>Non-Major Governmental Funds</i>	<u>Deficit</u>
OPWC	500,000
Federal Bridge Project	<u>75,716</u>
<b>Total</b>	<b><u>\$ 575,716</u></b>

**NOTE 5 - DEPOSITS AND INVESTMENTS**

State statutes classify monies held by the County into two 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.

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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.

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

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the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**A. Deposits with Financial Institutions**

At year-end, \$19,167,749 of the County's bank balance of \$20,796,278 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, 2023 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$13,115 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.

**B. Investments**

As of December 31, 2023 the County had the following investments and maturities:

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Rating by S & P	Investment	Measurement Amount	Investment Maturities in Years			Percent of Total
			(<1)	(1-3)	(>3)	
Global Ratings						
	Net Asset Value (NAV):					
AAA**	STAROhio	\$ 3,622,097	\$ 3,622,097	\$ -	\$ -	3.59%
AAA**	First American Government Obligation	288,174	288,174	-	-	0.29%
	Fair Value:					
N/A	Negotiable CD's	12,712,846	6,523,738	4,229,763	1,959,345	12.61%
AA	Ohio State Special Obligation Capital Facilities	968,310	968,310	-	-	0.96%
AA	Ohio State Major New Infrastructure	272,996	272,996	-	-	0.27%
AA	Xenia Ohio Real Estate Acquisition	1,538,359	1,538,359	-	-	1.53%
A1	Foreign Securities	959,022	-	566,202	392,820	0.95%
N/A	Commercial Paper	3,995,926	3,995,926	-	-	3.96%
N/A	U. S. Treasury Note	16,357,173	977,620	8,099,001	7,280,552	16.24%
AA+	FAMC	6,602,763	-	597,246	6,005,517	6.55%
AA+	FHLMC	5,203,667	481,905	3,730,352	991,410	5.16%
AA+	FNMA	5,900,074	-	5,900,074	-	5.85%
AA+	FFCB	23,477,870	3,030,096	6,170,954	14,276,820	23.30%
AA+	FHLB	18,881,948	1,284,453	7,473,264	10,124,231	18.74%
		<u>\$ 100,781,225</u>	<u>\$ 22,983,674</u>	<u>\$ 36,766,856</u>	<u>\$ 41,030,695</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, 2023. 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, 2023, is 46 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.

**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.

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**NOTE 6 - INTERFUND TRANSACTIONS**

**A. Interfund Transfers**

Interfund transfers for the year ended December 31, 2023, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers In	Transfers Out					
	General Fund	Motor Vehicle and Gas Tax	County Board of DD	County Building Construction	Other Governmental Funds	Total
General fund	\$ -	\$ -	\$ -		\$ 14,833	\$ 14,833
County Building Construction	5,150,000	-	210,000	-	-	5,360,000
Other Governmental funds	536,482	32,696	-	5,000	18,279	592,457
Sanitary Sewer Fund	50,000	-	-	-	-	50,000
	\$ 5,736,482	\$ 32,696	\$ 210,000	\$ 5,000	\$ 33,112	\$ 6,017,290

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 County Building Construction fund were to finance debt service, while transfers from other governmental funds were used to return funds to the general fund and for the pilot probation program. In the current year, governmental activities transferred \$221,038 of capital assets to the business-type activities.

**B. Interfund balances**

Due from/to other funds consisted of the following at December 31, 2023, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds						Total
	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	
General Fund	\$ 1,000	\$ -	\$ 33,855	\$ -	\$ 13,976	\$ 4,469	\$ 53,300
County Board of Developmental Disabilities (DD)	-	-	-	-	11,194	-	11,194
Children Services Board	-	10,823	-	-	-	34,940	45,763
Sanitary Sewer District	-	-	-	3,761	-	-	3,761
	\$ 1,000	\$ 10,823	\$ 33,855	\$ 3,761	\$ 25,170	\$ 39,409	\$ 114,018

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 2023 for real and public utility property taxes represents collections of the 2022 taxes.

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

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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. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was \$10.60 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2023 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 3,640,959,920
Public Utilities - Personal	583,760,510
Total Assessed Value	\$ 4,224,720,430

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, 2023, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 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, 2023 consisted of taxes, accounts, special assessments, due from other funds, intergovernmental grants and entitlements (“Due from other governments”), leases, 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).

**NOTE 9 - LEASES RECEIVABLE**

As of December 31, 2023 the County has leases for land of the Airport enterprise fund and a 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 \$437,203 in the airport enterprise fund at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the

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interest method. In 2023, the County entered into additional leases in the Airport enterprise fund. For 2023, the County reported lease revenue of \$80,507 and interest revenue of \$9,159.

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

	<b>Principal</b>	<b>Interest</b>
2024	\$ 54,533	\$ 9,076
2025	50,974	5,186
2026	47,576	6,671
2027	46,952	8,627
2028	44,979	10,201
2029-2034	188,050	68,142
2035-2036	4,139	2,990
	437,203	110,893

**NOTE 10 - CAPITAL ASSETS**

Capital assets for governmental activities for the year ended December 31, 2023 was as follows:

	Restated Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Capital assets, not being depreciated/amortized:				
Land	\$ 3,975,750	\$ -	\$ -	\$ 3,975,750
Construction in progress	937,163	2,731,463	-	3,668,626
Total capital assets, not being depreciated/amortized:	4,912,913	2,731,463	-	7,644,376
Capital assets, being depreciated/amortized:				
Building and improvements	51,952,071	2,274,203	-	54,226,274
Equipment	16,424,696	992,934	(1,033,520)	16,384,110
Intangibles	2,127,294	-	-	2,127,294
Subscription Based Information Technology Arrangements	495,430	548,567	-	1,043,997
Infrastructure	106,475,489	4,146,969	-	110,622,458
Total capital assets, being depreciated/amortized:	177,474,980	7,962,673	(1,033,520)	184,404,133
Less: accumulated depreciation/amortization				
Building and improvements	(31,799,614)	(1,082,227)	-	(32,881,841)
Equipment	(12,471,017)	(1,092,313)	924,853	(12,638,477)
Intangibles	(1,548,932)	(112,729)	-	(1,661,661)
Subscription Based Information Technology Arrangements	-	(104,070)	-	(104,070)
Infrastructure	(68,674,011)	(2,432,059)	-	(71,106,070)
Total accumulated depreciation/amortization	(114,493,574)	(4,823,398)	924,853	(118,392,119)
Total capital assets being depreciated/amortized, net	62,981,406	3,139,275	(108,667)	66,012,014
Governmental activities capital assets, net	\$ 67,894,319	\$ 5,870,738	\$ (108,667)	\$ 73,656,390

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

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<u>Governmental Activities:</u>	
Legislative and Executive	\$ 464,057
Judicial	440,902
Public Safety	479,890
Public Works	3,130,265
Health	46,567
Human Services	261,717
<b>Total Depreciation Expense</b>	<b><u><u>\$ 4,823,398</u></u></b>

Capital assets for business-type activities for the year ended December 31, 2023, 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	<u>75,700</u>	<u>432,071</u>	<u>(408,121)</u>	<u>99,650</u>
<b>Total capital assets, not being depreciated:</b>	<b>2,219,612</b>	<b>432,071</b>	<b>(408,121)</b>	<b>2,243,562</b>
Capital assets, being depreciated:				
Building and improvements	10,376,105	41,180	-	10,417,285
Equipment	302,854	156,910	-	459,764
Infrastructure:				
Sewer mains	8,646,458	368,621	-	9,015,079
Airport	<u>9,554,784</u>	<u>94,922</u>	<u>-</u>	<u>9,649,706</u>
<b>Total capital assets, being depreciated:</b>	<b>28,880,201</b>	<b>661,633</b>	<b>-</b>	<b>29,541,834</b>
Less: accumulated depreciation				
Building and improvements	(3,833,884)	(279,627)	-	(4,113,511)
Equipment	(263,588)	(7,363)	-	(270,951)
Infrastructure:				
Sewer mains	(2,840,658)	(212,123)	-	(3,052,781)
Airport	<u>(2,191,755)</u>	<u>(468,058)</u>	<u>-</u>	<u>(2,659,813)</u>
<b>Total accumulated depreciation</b>	<b><u>(9,129,885)</u></b>	<b><u>(967,171)</u></b>	<b><u>-</u></b>	<b><u>(10,097,056)</u></b>
<b>Total capital assets being depreciated, net</b>	<b><u>19,750,316</u></b>	<b><u>(305,538)</u></b>	<b><u>-</u></b>	<b><u>19,444,778</u></b>
<b>Business-type activities capital assets, net</b>	<b><u><u>\$ 21,969,928</u></u></b>	<b><u><u>\$ 126,533</u></u></b>	<b><u><u>\$ (408,121)</u></u></b>	<b><u><u>\$ 21,688,340</u></u></b>



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**NOTE 11 – LONG-TERM OBLIGATIONS**

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

	Restated Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Governmental Activities</b>					
Direct Borrowings:					
OPWC loan, 0.0%, Water Tower	\$ 22,500	\$ -	\$ (5,000)	\$ 17,500	\$ 5,000
OPWC loan, 0.0%, Bridge Replacement	43,402	-	(5,786)	37,616	5,786
OPWC loan, 0.0%, Road Resurfacing	18,823	-	(12,546)	6,277	6,277
OPWC loan, 0.0%, Road Resurfacing	9,361	-	(3,744)	5,617	3,745
OPWC loan, 0.0%, Road Resurfacing	100,881	-	(10,619)	90,262	10,619
Lease Purchase -Dominion Voting System, 0.0%	375,306	-	(62,551)	312,755	62,551
Subscription Based Information Technology Arrangement	495,430	548,567	(111,026)	932,971	297,822
Total Direct Borrowings	<u>1,065,703</u>	<u>548,567</u>	<u>(211,272)</u>	<u>1,402,998</u>	<u>391,800</u>
Net Pension Liability	19,041,341	44,359,603	-	63,400,944	-
Net OPEB Liability	-	1,080,218	-	1,080,218	-
Compensated Absences*	<u>3,510,410</u>	<u>1,080,923</u>	<u>(928,002)</u>	<u>3,663,331</u>	<u>972,767</u>
Total Governmental Activities	<u>\$23,617,454</u>	<u>\$47,069,311</u>	<u>\$ (1,139,274)</u>	<u>\$ 69,547,491</u>	<u>\$ 1,364,567</u>

\*Includes \$14,773 reported in the Internal Service Fund

***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

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

Principal requirements to retire the direct borrowing loans outstanding at December 31, 2023 are as follows:

Year Ended	Direct Borrowings		
	OPWC	Dominion Voting System	Total
	Principal	Principal	Principal
2024	\$ 31,427	\$ 62,551	\$ 93,978
2025	23,278	62,551	85,829
2026	21,406	62,551	83,957
2027	18,906	62,551	81,457
2028	16,407	62,551	78,958
2029-2032	45,848	-	45,848
	\$ 157,272	\$ 312,755	\$ 470,027

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 13 and 14.

**Subscription Liability(ies)** – The County has outstanding subscription-based information technology arrangements. Due to the implementation of GASB 96, these arrangements plus existing prior year subscription-based information technology arrangements have met the criteria of subscription liabilities thus requiring them to be recorded by the County. The future subscription payments were discounted based on the interest rate implicit in the lease or by using the County’s incremental borrowing rate. This discount is being amortized using the straight-line method over the life of the arrangements.

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Subscription Based Information Technology Arrangements			
<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 297,822	\$ 20,846	\$ 318,668
2025	242,256	26,494	268,750
2026	233,342	40,805	274,147
2027	55,189	16,561	71,750
2028	53,159	61,025	114,184
2029	51,203	20,547	71,750
	<u>\$ 932,971</u>	<u>\$ 186,278</u>	<u>\$ 1,119,249</u>

*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. 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, 2023, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,629,005 and vested benefits for sick leave totaled \$1,034,326. 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 \$56,122 and \$18,495 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net position. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net position. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

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

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	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
<b>Business-Type Activities</b>					
Direct Borrowings:					
USDA Loan - Batdorf Road (4.25%)	\$ 419,730	\$ -	\$ (15,000)	\$ 404,730	\$ 16,000
OPWC loan:					
Hillcrest WWTP, 0.0%	42,983	-	(4,298)	38,685	4,298
Hillcrest WWTP (Phase II), 0.0%	166,086	-	(12,302)	153,784	12,302
OWDA loans:					
Eastwood WWTP, 0.0%	469,443	41	(67,063)	402,421	67,063
Kidron WWTP, 0.0%	7,672	77	(1,107)	6,642	1,107
Kidron Sanitary Sewer Note, 2.34%	1,457,208	104	(59,748)	1,397,564	61,154
Sanitary Sewer, Series 2022, 2.34%	701,606	50	(28,767)	672,889	29,444
Total Direct Borrowings	<u>3,264,728</u>	<u>272</u>	<u>(188,285)</u>	<u>3,076,715</u>	<u>191,368</u>
Net Pension Liability	274,395	675,374	-	949,769	-
Net OPEB Liability	-	16,450	-	16,450	-
Compensated Absences	64,115	28,022	(17,520)	74,617	20,491
Total Business-Type Activities	<u>\$ 3,603,238</u>	<u>\$ 720,118</u>	<u>\$ (205,805)</u>	<u>\$ 4,117,551</u>	<u>\$ 211,859</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 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.

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**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.

*Future Debt Service Requirements:* The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2023, are as follows:

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Direct Borrowings				
Year Ended	USDA Loan		OWDA	
	Principal	Interest	Principal	Interest
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	19,000	14,269	167,604	39,083
2029-2033	109,000	58,381	601,608	159,180
2034-2038	132,000	33,476	599,191	93,394
2039-2042	75,730	5,789	463,045	21,914
	\$ 404,730	\$ 176,470	\$ 2,479,516	\$ 492,248

	OPWC		Total	
	Principal	Interest	Principal	Interest
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	16,601	-	203,205	53,352
2029-2033	78,710	-	789,318	217,561
2034-2038	30,757	-	761,948	126,870
2039-2042	-	-	538,775	27,703
	\$ 192,469	\$ -	\$ 3,076,715	\$ 668,718

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 - 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

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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 \$1,768,000 reported in the Health Care Internal Service fund at December 31, 2023, 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 \$650 to \$2,064. Changes in the fund's liability amount in 2023 and 2022 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2023	\$ 1,376,000	\$ 13,926,188	\$ (13,534,188)	\$ 1,768,000
2022	1,434,486	13,008,542	(13,067,028)	1,376,000

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

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

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Midwest Employers Casualty Company for our stop loss insurance on workers compensation claims. The County's stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund's liability amount in 2023 and 2022 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2023	\$ 22,127	\$ 5,654	\$ (9,240)	\$ 18,541
2022	32,145	31,320	(41,338)	22,127

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**NOTE 13 - 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 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 14 for the OPEB disclosures.



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***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, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans 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>2023 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2023 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 \$4,226,684 for 2023. Of this amount, \$568,117 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. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are

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determined by the member. The remaining 2.91 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 on or after July 1, 2023, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who became 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 2023 contribution rates were equal to the statutory maximum rates.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$80,730 for 2023.

***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, 2022, 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, 2023, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.214346%	0.004796%	
Prior Measurement Period	0.210255%	0.004601%	
Change in Proportion	<u>0.004091%</u>	<u>0.0001955%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 63,317,902	\$ 1,032,811	\$ 64,350,713
Pension Expense	\$ 9,899,967	\$ 49,772	\$ 9,949,739

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, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 18,047,590	\$ -	\$ 18,047,590
Differences between Expected and			
Actual Experience	2,103,155	37,653	2,140,808
Changes of Assumptions	668,910	85,057	753,967
Changes in Proportionate Share and			
Differences in Contributions	593,397	67,469	660,866
County Contributions Subsequent			
to the Measurement Date	4,226,684	45,631	4,272,315
Total Deferred Outflows of Resources	<u>\$ 25,639,736</u>	<u>\$ 235,810</u>	<u>\$ 25,875,546</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ -	\$ 2,293	\$ 2,293
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	-	3,097	3,097
Changes of Assumptions	-	64,024	64,024
Changes in Proportionate Share and			
Differences in Contributions	87,824	61,651	149,475
Total Deferred Inflows of Resources	<u>\$ 87,824</u>	<u>\$ 131,065</u>	<u>\$ 218,889</u>

\$4,272,315 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2024	\$ 2,816,404	\$ 3,423	\$ 2,819,827
2025	4,355,570	(57,462)	4,298,108
2026	5,312,284	110,641	5,422,925
2027	8,840,970	2,512	8,843,482
Total	<u>\$ 21,325,228</u>	<u>\$ 59,114</u>	<u>\$ 21,384,342</u>

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**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, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	<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 2023, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

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) [for all divisions]. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) [for all divisions]. 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.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, 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 a loss of 12.10 percent for 2022.

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The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. 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, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	<u>100.00%</u>	

**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 to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 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 (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)	\$ 94,848,105	\$ 63,317,902	\$ 37,090,432

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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, 2023, and June 30, 2022, actuarial valuation, are presented below:

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

For 2023 and 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.

The actuarial assumptions used in the June 30, 2023 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:

<u>Asset Class</u>	<u>Target Allocation*</u>	<u>Long-Term Expected Rate of Return**</u>
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>	

\*Final target weights reflected at 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, 2023. 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, 2023. Therefore, the long-term expected rate of return on investments of



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7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

***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, 2023, 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	\$ 1,588,235	\$ 1,032,811	\$ 563,075

***Assumption and Benefit Changes Since the Prior Measurement Date*** The discount rate remained at 7.00 percent for June 30, 2023 valuation.

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

**NOTE 14 – DEFINED BENEFIT OPEB PLANS**

See Note 13 for a description of the net OPEB liability.

***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. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care. Medicare-enrolled retirees may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance

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premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

**Medicare Retirees** Medicare-eligible with a minimum of 20 years of qualifying service credit

**Non-Medicare Retirees** Non-Medicare retirees qualify based on the following age-and-service criteria:

**Group A** 30 years of qualifying service credit at any age;

**Group B** 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

**Group C** 32 years of qualifying service credit and minimum age 55; or, A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, 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 2023, 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2023.

***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, 2023, 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 and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB 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:

	OPERS	STRS
Proportion of the Net OPEB Liability (Asset):		
Current Measurement Period	0.173931%	0.004796%
Prior Measurement Period	0.210081%	0.004601%
Change in Proportion	-0.036150%	0.0001955%
 Proportionate Share of the Net		
OPEB Liability (Asset)	\$ 1,096,668	\$ (93,275)
OPEB Expense	\$ (1,804,796)	\$ (4,519)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 2,178,023	\$ 167	\$ 2,178,190
Differences between Expected and			
Actual Experience	-	145	145
Changes of Assumptions	1,071,141	13,743	1,084,884
Changes in Proportionate Share and			
Differences in Contributions	26,102	1,056	27,158
Total Deferred Outflows of Resources	\$ 3,275,266	\$ 15,111	\$ 3,290,377
 <b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 273,553	\$ 14,228	\$ 287,781
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	-	-	-
Changes of Assumptions	88,138	61,543	149,681
Changes in Proportionate Share and			
Differences in Contributions	40,485	1,223	41,708
Total Deferred Inflows of Resources	\$ 402,176	\$ 76,994	\$ 479,170

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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2023*

Year Ending December 31:	OPERS	STRS	Total
2024	\$ 353,961	\$ (27,037)	\$ 326,924
2025	787,786	(12,515)	775,271
2026	679,180	(4,718)	674,462
2027	1,052,163	(6,691)	1,045,472
2028	-	(6,086)	(6,086)
Thereafter	-	(4,836)	(4,836)
Total	<u>\$ 2,873,090</u>	<u>\$ (61,883)</u>	<u>\$ 2,811,207</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. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

	<u>December 31, 2022</u>	<u>December 31, 2021</u>
Wage Inflation	2.75 percent	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent	2.75 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	5.22 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	4.05 percent	1.84 percent
Health Care Cost Trend Rate	5.50 percent, initial	5.50 percent, initial
	3.50 percent, ultimate in 2036	3.50 percent, ultimate in 2034
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. 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.

The most recent experience study was completed for the five-year period ended December 31, 2020.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2023

During 2022, 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 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 a loss of 15.6 percent for 2022.

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, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other Investments	6.00	1.84
Total	100.00%	

**Discount Rate** A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. 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 4.05 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

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2023

net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

***Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate*** The following table presents the County’s proportionate share of the net OPEB liability calculated using the single discount rate of 5.22 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 3,732,559	\$ 1,096,668	\$ (1,078,372)

***Sensitivity of the County’s Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate*** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability or asset. The following table presents the net liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or 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 2023 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 Liability	\$ 1,027,932	\$ 1,096,668	\$ 1,174,034

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, actuarial valuation are presented below:

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2023*

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, net of investment expenses, including inflation	
Health Care Cost Trends		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	7.50 percent	4.14 percent
Medicare	-10.94 percent	4.14 percent
Prescription Drug		
Pre-Medicare	-11.95 percent	4.14 percent
Medicare	1.33 percent	4.14 percent

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

In 2023 and 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.

The actuarial assumptions used in the June 30, 2023 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:



**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2023

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>	

\*Final target weights reflected at 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, 2023. 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, 2023.

**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, 2023, 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, 2023, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (78,945)	\$ (93,275)	\$ (105,755)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (106,334)	\$ (93,275)	\$ (77,546)

**Assumption Changes Since the Prior Measurement Date** The discount rate remained unchanged at 7.00 percent for the June 30, 2023 valuation.

**Benefit Term Changes Since the Prior Measurement Date** Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2023*

**NOTE 15 - BUDGETARY BASIS OF ACCOUNTING**

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

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

	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)	\$ 2,624,000	\$ 769,230	\$ 2,757,883	\$ 189,906	\$ (938,501)	\$ 286,509	\$ -
Adjustments:							
Revenue accruals	(2,894,097)	12,264	480,566	(58,139)	1,571	5,903	(204,608)
Expenditure accruals	247,100	147,601	56,810	16,591	(26,022)	132,700	-
Funds budgeted elsewhere**	(59,907)	-	-	-	-	-	-
Encumbrances	(1,879,531)	(1,197,058)	(360,461)	(503,615)	(285,894)	(617,540)	(22,688)
Budget Basis	<u>\$ (1,962,435)</u>	<u>\$ (267,963)</u>	<u>\$ 2,934,798</u>	<u>\$ (355,257)</u>	<u>\$ (1,248,846)</u>	<u>\$ (192,428)</u>	<u>\$ (227,296)</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 16 - 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2023*

**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	\$ 1,472,203
Motor Vehicle and Gas Tax	823,186
County Board of DD	194,866
Job and Family Services	137,537
Wayne County Care Center	182,420
Children Services Board	172,773
State and Local Fiscal Recovery	22,688
County Building Construction	4,360,683
Other Governmental	3,001,388
	\$ 10,367,744

**D. Settlement Monies**

Ohio has reached settlement agreements with various distributors of opioids, which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of \$111,133 are reflected as fines and forfeitures in the Opioid Settlement Special Revenue Fund

**NOTE 17 - 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 Annual Comprehensive Financial Report (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, 2023, 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.

**Wayne County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2023*

**NOTE 18 – 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, 2024, 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, 2023 outstanding delinquent taxes reported within the County Undivided Auto custodial fund are \$76,529,311 related to this appeal.

**NOTE 19 – ASSET RETIREMENT OBLIGATIONS**

Ohio Revised Code (ORC) Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval, including the retirement or abandonment of certain sewer-related assets. Through this permitting process, the County would be responsible to address any public safety issues associated with retiring or abandoning these sewer-related assets. In accordance with ORC Section 6111.44, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, there is significant uncertainty as to what public safety issues would need to be addressed. Based on this uncertainty, the ARO amount is not reasonably estimable at this time and therefore an ARO is not recognized in the County's financial statements.

**NOTE 20 - SUBSEQUENT EVENTS**

Effective March 1, 2024, Russell Robertson was appointed as the County Auditor.

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.214346%	0.210255%	0.208181%	0.203405%
County's Proportionate Share of the Net Pension Liability	\$ 63,317,902	\$ 18,293,036	\$ 30,827,074	\$ 40,204,378
County's Covered Payroll	\$ 32,313,024	\$ 29,763,179	\$ 28,576,822	\$ 27,367,653
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	195.95%	61.46%	107.87%	146.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net Pension Liability	0.004796%	0.004601%	0.004633%	0.005302%
County's Proportionate Share of the Net Pension Liability	\$ 1,032,811	\$ 1,022,700	\$ 592,385	\$ 1,282,936
County's Covered Payroll	\$ 614,479	\$ 595,107	\$ 608,264	\$ 590,457
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	168.08%	171.85%	97.39%	217.28%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.02%	78.90%	87.80%	75.50%

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
	0.204107%	0.206891%	0.200428%	0.207947%	0.208289%	0.208289%
\$	55,900,685	\$ 32,457,187	\$ 46,388,628	\$ 36,019,025	\$ 25,192,789	\$ 24,554,563
\$	26,524,055	\$ 26,276,171	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085	\$ 21,915,189
	210.75%	123.52%	173.81%	145.51%	102.45%	112.04%
	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%
	0.004443%	0.004467%	0.004423%	0.005017%	0.006266%	0.67620%
\$	982,501	\$ 982,094	\$ 1,050,681	\$ 1,679,334	\$ 1,731,839	\$ 1,644,726
\$	506,843	\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289	\$ 597,177
	193.85%	192.07%	209.63%	279.26%	269.22%	275.42%
	77.40%	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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 4,226,684	\$ 4,662,302	\$ 4,290,415	\$ 4,121,521
Contributions in Relation to the Contractually Required Contribution	<u>(4,226,684)</u>	<u>(4,662,302)</u>	<u>(4,290,415)</u>	<u>(4,121,521)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 29,366,016	\$ 32,313,024	\$ 29,763,179	\$ 28,576,822
Contributions as a Percentage of Covered Payroll	14.39%	14.43%	14.42%	14.42%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 80,730	\$ 86,027	\$ 83,315	\$ 85,157
Contributions in Relation to the Contractually Required Contribution	<u>(80,730)</u>	<u>(86,027)</u>	<u>(83,315)</u>	<u>(85,157)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 576,643	\$ 614,479	\$ 595,107	\$ 608,264
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%



<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 3,970,247	\$ 3,848,472	\$ 3,552,821	\$ 3,340,705	\$ 3,095,441	\$ 3,071,009
<u>(3,970,247)</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 27,367,653	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	\$ 24,753,129	\$ 24,590,085
14.51%	14.51%	13.52%	12.52%	12.51%	12.49%
\$ 82,664	\$ 70,958	\$ 69,770	\$ 70,170	\$ 84,188	\$ 86,844
<u>(82,664)</u>	<u>(70,958)</u>	<u>(69,770)</u>	<u>(70,170)</u>	<u>(84,188)</u>	<u>(86,844)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289
14.00%	14.00%	14.00%	14.00%	14.00%	13.50%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.173931%	0.210081%	0.208563%	0.203536%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ 1,096,668	\$ (6,580,058)	\$ (3,715,716)	\$ 28,113,609
County's Covered Payroll	\$ 32,313,024	\$ 29,763,179	\$ 28,576,822	\$ 27,367,653
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	3.39%	-22.11%	-13.00%	102.73%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	94.79%	128.23%	115.57%	47.80%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.004796%	0.004601%	0.004633%	0.005302%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (93,275)	\$ (119,122)	\$ (97,685)	\$ (93,186)
County's Covered Payroll	\$ 614,479	\$ 595,107	\$ 608,264	\$ 590,457
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-15.18%	-142.98%	-16.06%	-15.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	168.52%	230.70%	174.70%	182.10%

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

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

See accompanying notes to the required supplementary information.

	<u>2019</u>		<u>2018</u>		<u>2017</u>
	0.203644%		0.205185%		0.202123%
\$	26,550,370	\$	22,281,580	\$	20,415,110
\$	26,524,055	\$	26,276,171	\$	26,688,779
	100.10%		84.80%		76.49%
	46.33%		54.14%		54.04%
	0.004443%		0.004467%		0.004423%
\$	(73,587)	\$	(71,780)	\$	172,567
\$	506,843	\$	498,357	\$	501,214
	-14.52%		-14.40%		34.43%
	174.70%		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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</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)	\$ 29,366,016	\$ 32,313,024	\$ 29,763,179	\$ 28,537,449
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	\$ 576,643	\$ 614,479	\$ 595,107	\$ 608,264
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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ -	\$ -	\$ 805,422	\$ 1,876,579	n/a	n/a
-	-	(805,422)	(1,876,579)	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a
\$ 27,287,135	\$ 26,524,055	\$ 26,276,171	\$ 26,688,779	n/a	n/a
0.00%	0.00%	3.07%	0.0703	n/a	n/a
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,216
-	-	-	-	-	(3,216)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 590,457	\$ 506,843	\$ 498,357	\$ 501,214	\$ 601,343	\$ 643,289
0.00%	0.00%	0.00%	0.00%	0.00%	0.50%

See accompanying notes to the required supplementary information.

**Wayne County, Ohio**  
*Notes to the Required Supplementary Information*  
For the Year Ended December 31, 2023

**Note 1 - Net Pension Liability**

***Changes in Assumptions – OPERS***

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	2.75%
Future Salary Increases, including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3.00%, simple	3.00%, simple	3.00%, simple	3.00%, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90%	7.20%	7.50%	8.00%
Actuarial Cost Method	Individual	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age	Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

2022	3.00%, simple through 2022, then 2.05%, simple
2021	0.50%, simple through 2021, then 2.15%, simple
2020	1.40%, simple through 2020, then 2.15%, simple
2017 - 2019	3.00%, simple through 2018, then 2.15%, simple
2016 and prior	3.00%, simple through 2018, then 2.80%, simple 5.50% to 5.00%

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

There were no significant changes in benefit terms.

***Changes in Assumptions – STRS***

The Retirement Board approved several changes to the actuarial assumptions in 2022. The salary increases were where changed from 12.50 percent at age 20 to 2.50 percent at age 65 to varying by service from 2.50 percent to 8.50 percent. The healthy and disabled mortality assumptions were updated to the Pub-2010 mortality tables with generational improvement scale MP-2020.

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

**Wayne County, Ohio**  
*Notes to the Required Supplementary Information*  
For the Year Ended December 31, 2023

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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 January 1, 2024, Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes.

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

**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>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Wage Inflation	2.75%	2.75%	3.25%	3.25%	3.25%	3.25%
Discount Rate	5.22%	6.00%	6.00%	3.16%	3.96%	3.85%
Municipal Bond Rate	4.05%	1.84%	2.00%	2.75%	3.71%	3.31%
Health Care Cost Trend Rate	5.50%	5.50%	8.50%	10.50%	10.00%	7.50%

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

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

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

***Changes in Assumptions – STRS***

For 2022, salary increase rates were updated based on the actuarial experience study for the period 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.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

**Wayne County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2023*

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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.

***Changes in Benefit Terms – STRS***

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely

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

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

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

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**

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## **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.

### ***Miscellaneous State Grants***

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

***Opioid Settlement***

To account for settlement monies received from the OneOhio Opioid Settlement to be used for evidence-based strategies, programming and services for those affected by the opioid crisis.

**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, 2023*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 10,044,079	\$ 371,375	\$ 14,000	\$ 10,429,454
Cash and Investments in Segregated Accounts	3,555	-	-	3,555
Accounts Receivable	80,132	-	-	80,132
Due from Other Governments	1,414,846	626,829	-	2,041,675
Loans Receivable	289,760	-	-	289,760
Prepaid Items	30,130	-	-	30,130
<i>Total Assets</i>	<u>\$ 11,862,502</u>	<u>\$ 998,204</u>	<u>\$ 14,000</u>	<u>\$ 12,874,706</u>
<b>Liabilities</b>				
Accounts Payable	\$ 247,023	\$ -	\$ -	\$ 247,023
Accrued Wages	118,658	-	-	118,658
Contracts Payable	-	693,652	-	693,652
Due to Other Governments	49,578	-	-	49,578
Due to Other Funds	39,409	-	-	39,409
<i>Total Liabilities</i>	<u>454,668</u>	<u>693,652</u>	<u>-</u>	<u>1,148,320</u>
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	962,807	44,947	-	1,007,754
<i>Total Deferred Inflows of Resources</i>	<u>962,807</u>	<u>44,947</u>	<u>-</u>	<u>1,007,754</u>
<b>Fund Balances</b>				
Nonspendable	30,130	-	-	30,130
Restricted	10,414,897	526,769	-	10,941,666
Committed	-	308,552	14,000	322,552
Unassigned	-	(575,716)	-	(575,716)
<i>Total Fund Balance</i>	<u>10,445,027</u>	<u>259,605</u>	<u>14,000</u>	<u>10,718,632</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,862,502</u>	<u>\$ 998,204</u>	<u>\$ 14,000</u>	<u>\$ 12,874,706</u>

**Wayne County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2023*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Special Assessments	1,824	-	-	1,824
Charges for Services	2,985,359	123,082	-	3,108,441
Licenses and Permits	345,478	-	-	345,478
Fines and Forfeitures	573,200	-	-	573,200
Intergovernmental	4,553,020	2,116,687	-	6,669,707
Investment Income	20,788	-	-	20,788
Rent	8,760	-	-	8,760
Contributions and Donations	89,068	-	-	89,068
Other	185,877	-	-	185,877
<i>Total Revenues</i>	<u>8,763,374</u>	<u>2,239,769</u>	<u>-</u>	<u>11,003,143</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	1,901,072	-	-	1,901,072
Judicial Systems	779,190	-	-	779,190
Public Safety	3,261,200	33,032	-	3,294,232
Public Health	745,749	-	-	745,749
Human Services	1,664,232	-	-	1,664,232
Economic Development and Assistance	265,979	-	-	265,979
Public Works	111,012	-	-	111,012
Capital Outlay	-	1,976,972	-	1,976,972
Debt Service				
Principal Retirement	-	-	37,696	37,696
<i>Total Expenditures</i>	<u>8,728,434</u>	<u>2,010,004</u>	<u>37,696</u>	<u>10,776,134</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>34,940</u>	<u>229,765</u>	<u>(37,696)</u>	<u>227,009</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Subscription Based Technology Arrangement	82,285	-	-	82,285
Transfers In	554,761	-	37,696	592,457
Transfers Out	(33,113)	-	-	(33,113)
<i>Total Other Financing Sources (Uses)</i>	<u>603,933</u>	<u>-</u>	<u>37,696</u>	<u>641,629</u>
<i>Net Change in Fund Balances</i>	638,873	229,765	-	868,638
<i>Fund Balances Beginning of Year</i>	<u>9,807,471</u>	<u>29,840</u>	<u>14,000</u>	<u>9,851,311</u>
<i>Increase (Decrease) in Consumable Inventory</i>	<u>(1,317)</u>	<u>-</u>	<u>-</u>	<u>(1,317)</u>
<i>Fund Balances End of Year</i>	<u>\$ 10,445,027</u>	<u>\$ 259,605</u>	<u>\$ 14,000</u>	<u>\$ 10,718,632</u>

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	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	\$ 273,300	\$ 2,748,693	\$ 79,725	\$ 223,508	\$ 44,329
Cash and Investments in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	700	-
Due from Other Governments	-	-	-	-	11,390
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	24
<i>Total Assets</i>	<u>\$ 273,300</u>	<u>\$ 2,748,693</u>	<u>\$ 79,725</u>	<u>\$ 224,208</u>	<u>\$ 55,743</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 44,555	\$ 2,019	\$ 449	\$ 11,498
Accrued Wages	4,636	25,237	-	15,472	522
Due to Other Governments	712	10,647	-	7,943	1,379
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>5,348</u>	<u>80,439</u>	<u>2,019</u>	<u>23,864</u>	<u>13,399</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	11,390
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,390</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	24
Restricted	267,952	2,668,254	77,706	200,344	30,930
<i>Total Fund Balances (Deficit)</i>	<u>267,952</u>	<u>2,668,254</u>	<u>77,706</u>	<u>200,344</u>	<u>30,954</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 273,300</u>	<u>\$ 2,748,693</u>	<u>\$ 79,725</u>	<u>\$ 224,208</u>	<u>\$ 55,743</u>

*(continued)*

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 1,488,589	\$ 310,598	\$ 54,415	\$ 29,639	\$ 3,967
Cash and Investments in Segregated Accounts	-	-	-	3,555	-
Accounts Receivable	26,899	-	-	-	105
Due from Other Governments	159,820	-	-	17,596	-
Loans Receivable	-	289,760	-	-	-
Prepaid Items	28,908	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,704,216</u>	<u>\$ 600,358</u>	<u>\$ 54,415</u>	<u>\$ 50,790</u>	<u>\$ 4,072</u>
<b>Liabilities</b>					
Accounts Payable	\$ 11,623	\$ 57,247	\$ -	\$ -	\$ -
Accrued Wages	39,447	-	-	-	-
Due to Other Governments	16,912	-	-	-	-
Due to Other Funds	3,052	-	-	-	-
<i>Total Liabilities</i>	<u>71,034</u>	<u>57,247</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	16,167	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,167</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	28,908	-	-	-	-
Restricted	1,604,274	543,111	54,415	34,623	4,072
<i>Total Fund Balances (Deficit)</i>	<u>1,633,182</u>	<u>543,111</u>	<u>54,415</u>	<u>34,623</u>	<u>4,072</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,704,216</u>	<u>\$ 600,358</u>	<u>\$ 54,415</u>	<u>\$ 50,790</u>	<u>\$ 4,072</u>

*(continued)*



**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 167,307	\$ 163,976	\$ 865,237	\$ 7,567	\$ 30,167
Cash and Investments in Segregated Accounts	-	-	-	-	-
Accounts Receivable	1,006	1,846	-	-	-
Due from Other Governments	-	-	205,985	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 168,313</u>	<u>\$ 165,822</u>	<u>\$ 1,071,222</u>	<u>\$ 7,567</u>	<u>\$ 30,167</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 41,250	\$ 287	\$ -
Accrued Wages	-	-	-	2,347	-
Due to Other Governments	-	-	-	456	-
Due to Other Funds	-	-	34,940	-	1,417
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>76,190</u>	<u>3,090</u>	<u>1,417</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	93,031	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>93,031</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	168,313	165,822	902,001	4,477	28,750
<i>Total Fund Balances (Deficit)</i>	<u>168,313</u>	<u>165,822</u>	<u>902,001</u>	<u>4,477</u>	<u>28,750</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 168,313</u>	<u>\$ 165,822</u>	<u>\$ 1,071,222</u>	<u>\$ 7,567</u>	<u>\$ 30,167</u>

*(continued)*

**Wayne County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**December 31, 2023**

	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 11,920	\$ 139,982	\$ 145,070	\$ 21,379	\$ 13,222
Cash and Investments in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	11,716	-	-	-
Due from Other Governments	399,874	-	40,204	178,517	4,189
Loans Receivable	-	-	-	-	-
Prepaid Items	-	462	-	-	-
<i>Total Assets</i>	<u>\$ 411,794</u>	<u>\$ 152,160</u>	<u>\$ 185,274</u>	<u>\$ 199,896</u>	<u>\$ 17,411</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 2,034	\$ -	\$ -	\$ 2,593
Accrued Wages	8,529	2,581	7,022	3,306	-
Due to Other Governments	1,310	1,118	1,076	2,230	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>9,839</u>	<u>5,733</u>	<u>8,098</u>	<u>5,536</u>	<u>2,593</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	332,527	-	40,204	148,451	1,340
<i>Total Deferred Inflows of Resources</i>	<u>332,527</u>	<u>-</u>	<u>40,204</u>	<u>148,451</u>	<u>1,340</u>
<b>Fund Balances</b>					
Nonspendable	-	462	-	-	-
Restricted	69,428	145,965	136,972	45,909	13,478
<i>Total Fund Balances (Deficit)</i>	<u>69,428</u>	<u>146,427</u>	<u>136,972</u>	<u>45,909</u>	<u>13,478</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 411,794</u>	<u>\$ 152,160</u>	<u>\$ 185,274</u>	<u>\$ 199,896</u>	<u>\$ 17,411</u>

*(continued)*

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	Mediation Services	Municipal Court Probation	Voter Registration	Indigent Fee Assessment	Juvenile Court Special Project
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 186,896	\$ 362,452	\$ -	\$ 711	\$ 72,014
Cash and Investments in Segregated Accounts	-	-	-	-	-
Accounts Receivable	11,313	8,730	-	680	-
Due from Other Governments	-	-	45	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	736	-	-	-
<i>Total Assets</i>	<u>\$ 198,209</u>	<u>\$ 371,918</u>	<u>\$ 45</u>	<u>\$ 1,391</u>	<u>\$ 72,014</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,152
Accrued Wages	2,480	1,548	-	-	-
Due to Other Governments	380	238	-	-	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>2,860</u>	<u>1,786</u>	<u>-</u>	<u>-</u>	<u>1,152</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	45	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>45</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	736	-	-	-
Restricted	195,349	369,396	-	1,391	70,862
<i>Total Fund Balances (Deficit)</i>	<u>195,349</u>	<u>370,132</u>	<u>-</u>	<u>1,391</u>	<u>70,862</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 198,209</u>	<u>\$ 371,918</u>	<u>\$ 45</u>	<u>\$ 1,391</u>	<u>\$ 72,014</u>

*(continued)*

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 18,565	\$ 29,305	\$ 233,949	\$ 22,765	\$ 60,487
Cash and Investments in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	4,100	1,050	-
Due from Other Governments	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 18,565</u>	<u>\$ 29,305</u>	<u>\$ 238,049</u>	<u>\$ 23,815</u>	<u>\$ 60,487</u>
<b>Liabilities</b>					
Accounts Payable	\$ 55	\$ -	\$ 15,110	\$ -	\$ -
Accrued Wages	-	-	936	763	-
Due to Other Governments	-	-	2,507	118	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>55</u>	<u>-</u>	<u>18,553</u>	<u>881</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	18,510	29,305	219,496	22,934	60,487
<i>Total Fund Balances (Deficit)</i>	<u>18,510</u>	<u>29,305</u>	<u>219,496</u>	<u>22,934</u>	<u>60,487</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 18,565</u>	<u>\$ 29,305</u>	<u>\$ 238,049</u>	<u>\$ 23,815</u>	<u>\$ 60,487</u>

*(continued)*

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	E 911 System	VAWA Investigative Enhancement	Foreclosure Management	Marriage License Fees	Indigent Interlock and Alcohol Monitoring
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 974,171	\$ 96,874	\$ 37,112	\$ 10,610	\$ 56,365
Cash and Investments in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	600	480	408
Due from Other Governments	-	6,940	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 974,171</u>	<u>\$ 103,814</u>	<u>\$ 37,712</u>	<u>\$ 11,090</u>	<u>\$ 56,773</u>
<b>Liabilities</b>					
Accounts Payable	\$ 2,254	\$ -	\$ -	\$ 10,609	\$ 1,505
Accrued Wages	-	-	255	-	-
Due to Other Governments	-	1,966	39	-	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>2,254</u>	<u>1,966</u>	<u>294</u>	<u>10,609</u>	<u>1,505</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	6,940	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>6,940</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	971,917	94,908	37,418	481	55,268
<i>Total Fund Balances (Deficit)</i>	<u>971,917</u>	<u>94,908</u>	<u>37,418</u>	<u>481</u>	<u>55,268</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 974,171</u>	<u>\$ 103,814</u>	<u>\$ 37,712</u>	<u>\$ 11,090</u>	<u>\$ 56,773</u>

*(continued)*

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	Dispute Resolution Fee	Asset Preservation and Recovery	Conduct of Business	Targeted Community Alternative Programs	Ohio Attorney General Law Enforcement
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 18,148	\$ 129,353	\$ 6,876	\$ 101,494	\$ 4,473
Cash and Investments in Segregated Accounts	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	340,321	31,070
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 18,148</u>	<u>\$ 129,353</u>	<u>\$ 6,876</u>	<u>\$ 441,815</u>	<u>\$ 35,543</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 8,828	\$ 1,959
Accrued Wages	-	-	-	2,137	-
Due to Other Governments	-	-	-	327	-
Due to Other Funds	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,292</u>	<u>1,959</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	283,601	29,111
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>283,601</u>	<u>29,111</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	18,148	129,353	6,876	146,922	4,473
<i>Total Fund Balances (Deficit)</i>	<u>18,148</u>	<u>129,353</u>	<u>6,876</u>	<u>146,922</u>	<u>4,473</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 18,148</u>	<u>\$ 129,353</u>	<u>\$ 6,876</u>	<u>\$ 441,815</u>	<u>\$ 35,543</u>

*(continued)*

**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2023*

	Family Drug Court	Municipal Court Special Project	Miscellaneous State Grants	Opioid Settlement	Total Nonmajor Special Revenue Funds
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 28,058	\$ 325,139	\$ 334,539	\$ 111,133	\$ 10,044,079
Cash and Investments in Segregated Accounts	-	-	-	-	3,555
Accounts Receivable	-	10,499	-	-	80,132
Due from Other Governments	18,895	-	-	-	1,414,846
Loans Receivable	-	-	-	-	289,760
Prepaid Items	-	-	-	-	30,130
<i>Total Assets</i>	<u>\$ 46,953</u>	<u>\$ 335,638</u>	<u>\$ 334,539</u>	<u>\$ 111,133</u>	<u>\$ 11,862,502</u>
<b>Liabilities</b>					
Accounts Payable	\$ 15,351	\$ 16,645	\$ -	\$ -	\$ 247,023
Accrued Wages	-	1,440	-	-	118,658
Due to Other Governments	-	220	-	-	49,578
Due to Other Funds	-	-	-	-	39,409
<i>Total Liabilities</i>	<u>15,351</u>	<u>18,305</u>	<u>-</u>	<u>-</u>	<u>454,668</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	-	962,807
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>962,807</u>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	30,130
Restricted	31,602	317,333	334,539	111,133	10,414,897
<i>Total Fund Balances (Deficit)</i>	<u>31,602</u>	<u>317,333</u>	<u>334,539</u>	<u>111,133</u>	<u>10,445,027</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 46,953</u>	<u>\$ 335,638</u>	<u>\$ 334,539</u>	<u>\$ 111,133</u>	<u>\$ 11,862,502</u>

**Wayne County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2023*

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Dog and Kennel	Hazardous Materials
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	174,904	1,625,813	13,663	-	9,566
Licenses and Permits	-	20	-	345,458	-
Fines and Forfeitures	-	-	-	11,117	-
Intergovernmental	-	-	-	2,500	877,995
Investment Income	-	-	-	-	-
Rent	-	-	-	8,760	-
Contributions and Donations	-	-	-	89,068	-
Other	7,502	10,976	-	27,108	27,452
<i>Total Revenues</i>	<u>182,406</u>	<u>1,636,809</u>	<u>13,663</u>	<u>484,011</u>	<u>915,013</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	185,396	1,370,543	-	-	-
Judicial Systems	-	-	32,144	-	-
Public Safety	-	-	-	-	1,037,892
Public Health	-	-	-	696,710	37,786
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Public Works	-	-	-	-	-
<i>Total Expenditures</i>	<u>185,396</u>	<u>1,370,543</u>	<u>32,144</u>	<u>696,710</u>	<u>1,075,678</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,990)</u>	<u>266,266</u>	<u>(18,481)</u>	<u>(212,699)</u>	<u>(160,665)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	82,285	-	-	-
Transfers In	-	-	-	225,000	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>82,285</u>	<u>-</u>	<u>225,000</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(2,990)</u>	<u>348,551</u>	<u>(18,481)</u>	<u>12,301</u>	<u>(160,665)</u>
<i>Fund Balances Beginning of Year</i>	<u>270,942</u>	<u>2,319,703</u>	<u>96,187</u>	<u>188,043</u>	<u>191,619</u>
<i>Increase (Decrease) in Consumable Inventory</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balances End of Year</i>	<u>\$ 267,952</u>	<u>\$ 2,668,254</u>	<u>\$ 77,706</u>	<u>\$ 200,344</u>	<u>\$ 30,954</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, 2023*

	Child Enforcement Agency	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ 1,824	\$ -	\$ -
Charges for Services	304,558	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	1,754	473
Intergovernmental	1,138,504	269,107	-	19,755	-
Investment Income	-	20,788	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	61,805	-	-	162	-
<i>Total Revenues</i>	<u>1,504,867</u>	<u>289,895</u>	<u>1,824</u>	<u>21,671</u>	<u>473</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	235	-
Public Safety	-	-	-	23,405	-
Public Health	-	-	-	-	-
Human Services	1,664,232	-	-	-	-
Economic Development and Assistance	-	265,979	-	-	-
Public Works	-	-	-	-	-
<i>Total Expenditures</i>	<u>1,664,232</u>	<u>265,979</u>	<u>-</u>	<u>23,640</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(159,365)</u>	<u>23,916</u>	<u>1,824</u>	<u>(1,969)</u>	<u>473</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(159,365)</u>	<u>23,916</u>	<u>1,824</u>	<u>(1,969)</u>	<u>473</u>
<i>Fund Balances Beginning of Year</i>	<u>1,793,864</u>	<u>519,195</u>	<u>52,591</u>	<u>36,592</u>	<u>3,599</u>
Increase (Decrease) in Consumable Inventory	<u>(1,317)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balances End of Year</i>	<u>\$ 1,633,182</u>	<u>\$ 543,111</u>	<u>\$ 54,415</u>	<u>\$ 34,623</u>	<u>\$ 4,072</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, 2023*

	Indigent Drivers Alcohol Treatment	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	595	27,479	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	30,328	-	-	-	-
Intergovernmental	-	-	617,113	96,022	30,167
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>30,923</u>	<u>27,479</u>	<u>617,113</u>	<u>96,022</u>	<u>30,167</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	1,417
Public Safety	-	13,667	574,553	-	29,352
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Public Works	-	-	-	110,942	-
<i>Total Expenditures</i>	<u>-</u>	<u>13,667</u>	<u>574,553</u>	<u>110,942</u>	<u>30,769</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>30,923</u>	<u>13,812</u>	<u>42,560</u>	<u>(14,920)</u>	<u>(602)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>30,923</u>	<u>13,812</u>	<u>42,560</u>	<u>(14,920)</u>	<u>(602)</u>
<i>Fund Balances Beginning of Year</i>	<u>137,390</u>	<u>152,010</u>	<u>859,441</u>	<u>19,397</u>	<u>29,352</u>
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 168,313</u>	<u>\$ 165,822</u>	<u>\$ 902,001</u>	<u>\$ 4,477</u>	<u>\$ 28,750</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, 2023*

	Pilot Probation Grant	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	213,295	-	-	-
Intergovernmental	260,971	-	56,867	116,506	28,894
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	3,424	-	-	-
<i>Total Revenues</i>	<u>260,971</u>	<u>216,719</u>	<u>56,867</u>	<u>116,506</u>	<u>28,894</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	214,763	-	-	-
Public Safety	271,751	-	227,636	143,273	33,843
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Public Works	-	-	-	-	-
<i>Total Expenditures</i>	<u>271,751</u>	<u>214,763</u>	<u>227,636</u>	<u>143,273</u>	<u>33,843</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(10,780)</u>	<u>1,956</u>	<u>(170,769)</u>	<u>(26,767)</u>	<u>(4,949)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	-
Transfers In	18,280	50,000	211,000	-	14,910
Transfers Out	(14,563)	-	-	-	(270)
<i>Total Other Financing Sources (Uses)</i>	<u>3,717</u>	<u>50,000</u>	<u>211,000</u>	<u>-</u>	<u>14,640</u>
<i>Net Change in Fund Balances</i>	<u>(7,063)</u>	<u>51,956</u>	<u>40,231</u>	<u>(26,767)</u>	<u>9,691</u>
<i>Fund Balances Beginning of Year</i>	<u>76,491</u>	<u>94,471</u>	<u>96,741</u>	<u>72,676</u>	<u>3,787</u>
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 69,428</u>	<u>\$ 146,427</u>	<u>\$ 136,972</u>	<u>\$ 45,909</u>	<u>\$ 13,478</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, 2023*

	Mediation Services	Municipal Court Probation	Voter Registration	Indigent Fee Assessment	Juvenile Court Special Project
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	144,357	192,469	-	11,074	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	18,665
Intergovernmental	-	-	116,313	-	-
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>144,357</u>	<u>192,469</u>	<u>116,313</u>	<u>11,074</u>	<u>18,665</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	118,119	-	-
Judicial Systems	-	-	-	-	54,534
Public Safety	95,629	112,482	-	-	8
Public Health	-	-	-	11,253	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Public Works	-	-	-	-	-
<i>Total Expenditures</i>	<u>95,629</u>	<u>112,482</u>	<u>118,119</u>	<u>11,253</u>	<u>54,542</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>48,728</u>	<u>79,987</u>	<u>(1,806)</u>	<u>(179)</u>	<u>(35,877)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	48,728	79,987	(1,806)	(179)	(35,877)
<i>Fund Balances Beginning of Year</i>	<u>146,621</u>	<u>290,145</u>	<u>1,806</u>	<u>1,570</u>	<u>106,739</u>
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 195,349</u>	<u>\$ 370,132</u>	<u>\$ -</u>	<u>\$ 1,391</u>	<u>\$ 70,862</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, 2023*

	Juvenile Probation Services	Law Enforcement Training	Law Library	Pre-Trial Diversion Program	Deputy Registrar
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	10,800	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	3,243	-	156,902	2,206	-
Intergovernmental	-	12,666	-	-	-
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	452
<i>Total Revenues</i>	<u>3,243</u>	<u>12,666</u>	<u>156,902</u>	<u>13,006</u>	<u>452</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	712
Judicial Systems	-	-	203,534	-	-
Public Safety	26,069	-	-	26,895	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Public Works	-	-	-	-	-
<i>Total Expenditures</i>	<u>26,069</u>	<u>-</u>	<u>203,534</u>	<u>26,895</u>	<u>712</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,826)</u>	<u>12,666</u>	<u>(46,632)</u>	<u>(13,889)</u>	<u>(260)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(22,826)</u>	<u>12,666</u>	<u>(46,632)</u>	<u>(13,889)</u>	<u>(260)</u>
<i>Fund Balances Beginning of Year</i>	<u>41,336</u>	<u>16,639</u>	<u>266,128</u>	<u>36,823</u>	<u>60,747</u>
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 18,510</u>	<u>\$ 29,305</u>	<u>\$ 219,496</u>	<u>\$ 22,934</u>	<u>\$ 60,487</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, 2023*

	E 911 System	VAWA Investigative Enhancement	Foreclosure Management	Marriage License Fees	Indigent Interlock and Alcohol Monitoring
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	244,408	-	9,773	19,592	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	24,084
Intergovernmental	-	76,755	-	-	-
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	46,996	-	-
<i>Total Revenues</i>	<u>244,408</u>	<u>76,755</u>	<u>56,769</u>	<u>19,592</u>	<u>24,084</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	64,868	-	-	-
Judicial Systems	-	-	54,272	-	-
Public Safety	281,750	53,567	-	26,963	10,582
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Public Works	-	-	-	-	-
<i>Total Expenditures</i>	<u>281,750</u>	<u>118,435</u>	<u>54,272</u>	<u>26,963</u>	<u>10,582</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,342)</u>	<u>(41,680)</u>	<u>2,497</u>	<u>(7,371)</u>	<u>13,502</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	-
Transfers In	-	35,571	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>35,571</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(37,342)</u>	<u>(6,109)</u>	<u>2,497</u>	<u>(7,371)</u>	<u>13,502</u>
<i>Fund Balances Beginning of Year</i>	<u>1,009,259</u>	<u>101,017</u>	<u>34,921</u>	<u>7,852</u>	<u>41,766</u>
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 971,917</u>	<u>\$ 94,908</u>	<u>\$ 37,418</u>	<u>\$ 481</u>	<u>\$ 55,268</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, 2023*

	Dispute Resolution Fee	Asset Preservation and Recovery	Conduct of Business	Targeted Community Alternative Programs	Ohio Attorney General Law Enforcement
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,875	18,915	1,113	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	227,190	21,195
Investment Income	-	-	-	-	-
Rent	-	-	-	-	-
Contributions and Donations	-	-	-	-	-
Other	-	-	-	-	-
<i>Total Revenues</i>	<u>2,875</u>	<u>18,915</u>	<u>1,113</u>	<u>227,190</u>	<u>21,195</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	300	-	-	-	-
Public Safety	-	-	-	248,795	23,088
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Public Works	-	-	70	-	-
<i>Total Expenditures</i>	<u>300</u>	<u>-</u>	<u>70</u>	<u>248,795</u>	<u>23,088</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,575</u>	<u>18,915</u>	<u>1,043</u>	<u>(21,605)</u>	<u>(1,893)</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(18,280)	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,280)</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	2,575	18,915	1,043	(39,885)	(1,893)
<i>Fund Balances Beginning of Year</i>	<u>15,573</u>	<u>110,438</u>	<u>5,833</u>	<u>186,807</u>	<u>6,366</u>
Increase (Decrease) in Consumable Inventory	-	-	-	-	-
<i>Fund Balances End of Year</i>	<u>\$ 18,148</u>	<u>\$ 129,353</u>	<u>\$ 6,876</u>	<u>\$ 146,922</u>	<u>\$ 4,473</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, 2023*

	Family Drug Court	Municipal Court Special Project	Miscellaneous State Grants	Opioid Settlement	Total Nonmajor Special Revenue Funds
<b>Revenues</b>					
Special Assessments	\$ -	\$ -	\$ -	\$ -	\$ 1,824
Charges for Services	-	173,405	-	-	2,985,359
Licenses and Permits	-	-	-	-	345,478
Fines and Forfeitures	-	-	-	111,133	573,200
Intergovernmental	88,527	-	495,973	-	4,553,020
Investment Income	-	-	-	-	20,788
Rent	-	-	-	-	8,760
Contributions and Donations	-	-	-	-	89,068
Other	-	-	-	-	185,877
<i>Total Revenues</i>	<u>88,527</u>	<u>173,405</u>	<u>495,973</u>	<u>111,133</u>	<u>8,763,374</u>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	161,434	-	1,901,072
Judicial Systems	80,587	137,404	-	-	779,190
Public Safety	-	-	-	-	3,261,200
Public Health	-	-	-	-	745,749
Human Services	-	-	-	-	1,664,232
Economic Development and Assistance	-	-	-	-	265,979
Public Works	-	-	-	-	111,012
<i>Total Expenditures</i>	<u>80,587</u>	<u>137,404</u>	<u>161,434</u>	<u>-</u>	<u>8,728,434</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,940</u>	<u>36,001</u>	<u>334,539</u>	<u>111,133</u>	<u>34,940</u>
<b>Other Financing Sources (Uses)</b>					
Inception of Subscription Based Technology Arrangement	-	-	-	-	82,285
Transfers In	-	-	-	-	554,761
Transfers Out	-	-	-	-	(33,113)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>603,933</u>
<i>Net Change in Fund Balances</i>	7,940	36,001	334,539	111,133	638,873
<i>Fund Balances Beginning of Year</i>	<u>23,662</u>	<u>281,332</u>	<u>-</u>	<u>-</u>	<u>9,807,471</u>
Increase (Decrease) in Consumable Inventory	-	-	-	-	(1,317)
<i>Fund Balances End of Year</i>	<u>\$ 31,602</u>	<u>\$ 317,333</u>	<u>\$ 334,539</u>	<u>\$ 111,133</u>	<u>\$ 10,445,027</u>



**Wayne County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2023*

	OPWC	Justice Center Communication	Federal Bridge Project	Airport Improvement	Total Nonmajor Capital Projects Funds
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ 308,552	\$ -	\$ 62,823	\$ 371,375
Due from Other Governments	-	-	-	626,829	626,829
<i>Total Assets</i>	<u>\$ -</u>	<u>\$ 308,552</u>	<u>\$ -</u>	<u>\$ 689,652</u>	<u>\$ 998,204</u>
<b>Liabilities</b>					
Contracts Payable	500,000	-	75,716	117,936	693,652
<i>Total Liabilities</i>	<u>500,000</u>	<u>-</u>	<u>75,716</u>	<u>117,936</u>	<u>693,652</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	44,947	44,947
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,947</u>	<u>44,947</u>
<b>Fund Balances</b>					
Restricted	-	-	-	526,769	526,769
Committed	-	308,552	-	-	308,552
Unassigned	(500,000)	-	(75,716)	-	(575,716)
<i>Total Fund Balances (Deficit)</i>	<u>(500,000)</u>	<u>308,552</u>	<u>(75,716)</u>	<u>526,769</u>	<u>259,605</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ -</u>	<u>\$ 308,552</u>	<u>\$ -</u>	<u>\$ 689,652</u>	<u>\$ 998,204</u>

**Wayne County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2023*

	OPWC	Justice Center Communication	Federal Bridge Project	Airport Improvement	Total Nonmajor Capital Projects Funds
<b>Revenues</b>					
Charges for Services	\$ -	\$ 123,082	\$ -	\$ -	\$ 123,082
Intergovernmental	-	-	1,469,251	647,436	2,116,687
<i>Total Revenues</i>	<u>-</u>	<u>123,082</u>	<u>1,469,251</u>	<u>647,436</u>	<u>2,239,769</u>
<b>Expenditures</b>					
Current:					
Public Safety	-	-	-	33,032	33,032
Capital Outlay	500,000	67,326	1,255,064	154,582	1,976,972
<i>Total Expenditures</i>	<u>500,000</u>	<u>67,326</u>	<u>1,255,064</u>	<u>187,614</u>	<u>2,010,004</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(500,000)</u>	<u>55,756</u>	<u>214,187</u>	<u>459,822</u>	<u>229,765</u>
<i>Net Change in Fund Balances</i>	(500,000)	55,756	214,187	459,822	229,765
<i>Fund Balances Beginning of Year</i>	<u>-</u>	<u>252,796</u>	<u>(289,903)</u>	<u>66,947</u>	<u>29,840</u>
<i>Fund Balances End of Year</i>	<u>\$ (500,000)</u>	<u>\$ 308,552</u>	<u>\$ (75,716)</u>	<u>\$ 526,769</u>	<u>\$ 259,605</u>

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

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**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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 5,585,000	\$ 5,720,573	\$ 135,573
Permissive Sales Taxes	14,800,000	15,595,594	795,594
Charges for Services	4,595,502	4,887,100	291,598
Licenses and Permits	82,000	70,669	(11,331)
Fines and Forfeitures	215,500	264,339	48,839
Intergovernmental	4,841,500	5,374,780	533,280
Interest	2,455,000	2,484,615	29,615
Rent	25,000	25,814	814
Other	806,728	1,274,826	468,098
<i>Total Revenues</i>	<u>33,406,230</u>	<u>35,698,310</u>	<u>2,292,080</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	1,187,566	1,130,805	56,761
Other	294,911	381,523	(86,612)
Total Commissioners Office	<u>1,482,477</u>	<u>1,512,328</u>	<u>(29,851)</u>
Microfilm			
Personal Services	438,500	407,557	30,943
Materials and Supplies	16,537	5,609	10,928
Contractual Services	12,384	11,331	1,053
Other	450	-	450
Total Microfilm	<u>467,871</u>	<u>424,497</u>	<u>43,374</u>
Auditor's Office			
Personal Services	630,495	610,326	20,169
Materials and Supplies	4,698	4,681	17
Contractual Services	66,520	64,600	1,920
Other	35,875	35,738	137
Total Auditor's Office	<u>737,588</u>	<u>715,345</u>	<u>22,243</u>
Treasurer			
Personal Services	306,829	305,941	888
Materials and Supplies	35,375	35,375	-
Contractual Services	66,500	66,500	-
Other	15,481	15,445	36
Total Treasurer	<u>424,185</u>	<u>423,261</u>	<u>924</u>
Prosecutor			
Personal Services	1,433,344	1,383,970	49,374
Contractual Services	40,800	40,800	-
Other	77,772	77,772	-
Total Prosecutor	<u>1,551,916</u>	<u>1,502,542</u>	<u>49,374</u>
Data Processing			
Personal Services	135,300	133,243	2,057
Materials and Supplies	9,190	9,050	140
Contractual Services	115,020	114,895	125
Other	37,162	36,918	244
Total Data Processing	<u>296,672</u>	<u>294,106</u>	<u>2,566</u>
Planning Commission			
Personal Services	276,700	212,784	63,916
Contractual Services	13,250	2,364	10,886
Other	207,341	201,210	6,131
Total Planning Commission	<u>497,291</u>	<u>416,358</u>	<u>80,933</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	616,487	597,518	18,969
Materials and Supplies	5,874	5,874	-
Contractual Services	188,351	188,051	300
Capital Outlay	55,600	55,288	312
Other	16,072	16,011	61
Total Board of Elections	<u>882,384</u>	<u>862,742</u>	<u>19,642</u>
Recorder			
Personal Services	318,182	311,248	6,934
Total Recorder	<u>318,182</u>	<u>311,248</u>	<u>6,934</u>
Maintenance and Operations			
Personal Services	457,800	424,231	33,569
Materials and Supplies	98,367	96,613	1,754
Contractual Services	1,544,417	1,489,294	55,123
Other	589,883	577,658	12,225
Total Maintenance and Operations	<u>2,690,467</u>	<u>2,587,796</u>	<u>102,671</u>
Board of Revision			
Other	4,258	4,258	-
Total Board of Revision	<u>4,258</u>	<u>4,258</u>	<u>-</u>
Building and Grounds			
Capital Outlay	465,741	353,960	111,781
Total Building and Grounds	<u>465,741</u>	<u>353,960</u>	<u>111,781</u>
Real Estate Property Taxes			
Other	10,468	10,132	336
Total Real Estate Property Taxes	<u>10,468</u>	<u>10,132</u>	<u>336</u>
Insurance and Pensions			
Personal Services	10,000	-	10,000
Contractual Services	947,465	913,772	33,693
Other	4,500	3,500	1,000
Total Insurance and Pensions	<u>961,965</u>	<u>917,272</u>	<u>44,693</u>
Professional Services			
Contractual Services	97,957	85,000	12,957
Total Professional Services	<u>97,957</u>	<u>85,000</u>	<u>12,957</u>
Miscellaneous			
Contractual Services	337,705	239,891	97,814
Other	296,987	282,370	14,617
Total Miscellaneous	<u>634,692</u>	<u>522,261</u>	<u>112,431</u>
Total General Government- Legislative and Executive	<u>11,524,114</u>	<u>10,943,106</u>	<u>581,008</u>
General Government:			
Judicial			
Common Pleas Court			
Personal Services	706,500	705,190	1,310
Materials and Supplies	2,333	2,333	-
Contractual Services	164,037	152,764	11,273
Other	31,490	31,441	49
Total Common Pleas Court	<u>904,360</u>	<u>891,728</u>	<u>12,632</u>
Juvenile Court			
Personal Services	802,800	799,447	3,353
Materials and Supplies	5,757	5,097	660
Contractual Services	362,555	308,685	53,870
Other	38,533	38,106	427
Total Juvenile Court	<u>1,209,645</u>	<u>1,151,335</u>	<u>58,310</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	481,100	476,716	4,384
Materials and Supplies	8,580	8,449	131
Contractual Services	1,165	1,115	50
Other	13,635	12,760	875
Total Probate Court	<u>504,480</u>	<u>499,040</u>	<u>5,440</u>
Clerk of Courts			
Personal Services	1,240,480	1,235,475	5,005
Materials and Supplies	4,643	3,479	1,164
Contractual Services	378,961	378,261	700
Other	2,500	1,400	1,100
Total Clerk of Courts	<u>1,626,584</u>	<u>1,618,615</u>	<u>7,969</u>
Municipal Court			
Personal Services	1,234,233	1,231,379	2,854
Materials and Supplies	1,283	1,250	33
Contractual Services	334,750	328,049	6,701
Other	84,328	83,600	728
Total Municipal Court	<u>1,654,594</u>	<u>1,644,278</u>	<u>10,316</u>
Public Defender			
Personal Services	837,500	810,674	26,826
Materials and Supplies	350	201	149
Contractual Services	2,350	750	1,600
Capital Outlay	-	-	-
Other	16,496	10,558	5,938
Total Public Defender	<u>856,696</u>	<u>822,183</u>	<u>34,513</u>
District Court of Appeals			
Contractual Services	50,218	50,218	-
Total District Court of Appeals	<u>50,218</u>	<u>50,218</u>	<u>-</u>
Jury Commission			
Personal Services	14,630	14,263	367
Materials and Supplies	1,033	1,016	17
Total Jury Commission	<u>15,663</u>	<u>15,279</u>	<u>384</u>
Adult Probation			
Personal Services	442,050	439,676	2,374
Other	100	100	-
Total Adult Probation	<u>442,150</u>	<u>439,776</u>	<u>2,374</u>
Juvenile Probation			
Personal Services	685,200	634,449	50,751
Other	11,467	8,726	2,741
Total Juvenile Probation	<u>696,667</u>	<u>643,175</u>	<u>53,492</u>
Total General Government-Judicial	<u>7,961,057</u>	<u>7,775,627</u>	<u>185,430</u>
Total General Government	<u>19,485,171</u>	<u>18,718,733</u>	<u>766,438</u>
Public Safety:			
Justice Center			
Personal Services	1,199,800	1,014,223	185,577
Materials and Supplies	7,800	4,586	3,214
Contractual Services	445,499	420,346	25,153
Other	9,659	5,786	3,873
Total Justice Center	<u>1,662,758</u>	<u>1,444,941</u>	<u>217,817</u>
Coroner			
Personal Services	274,220	213,235	60,985
Materials and Supplies	849	829	20
Contractual Services	33,983	33,172	811
Other	13,859	13,634	225
Total Coroner	<u>322,911</u>	<u>260,870</u>	<u>62,041</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	101,750	96,714	5,036
Contractual Services	49,911	49,805	106
Total Home Arrest	<u>151,661</u>	<u>146,519</u>	<u>5,142</u>
Sheriff			
Personal Services	5,977,241	5,824,302	152,939
Materials and Supplies	220,732	220,728	4
Contractual Services	1,055,096	1,054,834	262
Capital Outlay	172,110	168,070	4,040
Other	821,327	801,761	19,566
Total Sheriff	<u>8,246,506</u>	<u>8,069,695</u>	<u>176,811</u>
Building Regulations Department			
Personal Services	438,000	412,544	25,456
Materials and Supplies	800	450	350
Contractual Services	40,178	40,128	50
Other	24,173	21,804	2,369
Total Building Regulations Department	<u>503,151</u>	<u>474,926</u>	<u>28,225</u>
Disaster Services			
Personal Services	198,700	134,523	64,177
Contractual Services	24,985	18,033	6,952
Other	12,218	10,510	1,708
Total Disaster Services	<u>235,903</u>	<u>163,066</u>	<u>72,837</u>
Detention Home			
Contractual Services	550,000	500,686	49,314
Total Detention Home	<u>550,000</u>	<u>500,686</u>	<u>49,314</u>
Total Public Safety	<u>11,672,890</u>	<u>11,060,703</u>	<u>612,187</u>
Public Works:			
Engineer			
Personal Services	165,200	154,078	11,122
Materials and Supplies	1,465	893	572
Other	35,959	8,186	27,773
Total Engineer	<u>202,624</u>	<u>163,157</u>	<u>39,467</u>
Total Public Works	<u>202,624</u>	<u>163,157</u>	<u>39,467</u>
Health:			
Commissioners			
Contractual Services	99,271	48,484	50,787
Total Commissioners	<u>99,271</u>	<u>48,484</u>	<u>50,787</u>
TB Hospital			
Contractual Services	1,800	1,800	-
Total TB Hospital	<u>1,800</u>	<u>1,800</u>	<u>-</u>
Vital Statistics			
Contractual Services	5,000	2,759	2,241
Total Vital Statistics	<u>5,000</u>	<u>2,759</u>	<u>2,241</u>
Other Health			
Contractual Services	336,522	334,755	1,767
Total Other Health	<u>336,522</u>	<u>334,755</u>	<u>1,767</u>
Total Health	<u>442,593</u>	<u>387,798</u>	<u>54,795</u>
Human Services:			
Soldiers Relief			
Materials and Supplies	5,451	4,799	652
Contractual Services	8,209	4,500	3,709
Capital Outlay	91,000	83,903	7,097
Other	295,183	193,857	101,326
Total Soldiers Relief	<u>399,843</u>	<u>287,059</u>	<u>112,784</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	551,944	468,153	83,791
Other	181,326	116,891	64,435
Total Veterans Services	<u>733,270</u>	<u>585,044</u>	<u>148,226</u>
Other Charity			
Other	200	-	200
Total Other Charity	<u>200</u>	<u>-</u>	<u>200</u>
Total Human Services	<u>1,133,313</u>	<u>872,103</u>	<u>261,210</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	681,800	681,754	46
Other	7,071	4,571	2,500
Total Agriculture	<u>688,871</u>	<u>686,325</u>	<u>2,546</u>
Total Economic Development and Assistance	<u>688,871</u>	<u>686,325</u>	<u>2,546</u>
Debt Service			
Principal Retirement	62,551	62,551	-
Interest and Fiscal Charges	4,977	4,977	-
Total Debt Service	<u>67,528</u>	<u>67,528</u>	<u>-</u>
<i>Total Expenditures</i>	<u>33,692,990</u>	<u>31,956,347</u>	<u>1,736,643</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(286,760)</u>	<u>3,741,963</u>	<u>4,028,723</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Assets	300	17,251	16,951
Transfers In	15,000	14,833	(167)
Transfers Out	(6,512,328)	(5,736,482)	775,846
Total Other Financing Sources (Uses)	<u>(6,497,028)</u>	<u>(5,704,398)</u>	<u>792,630</u>
<i>Net Change in Fund Balance</i>	<u>(6,783,788)</u>	<u>(1,962,435)</u>	<u>4,821,353</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	5,044,743	5,044,743	-
Prior Year Encumbrances Appropriated	<u>2,239,040</u>	<u>2,239,040</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 499,995</u>	<u>\$ 5,321,348</u>	<u>\$ 4,821,353</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, 2023*

	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
<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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 60,000	\$ 66,829	\$ 6,829
<i>Total Revenues</i>	<u>60,000</u>	<u>66,829</u>	<u>6,829</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Unclaimed Monies			
Other	270,101	59,798	210,303
<i>Total Expenditures</i>	<u>270,101</u>	<u>59,798</u>	<u>210,303</u>
<i>Net Change in Fund Balance</i>	(210,101)	7,031	217,132
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>210,101</u>	<u>210,101</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 217,132</u>	<u>\$ 217,132</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle and Gas Tax*  
*For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Taxes	\$ 1,225,000	\$ 1,332,974	\$ 107,974
Charges for Services	30,000	12,352	(17,648)
Fines and Forfeitures	50,000	35,736	(14,264)
Intergovernmental	7,400,000	7,461,719	61,719
Contributions and Donations	90,000	-	(90,000)
Other	60,000	298,718	238,718
<i>Total Revenues</i>	<u>8,855,000</u>	<u>9,141,499</u>	<u>286,499</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	3,922,028	3,630,149	291,879
Contractual Services	2,467,817	2,292,866	174,951
Materials and Supplies	2,144,013	2,022,838	121,175
Capital Outlay	763,298	721,495	41,803
Other	797,359	709,418	87,941
<i>Total Expenditures</i>	<u>10,094,515</u>	<u>9,376,766</u>	<u>717,749</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,239,515)	(235,267)	1,004,248
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(41,457)	(32,696)	8,761
<i>Total Other Financing Sources (Uses)</i>	<u>(41,457)</u>	<u>(32,696)</u>	<u>8,761</u>
<i>Net Change in Fund Balance</i>	(1,280,972)	(267,963)	1,013,009
<i>Fund Balance (Deficit) Beginning of Year</i>	443,987	443,987	-
Prior Year Encumbrances Appropriated	836,987	836,987	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 1,013,011</u>	<u>\$ 1,013,009</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 10,500,000	\$ 10,821,564	\$ 321,564
Intergovernmental	2,807,503	2,819,857	12,354
Interest	1,000	11,561	10,561
Other	1,310,000	2,371,586	1,061,586
<i>Total Revenues</i>	<u>14,618,503</u>	<u>16,024,568</u>	<u>1,406,065</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	4,849,356	4,879,045	(29,689)
Contractual Services	3,587,148	3,030,881	556,267
Materials and Supplies	215,868	136,689	79,179
Capital Outlay	74,984	37,972	37,012
Other	6,254,627	4,795,183	1,459,444
<i>Total Expenditures</i>	<u>14,981,983</u>	<u>12,879,770</u>	<u>2,102,213</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(363,480)	3,144,798	3,508,278
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(210,000)	(210,000)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(210,000)</u>	<u>(210,000)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(573,480)	2,934,798	3,508,278
<i>Fund Balance (Deficit) Beginning of Year</i>	16,705,276	16,705,276	-
Prior Year Encumbrances Appropriated	785,878	785,878	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 16,917,674</u>	<u>\$ 20,425,952</u>	<u>\$ 3,508,278</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Job and Family Services  
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 7,165,626	\$ 7,355,761	\$ 190,135
Other	36,961	176,246	139,285
<i>Total Revenues</i>	<u>7,202,587</u>	<u>7,532,007</u>	<u>329,420</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	4,181,624	3,951,024	230,600
Contractual Services	4,173,546	3,567,399	606,147
Materials and Supplies	81,155	43,486	37,669
Capital Outlay	84,436	50,483	33,953
Other	300,350	274,872	25,478
<i>Total Expenditures</i>	<u>8,821,111</u>	<u>7,887,264</u>	<u>933,847</u>
<i>Net Change in Fund Balance</i>	(1,618,524)	(355,257)	1,263,267
<i>Fund Balance (Deficit) Beginning of Year</i>	1,282,117	1,282,117	-
Prior Year Encumbrances Appropriated	403,289	403,289	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 66,882</u>	<u>\$ 1,330,149</u>	<u>\$ 1,263,267</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 1,600,000	\$ 1,660,427	\$ 60,427
Charges for Services	3,209,000	3,529,830	320,830
Intergovernmental	187,096	298,742	111,646
Other	11,500	25,805	14,305
<i>Total Revenues</i>	<u>5,007,596</u>	<u>5,514,804</u>	<u>507,208</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	5,756,922	5,079,661	677,261
Contractual Services	1,114,101	956,668	157,433
Materials and Supplies	577,561	560,474	17,087
Capital Outlay	46,571	16,498	30,073
Other	209,686	150,349	59,337
<i>Total Expenditures</i>	<u>7,704,841</u>	<u>6,763,650</u>	<u>941,191</u>
<i>Net Change in Fund Balance</i>	(2,697,245)	(1,248,846)	1,448,399
<i>Fund Balance (Deficit) Beginning of Year</i>	3,409,198	3,409,198	-
Prior Year Encumbrances Appropriated	288,048	288,048	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,000,001</u>	<u>\$ 2,448,400</u>	<u>\$ 1,448,399</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 3,870,000	\$ 4,089,896	\$ 219,896
Charges for Services	910,000	1,033,000	123,000
Intergovernmental	5,485,328	5,523,381	38,053
Interest	200	14,092	13,892
Contributions and Donations	20,000	34,472	14,472
Other	20,000	292,867	272,867
<i>Total Revenues</i>	<u>10,305,528</u>	<u>10,987,708</u>	<u>682,180</u>
<b>Expenditures</b>			
Current:			
Human Services			
Personal Services	5,902,077	5,253,272	648,805
Contractual Services	5,788,310	5,601,193	187,117
Materials and Supplies	39,378	25,983	13,395
Capital Outlay	49,408	49,408	-
Other	436,040	250,280	185,760
<i>Total Expenditures</i>	<u>12,215,213</u>	<u>11,180,136</u>	<u>1,035,077</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,909,685)	(192,428)	1,717,257
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(815,398)	-	815,398
<i>Total Other Financing Sources (Uses)</i>	<u>(815,398)</u>	<u>-</u>	<u>815,398</u>
<i>Net Change in Fund Balance</i>	(2,725,083)	(192,428)	2,532,655
<i>Fund Balance (Deficit) Beginning of Year</i>	8,706,986	8,706,986	-
Prior Year Encumbrances Appropriated	621,814	621,814	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6,603,717</u>	<u>\$ 9,136,372</u>	<u>\$ 2,532,655</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ (1,350)	\$ (1,350)	\$ -
<i>Total Revenues</i>	<u>(1,350)</u>	<u>(1,350)</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	210,000	168,566	41,434
Other	836,340	57,380	778,960
Total Legislative and Executive:	<u>1,046,340</u>	<u>225,946</u>	<u>820,394</u>
Other			
Contractual Services	11,221,097	-	11,221,097
Total Other	<u>11,221,097</u>	<u>-</u>	<u>11,221,097</u>
Total General Government	<u>12,267,437</u>	<u>225,946</u>	<u>12,041,491</u>
<i>Total Expenditures</i>	<u>12,267,437</u>	<u>225,946</u>	<u>12,041,491</u>
<i>Net Change in Fund Balance</i>	(12,268,787)	(227,296)	12,041,491
<i>Fund Balance (Deficit) Beginning of Year</i>	12,221,097	12,221,097	-
Prior Year Encumbrances Appropriated	47,690	47,690	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 12,041,491</u>	<u>\$ 12,041,491</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 160,000	\$ 174,904	\$ 14,904
Other	9,000	7,502	(1,498)
<i>Total Revenues</i>	<u>169,000</u>	<u>182,406</u>	<u>13,406</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	170,301	147,664	22,637
Contractual Services	25,000	23,000	2,000
Materials and Supplies	10,000	7,061	2,939
Other	238,086	45,183	192,903
<i>Total Expenditures</i>	<u>443,387</u>	<u>222,908</u>	<u>220,479</u>
<i>Net Change in Fund Balance</i>	(274,387)	(40,502)	233,885
<i>Fund Balance (Deficit) Beginning of Year</i>	239,580	239,580	-
Prior Year Encumbrances Appropriated	34,808	34,808	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 233,886</u>	<u>\$ 233,885</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,600,000	\$ 1,625,813	\$ 25,813
Licenses and Permits	-	20	20
Other	10,000	10,976	976
<i>Total Revenues</i>	<u>1,610,000</u>	<u>1,636,809</u>	<u>26,809</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Real Estate Assessment			
Personal Services	945,692	897,053	48,639
Contractual Services	731,230	602,252	128,978
Materials and Supplies	7,094	7,000	94
Other	98,272	63,358	34,914
<i>Total Expenditures</i>	<u>1,782,288</u>	<u>1,569,663</u>	<u>212,625</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(172,288)	67,146	239,434
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(2,185,733)	-	2,185,733
<i>Net Change in Fund Balance</i>	(2,358,021)	67,146	2,425,167
<i>Fund Balance (Deficit) Beginning of Year</i>	1,899,924	1,899,924	-
Prior Year Encumbrances Appropriated	458,097	458,097	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,425,167</u>	<u>\$ 2,425,167</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 13,663	\$ 13,663	\$ -
<i>Total Revenues</i>	<u>13,663</u>	<u>13,663</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Other	109,846	51,138	58,708
<i>Total Expenditures</i>	<u>109,846</u>	<u>51,138</u>	<u>58,708</u>
<i>Net Change in Fund Balance</i>	(96,183)	(37,475)	58,708
<i>Fund Balance (Deficit) Beginning of Year</i>	3,677	3,677	-
Prior Year Encumbrances Appropriated	<u>92,506</u>	<u>92,506</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 58,708</u>	<u>\$ 58,708</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Licenses and Permits	\$ 332,000	\$ 345,458	\$ 13,458
Fines and Forfeitures	6,000	11,642	5,642
Intergovernmental	2,500	2,500	-
Rent	9,000	8,760	(240)
Contributions and Donations	66,500	89,068	22,568
Other	42,000	27,108	(14,892)
<i>Total Revenues</i>	<u>458,000</u>	<u>484,536</u>	<u>26,536</u>
<b>Expenditures</b>			
Current:			
Health			
Healthcare			
Personal Services	552,406	542,809	9,597
Contractual Services	31,388	26,488	4,900
Materials and Supplies	23,822	17,684	6,138
Capital Outlay	5,766	5,766	-
Other	50,495	48,397	2,098
Total Healthcare	<u>663,877</u>	<u>641,144</u>	<u>22,733</u>
Sheriff			
Other	201,715	79,496	122,219
Total Sheriff	<u>201,715</u>	<u>79,496</u>	<u>122,219</u>
Total Health	<u>865,592</u>	<u>720,640</u>	<u>144,952</u>
<i>Total Expenditures</i>	<u>865,592</u>	<u>720,640</u>	<u>144,952</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(407,592)	(236,104)	171,488
<b>Other Financing Sources (Uses)</b>			
Transfers In	225,000	225,000	-
<b>Total Other Financing Sources (Uses)</b>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(182,592)	(11,104)	171,488
<i>Fund Balance (Deficit) Beginning of Year</i>	161,085	161,085	-
Prior Year Encumbrances Appropriated	44,505	44,505	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 22,998</u>	<u>\$ 194,486</u>	<u>\$ 171,488</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 9,566	\$ 9,566	\$ -
Intergovernmental	1,028,338	1,028,338	-
Other	27,452	27,452	-
<i>Total Revenues</i>	<u>1,065,356</u>	<u>1,065,356</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	1,008,508	1,008,508	-
Other	24,006	24,010	(4)
Total Public Safety	<u>1,032,514</u>	<u>1,032,518</u>	<u>(4)</u>
Health			
Personal Services	21,098	20,443	655
Contractual Services	53,080	23,693	29,387
Total Health	<u>74,178</u>	<u>44,136</u>	<u>30,042</u>
<i>Total Expenditures</i>	<u>1,106,692</u>	<u>1,076,654</u>	<u>30,038</u>
<i>Net Change in Fund Balance</i>	(41,336)	(11,298)	30,038
<i>Fund Balance (Deficit) Beginning of Year</i>	(171,386)	(171,386)	-
Prior Year Encumbrances Appropriated	212,722	212,722	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,038</u>	<u>\$ 30,038</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 301,753	\$ 309,027	\$ 7,274
Intergovernmental	1,106,684	1,107,339	655
Other	70,000	62,734	(7,266)
<i>Total Revenues</i>	<u>1,478,437</u>	<u>1,479,100</u>	<u>663</u>
<b>Expenditures</b>			
Current:			
Human Services			
Child Support Enforcement			
Personal Services	1,696,624	1,483,120	213,504
Contractual Services	196,516	134,240	62,276
Materials and Supplies	29,936	14,407	15,529
Capital Outlay	30,000	23,784	6,216
Other	79,688	49,058	30,630
<i>Total Expenditures</i>	<u>2,032,764</u>	<u>1,704,609</u>	<u>328,155</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(554,327)	(225,509)	328,818
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(1,118,633)	-	1,118,633
<i>Total Other Financing Sources (Uses)</i>	<u>(1,118,633)</u>	<u>-</u>	<u>1,118,633</u>
<i>Net Change in Fund Balance</i>	(1,672,960)	(225,509)	1,447,451
<i>Fund Balance (Deficit) Beginning of Year</i>	1,662,815	1,662,815	-
Prior Year Encumbrances Appropriated	10,145	10,145	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,447,451</u>	<u>\$ 1,447,451</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 254,946	\$ 269,107	\$ 14,161
Interest	250	11,739	11,489
Other	30,186	25,886	(4,300)
<i>Total Revenues</i>	<u>285,382</u>	<u>306,732</u>	<u>21,350</u>
<b>Expenditures</b>			
Current:			
Economic Development and Assistance			
Capital Outlay	461,466	253,044	208,422
Other	55,757	2,390	53,367
<i>Total Expenditures</i>	<u>517,223</u>	<u>255,434</u>	<u>261,789</u>
<i>Net Change in Fund Balance</i>	(231,841)	51,298	283,139
<i>Fund Balance (Deficit) Beginning of Year</i>	105,980	105,980	-
Prior Year Encumbrances Appropriated	<u>125,861</u>	<u>125,861</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 283,139</u>	<u>\$ 283,139</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Special Assessments	\$ 1,820	\$ 1,824	\$ 4
<i>Total Revenues</i>	<u>1,820</u>	<u>1,824</u>	<u>4</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	54,413	-	54,413
<i>Total Expenditures</i>	<u>54,413</u>	<u>-</u>	<u>54,413</u>
<i>Net Change in Fund Balance</i>	(52,593)	1,824	54,417
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>52,593</u>	<u>52,593</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 54,417</u>	<u>\$ 54,417</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 1,750	\$ 1,754	\$ 4
Intergovernmental	21,548	21,548	-
Other	-	162	162
<i>Total Revenues</i>	<u>23,298</u>	<u>23,464</u>	<u>166</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	21,698	20,613	1,085
Materials and Supplies	1,900	852	1,048
Other	29,442	2,175	27,267
<i>Total Expenditures</i>	<u>53,040</u>	<u>23,640</u>	<u>29,400</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(29,742)	(176)	29,566
<i>Net Change in Fund Balance</i>	(29,742)	(176)	29,566
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>29,742</u>	<u>29,742</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 29,566</u>	<u>\$ 29,566</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 250	\$ 393	\$ 143
<i>Total Revenues</i>	<u>250</u>	<u>393</u>	<u>143</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	3,824	-	3,824
<i>Total Expenditures</i>	<u>3,824</u>	<u>-</u>	<u>3,824</u>
<i>Net Change in Fund Balance</i>	(3,574)	393	3,967
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>3,574</u>	<u>3,574</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,967</u>	<u>\$ 3,967</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, 2023*

	Final Budget	Actual	Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 595	\$ 595
Fines and Forfeitures	15,000	30,874	15,874
<i>Total Revenues</i>	<u>15,000</u>	<u>31,469</u>	<u>16,469</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	150,836	-	150,836
<i>Total Expenditures</i>	<u>150,836</u>	<u>-</u>	<u>150,836</u>
<i>Net Change in Fund Balance</i>	(135,836)	31,469	167,305
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>135,838</u>	<u>135,838</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 167,307</u>	<u>\$ 167,305</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Probation Services  
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 24,000	\$ 27,264	\$ 3,264
Fines and Forfeitures	-	150	150
<i>Total Revenues</i>	<u>24,000</u>	<u>27,414</u>	<u>3,414</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	174,230	14,111	160,119
<i>Total Expenditures</i>	<u>174,230</u>	<u>14,111</u>	<u>160,119</u>
<i>Net Change in Fund Balance</i>	(150,230)	13,303	163,533
<i>Fund Balance (Deficit) Beginning of Year</i>	147,730	147,730	-
Prior Year Encumbrances Appropriated	<u>2,500</u>	<u>2,500</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 163,533</u>	<u>\$ 163,533</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 604,946	\$ 604,945	\$ (1)
<i>Total Revenues</i>	<u>604,946</u>	<u>604,945</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	1,306,188	769,951	536,237
Materials and Supplies	75,297	15,088	60,209
Other	25,446	10,000	15,446
<i>Total Expenditures</i>	<u>1,406,931</u>	<u>795,039</u>	<u>611,892</u>
<i>Net Change in Fund Balance</i>	(801,985)	(190,094)	611,891
<i>Fund Balance (Deficit) Beginning of Year</i>	605,817	605,817	-
Prior Year Encumbrances Appropriated	<u>196,168</u>	<u>196,168</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 611,891</u>	<u>\$ 611,891</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 96,022	\$ 1,022
<i>Total Revenues</i>	<u>95,000</u>	<u>96,022</u>	<u>1,022</u>
<b>Expenditures</b>			
Current:			
Public Works			
Personal Services	99,844	98,360	1,484
Materials and Supplies	377	300	77
Contractual Services	10,522	10,522	-
Other	6,906	3,099	3,807
<i>Total Expenditures</i>	<u>117,649</u>	<u>112,281</u>	<u>5,368</u>
<i>Net Change in Fund Balance</i>	(22,649)	(16,259)	6,390
<i>Fund Balance (Deficit) Beginning of Year</i>	14,759	14,759	-
Prior Year Encumbrances Appropriated	<u>7,890</u>	<u>7,890</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 6,390</u>	<u>\$ 6,390</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 29,000	\$ 30,167	\$ 1,167
<i>Total Revenues</i>	<u>29,000</u>	<u>30,167</u>	<u>1,167</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	58,352	29,352	29,000
<i>Total Expenditures</i>	<u>58,352</u>	<u>29,352</u>	<u>29,000</u>
<i>Net Change in Fund Balance</i>	(29,352)	815	30,167
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>29,352</u>	<u>29,352</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 30,167</u>	<u>\$ 30,167</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 275,042	\$ 256,762	\$ (18,280)
<i>Total Revenues</i>	<u>275,042</u>	<u>256,762</u>	<u>(18,280)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	282,962	271,044	11,918
<i>Total Expenditures</i>	<u>282,962</u>	<u>271,044</u>	<u>11,918</u>
<i>Excess of Revenues Under Expenditures</i>	(7,920)	(14,282)	(6,362)
<b>Other Financing Sources</b>			
Transfers In	-	18,280	18,280
Transfers Out	(14,563)	(14,563)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(14,563)</u>	<u>3,717</u>	<u>18,280</u>
<i>Net Change in Fund Balance</i>	(22,483)	(10,565)	11,918
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>22,485</u>	<u>22,485</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 11,920</u>	<u>\$ 11,918</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 186,108	\$ 214,131	\$ 28,023
Other	-	3,424	3,424
<i>Total Revenues</i>	186,108	217,555	31,447
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	100,200	99,266	934
Contractual Services	65,713	65,571	142
Other	125,751	119,437	6,314
<i>Total Expenditures</i>	291,664	284,274	7,390
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(105,556)	(66,719)	38,837
<b>Other Financing Sources (Uses)</b>			
Transfers In	50,000	50,000	-
<i>Total Other Financing Sources (Uses)</i>	50,000	50,000	-
<i>Net Change in Fund Balance</i>	(55,556)	(16,719)	38,837
<i>Fund Balance (Deficit) Beginning of Year</i>	42,162	42,162	-
Prior Year Encumbrances Appropriated	21,505	21,505	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 8,111	\$ 46,948	\$ 38,837

**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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 230,280	\$ 56,867	\$ (173,413)
<i>Total Revenues</i>	<u>230,280</u>	<u>56,867</u>	<u>(173,413)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	257,556	226,007	31,549
Other	75,932	-	75,932
<i>Total Expenditures</i>	<u>333,488</u>	<u>226,007</u>	<u>107,481</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(103,208)</u>	<u>(169,140)</u>	<u>(65,932)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	211,000	211,000
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>211,000</u>	<u>211,000</u>
<i>Net Change in Fund Balance</i>	(103,208)	41,860	145,068
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>103,210</u>	<u>103,210</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2</u>	<u>\$ 145,070</u>	<u>\$ 145,068</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 114,627	\$ 114,627	\$ -
<i>Total Revenues</i>	<u>114,627</u>	<u>114,627</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	110,634	89,381	21,253
Contractual Services	15,195	15,067	128
Capital Outlay	16,750	16,750	-
Other	21,092	21,093	(1)
<i>Total Expenditures</i>	<u>163,671</u>	<u>142,291</u>	<u>21,380</u>
<i>Net Change in Fund Balance</i>	(49,044)	(27,664)	21,380
<i>Fund Balance (Deficit) Beginning of Year</i>	49,042	49,042	-
Prior Year Encumbrances Appropriated	<u>2</u>	<u>2</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 21,380</u>	<u>\$ 21,380</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 46,314	\$ 29,896	\$ (16,418)
<i>Total Revenues</i>	<u>46,314</u>	<u>29,896</u>	<u>(16,418)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	59,028	59,028	-
Other	1,523	1,523	-
<i>Total Expenditures</i>	<u>60,551</u>	<u>60,551</u>	<u>-</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(14,237)	(30,655)	(16,418)
<b>Other Financing Sources (Uses)</b>			
Transfers In	12,000	14,910	2,910
Transfers Out	(270)	(270)	-
<i>Total Other Financing Sources (Uses)</i>	<u>11,730</u>	<u>14,640</u>	<u>2,910</u>
<i>Net Change in Fund Balance</i>	(2,507)	(16,015)	(13,508)
<i>Fund Balance (Deficit) Beginning of Year</i>	(24,430)	(24,430)	-
Prior Year Encumbrances Appropriated	26,938	26,938	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ (13,507)</u>	<u>\$ (13,508)</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 135,000	\$ 143,080	\$ 8,080
<i>Total Revenues</i>	<u>135,000</u>	<u>143,080</u>	<u>8,080</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	95,810	92,127	3,683
Contractual Services	178,438	4,175	174,263
<i>Total Expenditures</i>	<u>274,248</u>	<u>96,302</u>	<u>177,946</u>
<i>Net Change in Fund Balance</i>	(139,248)	46,778	186,026
<i>Fund Balance (Deficit) Beginning of Year</i>	135,860	135,860	-
Prior Year Encumbrances Appropriated	3,388	3,388	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 186,026</u>	<u>\$ 186,026</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 145,000	\$ 195,642	\$ 50,642
<i>Total Revenues</i>	<u>145,000</u>	<u>195,642</u>	<u>50,642</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	138,300	79,454	58,846
Other	189,947	51,197	138,750
<i>Total Expenditures</i>	<u>328,247</u>	<u>130,651</u>	<u>197,596</u>
<i>Net Change in Fund Balance</i>	(183,247)	64,991	248,238
<i>Fund Balance (Deficit) Beginning of Year</i>	266,255	266,255	-
Prior Year Encumbrances Appropriated	<u>16,996</u>	<u>16,996</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 100,004</u>	<u>\$ 348,242</u>	<u>\$ 248,238</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 118,183	\$ 118,183	\$ -
<i>Total Revenues</i>	<u>118,183</u>	<u>118,183</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Other	126,571	126,571	-
<i>Total Expenditures</i>	<u>126,571</u>	<u>126,571</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(8,388)	(8,388)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	2,183	2,183	-
Prior Year Encumbrances Appropriated	<u>6,205</u>	<u>6,205</u>	<u>-</u>
<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  
Indigent Fee Assessment  
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,700	\$ 11,123	\$ 423
<i>Total Revenues</i>	<u>10,700</u>	<u>11,123</u>	<u>423</u>
<b>Expenditures</b>			
Current:			
Health			
Other	11,543	11,253	290
<i>Total Expenditures</i>	<u>11,543</u>	<u>11,253</u>	<u>290</u>
<i>Net Change in Fund Balance</i>	(843)	(130)	713
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>843</u>	<u>843</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 713</u>	<u>\$ 713</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 18,665	\$ 18,665	\$ -
<i>Total Revenues</i>	<u>18,665</u>	<u>18,665</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Capital Outlay	126,548	60,903	65,645
<i>Total Expenditures</i>	<u>126,548</u>	<u>60,903</u>	<u>65,645</u>
<i>Net Change in Fund Balance</i>	(107,883)	(42,238)	65,645
<i>Fund Balance (Deficit) Beginning of Year</i>	8,899	8,899	-
Prior Year Encumbrances Appropriated	<u>98,984</u>	<u>98,984</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 65,645</u>	<u>\$ 65,645</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 3,243	\$ 3,243	\$ -
<i>Total Revenues</i>	<u>3,243</u>	<u>3,243</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	44,616	29,149	15,467
<i>Total Expenditures</i>	<u>44,616</u>	<u>29,149</u>	<u>15,467</u>
<i>Net Change in Fund Balance</i>	(41,373)	(25,906)	15,467
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	41,373	41,373	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 15,467</u>	<u>\$ 15,467</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 12,666	\$ 12,666
<i>Total Revenues</i>	-	12,666	12,666
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	16,639	-	16,639
<i>Total Expenditures</i>	16,639	-	16,639
<i>Net Change in Fund Balance</i>	(16,639)	12,666	29,305
<i>Fund Balance (Deficit) Beginning of Year</i>	16,639	16,639	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 29,305	\$ 29,305

**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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 157,433	\$ 157,534	\$ 101
Other	100	-	(100)
<i>Total Revenues</i>	<u>157,533</u>	<u>157,534</u>	<u>1</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	29,000	26,934	2,066
Materials and Supplies	89,679	88,337	1,342
Other	235,516	130,016	105,500
<i>Total Expenditures</i>	<u>354,195</u>	<u>245,287</u>	<u>108,908</u>
<i>Net Change in Fund Balance</i>	(196,662)	(87,753)	108,909
<i>Fund Balance (Deficit) Beginning of Year</i>	252,923	252,923	-
Prior Year Encumbrances Appropriated	43,674	43,674	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 99,935</u>	<u>\$ 208,844</u>	<u>\$ 108,909</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 8,000	\$ 10,350	\$ 2,350
Fines and Forfeitures	5,014	2,664	(2,350)
<i>Total Revenues</i>	<u>13,014</u>	<u>13,014</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	37,868	26,000	11,868
Other	11,717	900	10,817
<i>Total Expenditures</i>	<u>49,585</u>	<u>26,900</u>	<u>22,685</u>
<i>Net Change in Fund Balance</i>	(36,571)	(13,886)	22,685
<i>Fund Balance (Deficit) Beginning of Year</i>	35,171	35,171	-
Prior Year Encumbrances Appropriated	1,400	1,400	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 22,685</u>	<u>\$ 22,685</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ -	\$ 452	\$ 452
<i>Total Revenues</i>	<u>-</u>	<u>452</u>	<u>452</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Other	4,527	712	3,815
<i>Total Expenditures</i>	<u>4,527</u>	<u>712</u>	<u>3,815</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(4,527)	(260)	4,267
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(56,216)	-	56,216
Total Other Financing Sources (Uses)	<u>(56,216)</u>	<u>-</u>	<u>56,216</u>
<i>Net Change in Fund Balance</i>	(60,743)	(260)	60,483
<i>Fund Balance (Deficit) Beginning of Year</i>	56,222	56,222	-
Prior Year Encumbrances Appropriated	<u>4,527</u>	<u>4,527</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6</u>	<u>\$ 60,489</u>	<u>\$ 60,483</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 248,960	\$ 262,948	\$ 13,988
<i>Total Revenues</i>	<u>248,960</u>	<u>262,948</u>	<u>13,988</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Personal Services	13,250	-	13,250
Contractual Services	10,000	5,942	4,058
Capital Outlay	<u>422,023</u>	<u>301,764</u>	<u>120,259</u>
<i>Total Expenditures</i>	<u>445,273</u>	<u>307,706</u>	<u>137,567</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(196,313)	(44,758)	151,555
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(494,406)</u>	-	494,406
<i>Total Other Financing Sources (Uses)</i>	<u>(494,406)</u>	<u>-</u>	<u>494,406</u>
<i>Net Change in Fund Balance</i>	(690,719)	(44,758)	645,961
<i>Fund Balance (Deficit) Beginning of Year</i>	967,835	967,835	-
Prior Year Encumbrances Appropriated	<u>22,882</u>	<u>22,882</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 299,998</u>	<u>\$ 945,959</u>	<u>\$ 645,961</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 69,207	\$ 89,220	\$ 20,013
<i>Total Revenues</i>	<u>69,207</u>	<u>89,220</u>	<u>20,013</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Personal Services	74,569	65,369	9,200
Materials and Supplies	22,214	-	22,214
Other	3,075	395	2,680
Total General Government	<u>99,858</u>	<u>65,764</u>	<u>34,094</u>
Public Safety			
Sheriff			
Personal Services	77,720	50,939	26,781
Other	18,614	2,628	15,986
Total Public Safety	<u>96,334</u>	<u>53,567</u>	<u>42,767</u>
<i>Total Expenditures</i>	<u>196,192</u>	<u>119,331</u>	<u>76,861</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(126,985)	(30,111)	96,874
<b>Other Financing Sources (Uses)</b>			
Transfers In	35,571	35,571	-
<i>Total Other Financing Sources (Uses)</i>	<u>35,571</u>	<u>35,571</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(91,414)	5,460	96,874
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>91,414</u>	<u>91,414</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 96,874</u>	<u>\$ 96,874</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 10,378	\$ 378
Other	-	46,996	46,996
<i>Total Revenues</i>	<u>10,000</u>	<u>57,374</u>	<u>47,374</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	7,560	7,249	311
Other	36,423	46,996	(10,573)
<i>Total Expenditures</i>	<u>43,983</u>	<u>54,245</u>	<u>(10,262)</u>
<i>Net Change in Fund Balance</i>	(33,983)	3,129	37,112
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>33,983</u>	<u>33,983</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 37,112</u>	<u>\$ 37,112</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, 2023*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 19,000	\$ 19,112	\$ 112
<i>Total Revenues</i>	<u>19,000</u>	<u>19,112</u>	<u>112</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	33,363	22,865	10,498
<i>Total Expenditures</i>	<u>33,363</u>	<u>22,865</u>	<u>10,498</u>
<i>Net Change in Fund Balance</i>	(14,363)	(3,753)	10,610
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>14,363</u>	<u>14,363</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 10,610</u>	<u>\$ 10,610</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$ 16,000	\$ 24,262	\$ 8,262
<i>Total Revenues</i>	<u>16,000</u>	<u>24,262</u>	<u>8,262</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	58,840	31,660	27,180
<i>Total Expenditures</i>	<u>58,840</u>	<u>31,660</u>	<u>27,180</u>
<i>Net Change in Fund Balance</i>	(42,840)	(7,398)	35,442
<i>Fund Balance (Deficit) Beginning of Year</i>	22,245	22,245	-
Prior Year Encumbrances Appropriated	20,595	20,595	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,442</u>	<u>\$ 35,442</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,875	\$ 2,875	\$ -
<i>Total Revenues</i>	<u>2,875</u>	<u>2,875</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	18,447	2,000	16,447
<i>Total Expenditures</i>	<u>18,447</u>	<u>2,000</u>	<u>16,447</u>
<i>Net Change in Fund Balance</i>	(15,572)	875	16,447
<i>Fund Balance (Deficit) Beginning of Year</i>	584	584	-
Prior Year Encumbrances Appropriated	<u>14,988</u>	<u>14,988</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 16,447</u>	<u>\$ 16,447</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 17,000	\$ 18,915	\$ 1,915
<i>Total Revenues</i>	<u>17,000</u>	<u>18,915</u>	<u>1,915</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Contractual Services	127,437	2,000	125,437
<i>Total Expenditures</i>	<u>127,437</u>	<u>2,000</u>	<u>125,437</u>
<i>Net Change in Fund Balance</i>	(110,437)	16,915	127,352
<i>Fund Balance (Deficit) Beginning of Year</i>	3,371	3,371	-
Prior Year Encumbrances Appropriated	<u>107,067</u>	<u>107,067</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 127,353</u>	<u>\$ 127,352</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,000	\$ 1,113	\$ 113
<i>Total Revenues</i>	<u>1,000</u>	<u>1,113</u>	<u>113</u>
<b>Expenditures</b>			
Current:			
Public Works			
Other	6,833	1,500	5,333
<i>Total Expenditures</i>	<u>6,833</u>	<u>1,500</u>	<u>5,333</u>
<i>Net Change in Fund Balance</i>	(5,833)	(387)	5,446
<i>Fund Balance (Deficit) Beginning of Year</i>	108	108	-
Prior Year Encumbrances Appropriated	5,725	5,725	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,446</u>	<u>\$ 5,446</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 226,880	\$ 227,190	\$ 310
<i>Total Revenues</i>	<u>226,880</u>	<u>227,190</u>	<u>310</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	100,697	83,417	17,280
Contractual Services	221,845	156,044	65,801
Other	25,732	20,026	5,706
<i>Total Expenditures</i>	<u>348,274</u>	<u>259,487</u>	<u>88,787</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(121,394)	(32,297)	89,097
<b>Other Financing Sources</b>			
Transfers Out	(18,280)	(18,280)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(18,280)</u>	<u>(18,280)</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(139,674)	(50,577)	89,097
<i>Fund Balance (Deficit) Beginning of Year</i>	127,507	127,507	-
Prior Year Encumbrances Appropriated	12,167	12,167	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 89,097</u>	<u>\$ 89,097</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 21,135	\$ 21,135	\$ -
<i>Total Revenues</i>	<u>21,135</u>	<u>21,135</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Other	27,501	27,298	203
<i>Total Expenditures</i>	<u>27,501</u>	<u>27,298</u>	<u>203</u>
<i>Net Change in Fund Balance</i>	(6,366)	(6,163)	203
<i>Fund Balance (Deficit) Beginning of Year</i>	4,756	4,756	-
Prior Year Encumbrances Appropriated	1,610	1,610	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 203</u>	<u>\$ 203</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 85,462	\$ 85,462	\$ -
<i>Total Revenues</i>	<u>85,462</u>	<u>85,462</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Judicial			
Contractual Services	94,800	89,770	5,030
Other	10,956	10,000	956
<i>Total Expenditures</i>	<u>105,756</u>	<u>99,770</u>	<u>5,986</u>
<i>Net Change in Fund Balance</i>	(20,294)	(14,308)	5,986
<i>Fund Balance (Deficit) Beginning of Year</i>	(72,650)	(72,650)	-
Prior Year Encumbrances Appropriated	92,944	92,944	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 5,986</u>	<u>\$ 5,986</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 120,000	\$ 174,690	\$ 54,690
<i>Total Revenues</i>	<u>120,000</u>	<u>174,690</u>	<u>54,690</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Personal Services	107,015	72,105	34,910
Contractual Services	288,981	77,008	211,973
<i>Total Expenditures</i>	<u>395,996</u>	<u>149,113</u>	<u>246,883</u>
<i>Net Change in Fund Balance</i>	(275,996)	25,577	301,573
<i>Fund Balance (Deficit) Beginning of Year</i>	257,688	257,688	-
Prior Year Encumbrances Appropriated	18,308	18,308	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 301,573</u>	<u>\$ 301,573</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Miscellaneous State Grants  
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 495,972	\$ 495,973	\$ 1
<i>Total Revenues</i>	<u>495,972</u>	<u>495,973</u>	<u>1</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Maintenance and Operations	334,538	-	334,538
Other	161,434	161,434	-
<i>Total Expenditures</i>	<u>495,972</u>	<u>161,434</u>	<u>334,538</u>
<i>Net Change in Fund Balance</i>	-	334,539	334,539
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 334,539</u>	<u>\$ 334,539</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Opioid Settlement  
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ -	\$ 111,133	\$ 111,133
<i>Total Revenues</i>	<u>-</u>	<u>111,133</u>	<u>111,133</u>
<b>Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	111,133	111,133
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 111,133</u></u>	<u><u>\$ 111,133</u></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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current:			
Public Safety			
Other	11,741	-	11,741
<i>Total Expenditures</i>	<u>11,741</u>	<u>-</u>	<u>11,741</u>
<i>Net Change in Fund Balance</i>	(11,741)	-	11,741
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>11,741</u>	<u>11,741</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,741</u>	<u>\$ 11,741</u>

**Wayne County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recorder's Equipment  
For the Year Ended December 31, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 57,465	\$ 59,233	\$ 1,768
<i>Total Revenues</i>	<u>57,465</u>	<u>59,233</u>	<u>1,768</u>
<b>Expenditures</b>			
Current:			
General Government			
Legislative and Executive			
Contractual Services	161,257	50,000	111,257
Other	15,998	15,674	324
<i>Total Expenditures</i>	<u>177,255</u>	<u>65,674</u>	<u>111,581</u>
<i>Net Change in Fund Balance</i>	(119,790)	(6,441)	113,349
<i>Fund Balance (Deficit) Beginning of Year</i>	62,307	62,307	-
Prior Year Encumbrances Appropriated	57,483	57,483	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 113,349</u>	<u>\$ 113,349</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 670,807	\$ 670,807	\$ -
<i>Total Revenues</i>	<u>670,807</u>	<u>670,807</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Personal Services	567,300	546,344	20,956
Contractual Services	23,231	9,819	13,412
Materials and Supplies	17,641	12,000	5,641
Capital Outlay	2,242	1,000	1,242
Other	200,073	161,331	38,742
<i>Total Expenditures</i>	<u>810,487</u>	<u>730,494</u>	<u>79,993</u>
<i>Net Change in Fund Balance</i>	(139,680)	(59,687)	79,993
<i>Fund Balance (Deficit) Beginning of Year</i>	589,512	589,512	-
Prior Year Encumbrances Appropriated	<u>20,975</u>	<u>20,975</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 470,807</u>	<u>\$ 550,800</u>	<u>\$ 79,993</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 100	\$ 219	\$ 119
<i>Total Revenues</i>	<u>100</u>	<u>219</u>	<u>119</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Other	8,573	1,054	7,519
<i>Total Expenditures</i>	<u>8,573</u>	<u>1,054</u>	<u>7,519</u>
<i>Net Change in Fund Balance</i>	(8,473)	(835)	7,638
<i>Fund Balance (Deficit) Beginning of Year</i>	6,974	6,974	-
Prior Year Encumbrances Appropriated	<u>1,500</u>	<u>1,500</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 7,639</u>	<u>\$ 7,638</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$ 5,000	\$ 20,000	\$ 15,000
<i>Total Revenues</i>	<u>5,000</u>	<u>20,000</u>	<u>15,000</u>
<b>Expenditures</b>			
Current:			
General Government:			
Other:			
Public Safety			
Personal Services	1,611,067	-	1,611,067
<i>Total Expenditures</i>	<u>1,611,067</u>	<u>-</u>	<u>1,611,067</u>
<i>Net Change in Fund Balance</i>	(1,606,067)	20,000	1,626,067
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>1,606,067</u>	<u>1,606,067</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,626,067</u>	<u>\$ 1,626,067</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 633,498	\$ 654,323	\$ 20,825
Intergovernmental	(605)	11,811	12,416
Other	107,672	112,000	4,328
<i>Total Revenues</i>	<u>740,565</u>	<u>778,134</u>	<u>37,569</u>
<b>Expenditures</b>			
Current:			
General Government:			
Public Safety			
Personal Services	765,798	665,918	99,880
Capital Outlay	9,000	5,430	3,570
Other	346,342	80,307	266,035
<i>Total Expenditures</i>	<u>1,121,140</u>	<u>751,655</u>	<u>369,485</u>
<i>Net Change in Fund Balance</i>	(380,575)	26,479	407,054
<i>Fund Balance (Deficit) Beginning of Year</i>	348,451	348,451	-
Prior Year Encumbrances Appropriated	<u>32,124</u>	<u>32,124</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 407,054</u>	<u>\$ 407,054</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Debt Service:			
Principal Retirement	37,696	37,696	-
Interest and Fiscal Charges	14,000	-	14,000
<i>Total Expenditures</i>	<u>51,696</u>	<u>37,696</u>	<u>14,000</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(51,696)	(37,696)	14,000
<b>Other Financing Sources (Uses)</b>			
Transfers In	37,696	37,696	-
<i>Total Other Financing Sources (Uses)</i>	<u>37,696</u>	<u>37,696</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(14,000)	-	14,000
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>14,000</u>	<u>14,000</u>	<u>-</u>
<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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 432,945	\$ 270,120	\$ (162,825)
Rental Income	30,000	45,450	15,450
<i>Total Revenues</i>	<u>462,945</u>	<u>315,570</u>	<u>(147,375)</u>
<b>Expenditures</b>			
Capital Outlay			
Contractual Services	19,012,938	3,522,278	15,490,660
Capital Outlay	6,875,112	4,682,278	2,192,834
<i>Total Expenditures</i>	<u>25,888,050</u>	<u>8,204,556</u>	<u>17,683,494</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(25,425,105)	(7,888,986)	17,536,119
<b>Other Financing Sources (Uses)</b>			
Transfers In	706,000	5,360,000	4,654,000
Transfers Out	(5,000)	(5,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>701,000</u>	<u>5,355,000</u>	<u>4,654,000</u>
<i>Net Change in Fund Balance</i>	(24,724,105)	(2,533,986)	22,190,119
<i>Fund Balance (Deficit) Beginning of Year</i>	23,035,623	23,035,623	-
Prior Year Encumbrances Appropriated	2,287,461	2,287,461	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 598,979</u>	<u>\$ 22,789,098</u>	<u>\$ 22,190,119</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, 2023*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 500,000	\$ -	\$ (500,000)
<i>Total Revenues</i>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Capital Outlay	500,000	500,000	-
<i>Total Expenditures</i>	<u>500,000</u>	<u>500,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	(500,000)	(500,000)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (500,000)</u>	<u>\$ (500,000)</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 115,000	\$ 123,082	\$ 8,082
<i>Total Revenues</i>	<u>115,000</u>	<u>123,082</u>	<u>8,082</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Other	267,795	117,331	150,464
<i>Total Expenditures</i>	<u>267,795</u>	<u>117,331</u>	<u>150,464</u>
<i>Net Change in Fund Balance</i>	(152,795)	5,751	158,546
<i>Fund Balance (Deficit) Beginning of Year</i>	239,363	239,363	-
Prior Year Encumbrances Appropriated	13,431	13,431	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 99,999</u>	<u>\$ 258,545</u>	<u>\$ 158,546</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 3,414,189	\$ 1,469,251	\$ (1,944,938)
<i>Total Revenues</i>	<u>3,414,189</u>	<u>1,469,251</u>	<u>(1,944,938)</u>
<b>Expenditures</b>			
Current:			
Capital Outlay			
Contractual Services	2,712,552	2,712,552	-
Capital Outlay	718,842	718,842	-
<i>Total Expenditures</i>	<u>3,431,394</u>	<u>3,431,394</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(17,205)	(1,962,143)	(1,944,938)
<i>Fund Balance (Deficit) Beginning of Year</i>	(2,840,537)	(2,840,537)	-
Prior Year Encumbrances Appropriated	<u>2,857,742</u>	<u>2,857,742</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (1,944,938)</u>	<u>\$ (1,944,938)</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 356,396	\$ 65,554	\$ (290,842)
<i>Total Revenues</i>	<u>356,396</u>	<u>65,554</u>	<u>(290,842)</u>
<b>Expenditures</b>			
Current:			
Public Safety			
Contractual Services	<u>346,412</u>	<u>346,413</u>	<u>(1)</u>
Capital Outlay			
Other	<u>82,720</u>	<u>82,720</u>	<u>-</u>
<i>Total Expenditures</i>	<u>429,132</u>	<u>429,133</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	(72,736)	(363,579)	(290,843)
<i>Fund Balance (Deficit) Beginning of Year</i>	43,156	43,156	-
Prior Year Encumbrances Appropriated	<u>29,580</u>	<u>29,580</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (290,843)</u>	<u>\$ (290,843)</u>

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**COMBINING STATEMENTS FOR  
PROPRIETARY FUNDS**

**Wayne County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2023*

	Health Care	Self-Insurance Workers Compensation	Totals
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 1,886,529	\$ 256,316	\$ 2,142,845
<i>Total Current Assets</i>	<u>1,886,529</u>	<u>256,316</u>	<u>2,142,845</u>
<b>Deferred Outflows of Resources</b>			
Pension	1,936,390	-	1,936,390
OPEB	252,206	-	252,206
<i>Total Deferred Outflows of Resources</i>	<u>2,188,596</u>	<u>-</u>	<u>2,188,596</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	40,849	-	40,849
Accrued Wages	4,438	-	4,438
Due to Other Governments	17,820	-	17,820
Unearned Revenue	794,082	-	794,082
Claims Payable	1,768,000	18,541	1,786,541
<i>Total Current Liabilities</i>	<u>2,625,189</u>	<u>18,541</u>	<u>2,643,730</u>
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable - Net of Current Portion	14,773	-	14,773
Net Pension Liability	4,432,253	-	4,432,253
Net OPEB Liability	76,767	-	76,767
<i>Total Long-Term Liabilities</i>	<u>4,523,793</u>	<u>-</u>	<u>4,523,793</u>
<i>Total Liabilities</i>	<u>7,148,982</u>	<u>18,541</u>	<u>7,167,523</u>
<b>Deferred Inflows of Resources</b>			
OPEB	26,941	-	26,941
<i>Total Deferred Inflows of Resources</i>	<u>26,941</u>	<u>-</u>	<u>26,941</u>
<b>Net Position</b>			
Unrestricted	(3,100,798)	237,775	(2,863,023)
<b>Total Net Position</b>	<u>\$ (3,100,798)</u>	<u>\$ 237,775</u>	<u>\$ (2,863,023)</u>

**Wayne County, Ohio**  
*Combining Statement of Revenues, Expenses and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2023*

	Health Care	Self-Insurance Workers Compensation	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ 15,088,165	\$ 178,374	\$ 15,266,539
Other	209	-	209
<i>Total Operating Revenues</i>	<u>15,088,374</u>	<u>178,374</u>	<u>15,266,748</u>
<b>Operating Expenses</b>			
Personal Services	998,399	-	998,399
Contractual Services	1,476,989	168,865	1,645,854
Claims	13,926,188	5,654	13,931,842
Other	104,534	-	104,534
<i>Total Operating Expenses</i>	<u>16,506,110</u>	<u>174,519</u>	<u>16,680,629</u>
<i>Change in Net Position</i>	(1,417,736)	3,855	(1,413,881)
<i>Net Position Beginning of Year</i>	<u>(1,683,062)</u>	<u>233,920</u>	<u>(1,449,142)</u>
<i>Net Position End of Year</i>	<u>\$ (3,100,798)</u>	<u>\$ 237,775</u>	<u>\$ (2,863,023)</u>

**Wayne County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2023

	Health Care	Self-Insurance Workers Compensation	Totals
<b>Cash Flows from Operating Activities</b>			
Cash Received from Charges for Services	\$ 15,466,094	\$ 178,374	\$ 15,644,468
Cash Received from Other Operating Receipts	209	-	209
Cash Payments to Employees for Personal Services	(149,605)	-	(149,605)
Cash Payments for Contractual Services	(1,475,322)	(168,865)	(1,644,187)
Cash Payments for Claims	(13,534,188)	(9,240)	(13,543,428)
Cash Payments for Other Expenses	(96,484)	-	(96,484)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>210,704</u>	<u>269</u>	<u>210,973</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	210,704	269	210,973
<i>Cash and Investments Beginning of Year</i>	<u>1,675,825</u>	<u>256,047</u>	<u>1,931,872</u>
<i>Cash and Investments End of Year</i>	<u>\$ 1,886,529</u>	<u>\$ 256,316</u>	<u>\$ 2,142,845</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	\$ (1,417,736)	\$ 3,855	\$ (1,413,881)
Adjustments:			
(Increase) Decrease in Assets and Deferred Outflows:			
Net OPEB Asset	460,604	-	460,604
Deferred Outflows - Pension/OPEB	(851,445)	-	(851,445)
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	9,717	-	9,717
Accrued Wages	1,612	-	1,612
Claims Payable	392,000	(3,586)	388,414
Unearned Revenue	377,929	-	377,929
Due to Other Governments	419	-	419
Compensated Absences Payable	9,259	-	9,259
Deferred Inflows - Pension/OPEB	(2,000,165)	-	(2,000,165)
Net Pension Liability	3,151,743	-	3,151,743
Net OPEB Liability	76,767	-	76,767
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 210,704</u>	<u>\$ 269</u>	<u>\$ 210,973</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 968,344	\$ 1,027,802	\$ 59,458
Other	-	27,414	27,414
<i>Total Operating Revenues</i>	<u>968,344</u>	<u>1,055,216</u>	<u>86,872</u>
<b>Operating Expenses</b>			
Personal Services	488,007	356,164	131,843
Contractual Services	1,491,627	1,466,160	25,467
Materials and Supplies	16,718	16,718	-
Capital Outlay	265,725	259,680	6,045
Other	194,609	58,892	135,717
<i>Total Operating Expenses</i>	<u>2,456,686</u>	<u>2,157,614</u>	<u>299,072</u>
<i>Operating Loss</i>	(1,488,342)	(1,102,398)	385,944
<b>Non Operating Revenues (Expenses)</b>			
Intergovernmental	822,086	138,759	(683,327)
Proceeds from OWDA Loans	-	-	-
Principal Retirement	(188,296)	(188,296)	-
Interest and Fiscal Charges	(67,850)	(67,850)	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>565,940</u>	<u>(117,387)</u>	<u>(683,327)</u>
<i>Loss Before Transfers</i>	(922,402)	(1,219,785)	(297,383)
Special Assessments	36,000	41,048	5,048
Transfers In	83,470	50,000	(33,470)
<i>Change in Fund Equity</i>	<u>(802,932)</u>	<u>(1,128,737)</u>	<u>(325,805)</u>
<i>Fund Equity (Deficit) Beginning of Year</i>	1,257,896	1,257,896	-
Prior Year Encumbrances Appropriated	141,886	141,886	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 596,850</u>	<u>\$ 271,045</u>	<u>\$ (325,805)</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 611,134	\$ 692,562	\$ 81,428
Other	83,500	148,073	64,573
<i>Total Operating Revenues</i>	<u>694,634</u>	<u>840,635</u>	<u>146,001</u>
<b>Operating Expenses</b>			
Personal Services	250,200	221,362	28,838
Contractual Services	90,327	79,830	10,497
Materials and Supplies	741,527	641,395	100,132
Capital Outlay	56,353	46,858	9,495
Other	161,865	121,685	40,180
<i>Total Operating Expenses</i>	<u>1,300,272</u>	<u>1,111,130</u>	<u>189,142</u>
<i>Operating Loss</i>	(605,638)	(270,495)	335,143
<b>Non Operating Revenues (Expenses)</b>			
Interest Revenue	9,159	9,159	-
Lease Revenue	80,507	80,507	-
<i>Total Non Operating Revenues (Expenses)</i>	<u>89,666</u>	<u>89,666</u>	<u>-</u>
<i>Change in Fund Equity</i>	(515,972)	(180,829)	335,143
<i>Fund Equity (Deficit) Beginning of Year</i>	383,999	383,999	-
<i>Prior Year Encumbrances Appropriated</i>	<u>131,973</u>	<u>131,973</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 335,143</u>	<u>\$ 335,143</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 15,349,427	\$ 15,466,094	\$ 116,667
Other	169	209	40
<i>Total Operating Revenues</i>	<u>15,349,596</u>	<u>15,466,303</u>	<u>116,707</u>
<b>Operating Expenses</b>			
Personal Services	161,900	149,605	12,295
Contractual Services	1,983,377	1,747,239	236,138
Claims	14,764,051	13,534,188	1,229,863
Other	116,090	105,464	10,626
<i>Total Operating Expenses</i>	<u>17,025,418</u>	<u>15,536,496</u>	<u>1,488,922</u>
<i>Change in Fund Equity</i>	(1,675,822)	(70,193)	1,605,629
<i>Fund Equity (Deficit) Beginning of Year</i>	1,476,359	1,476,359	-
Prior Year Encumbrances Appropriated	<u>199,467</u>	<u>199,467</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 4</u>	<u>\$ 1,605,633</u>	<u>\$ 1,605,629</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, 2023*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Operating Revenues</b>			
Charges for Services	\$ 178,374	\$ 178,374	\$ -
<i>Total Operating Revenues</i>	<u>178,374</u>	<u>178,374</u>	<u>-</u>
<b>Operating Expenses</b>			
Contractual Services	299,301	176,084	123,217
Claims	135,119	22,534	112,585
<i>Total Operating Expenses</i>	<u>434,420</u>	<u>198,618</u>	<u>235,802</u>
<i>Change in Fund Equity</i>	(256,046)	(20,244)	235,802
<i>Fund Equity (Deficit) Beginning of Year</i>	198,595	198,595	-
Prior Year Encumbrances Appropriated	57,452	57,452	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 235,803</u>	<u>\$ 235,802</u>

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**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, OH**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2023*

	Undivided Local Government	Real Estate Tax	Undivided Taxes	Undivided Auto	District Board of Health
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ 584,430	\$ 3,494,166	\$ 533,016	\$ 2,230,592
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Sales Taxes Receivable	-	-	-	42,596	-
Property and Other Local Taxes Receivable	-	-	235,455,654	-	-
Due from Other Governments	3,318,473	-	-	1,446,771	-
<i>Total Assets</i>	<u>\$ 3,318,473</u>	<u>\$ 584,430</u>	<u>\$ 238,949,820</u>	<u>\$ 2,022,383</u>	<u>\$ 2,230,592</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 22,324
Due to Other Governments	-	584,430	7,547,975	2,022,383	-
<i>Total Liabilities</i>	<u>-</u>	<u>584,430</u>	<u>7,547,975</u>	<u>2,022,383</u>	<u>22,324</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	164,631,197	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>164,631,197</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>					
Restricted for Individuals, Organizations & Other Governments	3,318,473	-	66,770,648	-	2,208,268
<i>Total Net Position</i>	<u>\$ 3,318,473</u>	<u>\$ -</u>	<u>\$ 66,770,648</u>	<u>\$ -</u>	<u>\$ 2,208,268</u>

*(continued)*

**Wayne County, OH**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2023*

	Mental Health and Recovery Board	Soil and Water Conservation	Other Custodial Funds	Total
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 7,555,892	\$ 575,678	\$ 3,216,664	\$ 18,190,438
Cash and Cash Equivalents in Segregated Accounts	-	-	1,155,035	1,155,035
Sales Taxes Receivable	-	-	-	42,596
Property and Other Local Taxes Receivable	-	-	2,099,610	237,555,264
Due from Other Governments	-	-	18,147	4,783,391
<i>Total Assets</i>	<u>\$ 7,555,892</u>	<u>\$ 575,678</u>	<u>\$ 6,489,456</u>	<u>\$ 261,726,724</u>
<b>Liabilities</b>				
Accounts Payable	\$ -	\$ -	890	\$ 23,214
Due to Other Governments	-	-	96,711	10,251,499
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>97,601</u>	<u>10,274,713</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	-	-	-	164,631,197
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164,631,197</u>
<b>Net Position</b>				
Restricted for Individuals, Organizations & Other Governments	7,555,892	575,678	6,391,855	86,820,814
<i>Total Net Position</i>	<u>\$ 7,555,892</u>	<u>\$ 575,678</u>	<u>\$ 6,391,855</u>	<u>\$ 86,820,814</u>



**Wayne County, OH**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2023*

	Undivided Local Government	Real Estate Tax	Undivided Taxes	Undivided Auto	District Board of Health
<b>Additions</b>					
Intergovernmental	\$ 6,827,740	\$ 2,164,565	\$ -	\$ -	\$ -
Amounts Received as Fiscal Agent	-	-	-	-	3,551,948
Licenses, Permits & Fees for Other Governments	-	-	-	3,639,582	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	1,081,375	164,255,920	-	-
<i>Total Additions</i>	<u>6,827,740</u>	<u>3,245,940</u>	<u>164,255,920</u>	<u>3,639,582</u>	<u>3,551,948</u>
<b>Deductions</b>					
Distributions as Fiscal Agent	-	-	-	-	3,570,377
Distributions of State Funds to Other Governments	7,016,163	2,164,565	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	(116,170)	-	3,639,582	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	1,197,545	144,330,651	-	-
<i>Total Deductions</i>	<u>7,016,163</u>	<u>3,245,940</u>	<u>144,330,651</u>	<u>3,639,582</u>	<u>3,570,377</u>
<i>Change in Net Position</i>	(188,423)	-	19,925,269	-	(18,429)
<i>Net Position Beginning of Year</i>	<u>3,506,896</u>	<u>-</u>	<u>46,845,379</u>	<u>-</u>	<u>2,226,697</u>
<i>Net Position End of Year</i>	<u>\$ 3,318,473</u>	<u>\$ -</u>	<u>\$ 66,770,648</u>	<u>\$ -</u>	<u>\$ 2,208,268</u>

*(continued)*

**Wayne County, OH**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2023*

	Mental Health and Recovery Board	Soil and Water Conservation	Other Custodial Funds	Total
<b>Additions</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ 8,992,305
Amounts Received as Fiscal Agent	9,533,172	646,952	4,279,048	18,011,120
Licenses, Permits & Fees for Other Governments	-	-	22,660,094	26,299,676
Fines & Forfeitures for Other Governments	-	-	4,446,977	4,446,977
Property Tax Collections for Other Governments	-	-	-	165,337,295
<i>Total Additions</i>	<u>9,533,172</u>	<u>646,952</u>	<u>31,386,119</u>	<u>223,087,373</u>
<b>Deductions</b>				
Distributions as Fiscal Agent	10,900,876	553,140	2,247,350	17,271,743
Distributions of State Funds to Other Governments	-	-	-	9,180,728
Licenses, Permits & Fees Distributions to Other Governments	-	-	22,742,989	26,266,401
Fines & Forfeitures Distributions to Other Governments	-	-	4,514,612	4,514,612
Property Tax Distributions to Other Governments	-	-	-	145,528,196
<i>Total Deductions</i>	<u>10,900,876</u>	<u>553,140</u>	<u>29,504,951</u>	<u>202,761,680</u>
<i>Change in Net Position</i>	(1,367,704)	93,812	1,881,168	20,325,693
<i>Net Position Beginning of Year</i>	<u>8,923,596</u>	<u>481,866</u>	<u>4,510,687</u>	<u>66,495,121</u>
<i>Net Position End of Year</i>	<u>\$ 7,555,892</u>	<u>\$ 575,678</u>	<u>\$ 6,391,855</u>	<u>\$ 86,820,814</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, 2023

	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	\$ 5,720,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,720,573
Permissive Sales Taxes	15,595,594	(2,824)	-	-	-	-	-	-	-	-	15,592,770
Charges for Services	4,887,100	645	-	-	-	59,153	670,533	-	-	664,041	6,281,472
Licenses and Permits	70,669	-	-	-	-	-	-	-	-	-	70,669
Fines and Forfeitures	264,339	(7,260)	-	-	-	-	-	-	-	-	257,079
Intergovernmental	5,374,780	(65,457)	-	-	-	-	-	-	-	10,064	5,319,387
Interest	2,484,615	2,481,907	-	-	-	-	-	-	-	-	4,966,522
Rent	25,814	-	-	-	-	-	-	-	-	-	25,814
Other	1,274,826	20,804	-	65,422	-	-	-	219	20,000	112,000	1,493,271
<i>Total Revenues</i>	<i>35,698,310</i>	<i>2,427,815</i>	<i>-</i>	<i>65,422</i>	<i>-</i>	<i>59,153</i>	<i>670,533</i>	<i>219</i>	<i>20,000</i>	<i>786,105</i>	<i>39,727,557</i>
<b>Expenditures</b>											
Current:											
General Government:											
Legislative and Executive	10,227,977	(93,450)	-	55,639	-	60,273	696,880	-	-	-	10,947,319
Judicial	7,327,205	102,433	-	-	-	-	-	-	-	-	7,429,638
Public Safety	10,555,662	42,632	-	-	-	-	-	1,009	-	727,724	11,327,027
Public Works	160,834	3,771	-	-	-	-	-	-	-	-	164,605
Health	350,094	29,420	-	-	-	-	-	-	-	-	379,514
Human Services	702,172	41,849	-	-	-	-	-	-	-	-	744,021
Economic Development and Assistance	685,340	-	-	-	-	-	-	-	-	-	685,340
Debt Service											
Principal Retirement	62,551	111,025	-	-	-	-	-	-	-	-	173,576
Interest and Fiscal Charges	4,977	9,424	-	-	-	-	-	-	-	-	14,401
<i>Total Expenditures</i>	<i>30,076,812</i>	<i>247,104</i>	<i>-</i>	<i>55,639</i>	<i>-</i>	<i>60,273</i>	<i>696,880</i>	<i>1,009</i>	<i>-</i>	<i>727,724</i>	<i>31,865,441</i>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<i>5,621,498</i>	<i>2,180,711</i>	<i>-</i>	<i>9,783</i>	<i>-</i>	<i>(1,120)</i>	<i>(26,347)</i>	<i>(790)</i>	<i>20,000</i>	<i>58,381</i>	<i>7,862,116</i>
<b>Other Financing Sources (Uses)</b>											
Inception of Subscription Based Information Technology Arrangement	-	466,282	-	-	-	-	-	-	-	-	466,282
Proceeds from Sale of Capital Assets	17,251	-	-	-	-	-	-	-	-	-	17,251
Transfers In	14,833	-	-	-	-	-	-	-	-	-	14,833
Transfers Out	(5,736,482)	-	-	-	-	-	-	-	-	-	(5,736,482)
<i>Total Other Financing Sources (Uses)</i>	<i>(5,704,398)</i>	<i>466,282</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(5,238,116)</i>
<i>Net Change in Fund Balance</i>	<i>(82,900)</i>	<i>2,646,993</i>	<i>-</i>	<i>9,783</i>	<i>-</i>	<i>(1,120)</i>	<i>(26,347)</i>	<i>(790)</i>	<i>20,000</i>	<i>58,381</i>	<i>2,624,000</i>
Beginning Fund Balance	15,556,240	(10,071,605)	400,000	160,991	11,741	120,325	637,666	8,474	1,606,067	367,643	8,797,542
Increase/(Decrease) in Consumable Inventory	-	(5,587)	-	-	-	-	612	-	-	-	(4,975)
Ending Fund Balance	\$ 15,473,340	\$ (7,430,199)	\$ 400,000	\$ 170,774	\$ 11,741	\$ 119,205	\$ 611,931	\$ 7,684	\$ 1,626,067	\$ 426,024	\$ 11,416,567

**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.

# **STATISTICS**

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# Statistical Section

This part of the Wayne County, Ohio's annual comprehensive 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 annual comprehensive financial reports for the relevant year.

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

	2023	2022	2021	2020
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$ 71,942,808	\$ 67,065,761	\$ 66,510,310	\$ 73,841,814
Restricted for:				
Capital Projects	-	21,772,463	7,489,594	2,097,068
Debt Service	-	14,000	28,562	-
Public Works Projects	5,146,009	4,398,063	4,926,400	4,255,400
Human Services Programs	38,521,715	36,048,129	32,283,048	26,473,344
Community Development Projects	543,111	534,149	528,699	831,727
Other Purposes	10,191,006	9,649,915	7,247,956	9,100,169
Unrestricted (Deficit)	<u>3,533,447</u>	<u>(18,990,879)</u>	<u>(25,765,331)</u>	<u>(49,031,067)</u>
Total Governmental Activities Net Position	<u>129,878,096</u>	<u>120,491,601</u>	<u>93,249,238</u>	<u>67,568,455</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	18,535,126	18,705,200	19,300,718	13,584,284
Unrestricted (Deficit)	<u>1,384,147</u>	<u>2,148,269</u>	<u>1,698,875</u>	<u>2,042,926</u>
Total Business-type Activities Net Position	<u>19,919,273</u>	<u>20,853,469</u>	<u>20,999,593</u>	<u>15,627,210</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	90,477,934	85,770,961	85,811,028	87,426,098
Restricted	54,401,841	72,416,719	52,504,259	42,757,708
Unrestricted (Deficit)	<u>4,917,594</u>	<u>(16,842,610)</u>	<u>(24,066,456)</u>	<u>(46,988,141)</u>
Total Primary Government Net Position	<u>\$ 149,797,369</u>	<u>\$ 141,345,070</u>	<u>\$ 114,248,831</u>	<u>\$ 83,195,665</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 2019 (3)	Restated 2018 (2)	2017	2016	Restated 2015 (1)	2014
\$ 71,586,566	\$ 70,761,111	\$ 68,739,432	\$ 67,959,433	\$ 66,819,469	\$ 71,400,883
2,919,019	1,763,643	1,609,294	597,441	2,987,784	6,183,248
-	-	-	782,193	1,269,308	668,658
5,024,339	3,895,551	3,201,675	3,310,758	3,282,673	3,633,150
20,335,066	18,508,429	17,800,292	16,802,182	17,662,613	17,822,837
906,866	445,112	547,037	753,080	378,028	345,449
6,562,611	6,440,771	6,264,915	5,417,678	4,823,984	3,904,159
(46,559,080)	(36,017,617)	(27,754,973)	(3,725,503)	(804,167)	(8,795,040)
60,775,387	65,797,000	70,407,672	91,897,262	96,419,692	95,163,344
13,894,974	14,039,137	14,190,076	14,261,958	12,111,001	8,385,475
1,677,417	1,676,225	1,485,016	1,952,963	1,427,426	1,217,824
15,572,391	15,715,362	15,675,092	16,214,921	13,538,427	9,603,299
85,481,540	84,800,248	82,929,508	82,221,391	78,930,470	79,786,358
35,747,901	31,053,506	29,423,213	27,663,332	30,404,390	32,557,501
(44,881,663)	(34,341,392)	(26,269,957)	(1,772,540)	623,259	(7,577,216)
\$ 76,347,778	\$ 81,512,362	\$ 86,082,764	\$ 108,112,183	\$ 109,958,119	\$ 104,766,643

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

	2023	2022	2021	2020
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$ 13,252,929	\$ 15,488,187	\$ 7,953,331	\$ 12,073,928
Judicial	9,428,534	10,120,256	4,729,533	7,716,243
Public Safety	15,300,446	13,416,461	5,697,989	12,603,539
Public Works	7,842,398	10,912,757	9,588,498	13,643,601
Health	1,240,568	899,117	3,491,899	4,912,079
Human Services	40,592,465	31,391,133	22,979,215	32,637,939
Conservation and Recreation	-	-	-	-
Economic Development Assistance	951,319	703,704	889,912	1,173,668
Urban Redevelopment and Housing	-	-	-	-
Other	-	195,444	-	-
Interest and Fiscal Charges	14,400	49,226	104,202	136,822
<i>Total Governmental Activities Expenses</i>	<u>88,623,059</u>	<u>83,176,285</u>	<u>55,434,579</u>	<u>84,897,819</u>
Business-type Activities:				
Sanitary Sewer District	1,646,606	1,383,329	1,423,559	1,404,627
Wayne County Airport	1,415,975	1,418,086	865,285	727,630
<i>Total Business-Type Activities Expenses</i>	<u>3,062,581</u>	<u>2,801,415</u>	<u>2,288,844</u>	<u>2,132,257</u>
<i>Total Primary Government Expenses</i>	<u>91,685,640</u>	<u>85,977,700</u>	<u>57,723,423</u>	<u>87,030,076</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	4,000,173	4,151,801	5,664,301	4,797,704
Judicial	2,104,726	4,013,887	1,432,628	1,296,137
Public Safety	3,148,522	1,465,113	1,584,520	1,449,046
Public Works	86,364	101,271	227,365	157,112
Health	376,409	281,011	333,292	351,919
Human Services	5,177,811	4,462,267	4,096,339	4,153,158
Operating Grants and Contributions				
General Government:				
Legislative and Executive	632,206	10,329,568	52,040	336,273
Judicial	88,527	95,781	157,447	15,532
Public Safety	1,949,766	2,727,411	1,018,225	914,053
Public Works	7,601,892	7,511,212	7,805,531	6,716,827
Health	91,568	450,890	200,508	6,774,073
Human Services	16,594,412	15,361,005	17,116,849	15,081,473
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	274,941	65,544	7,489	113,451
Capital Grants and Contributions				
Public Safety	-	115,979	-	-
Public Works	1,751,171	3,405,885	1,760,560	5,002,368
Economic Development and Assistance	69,519	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>43,948,007</u>	<u>54,538,625</u>	<u>41,457,094</u>	<u>47,159,126</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

	2019 (3)	2018 (2)	2017	2016	2015 (1)	2014
\$	13,412,210	\$ 11,129,966	\$ 10,655,800	\$ 8,485,430	\$ 8,823,057	\$ 8,398,583
	8,621,426	7,425,774	6,950,099	6,271,401	6,109,224	5,846,626
	12,560,011	12,490,630	11,680,598	11,200,646	11,015,059	10,663,365
	11,867,545	9,816,633	10,089,502	9,735,077	9,206,505	11,330,713
	781,547	703,147	107,464	764,253	620,922	598,858
	34,632,841	35,007,307	33,998,050	31,206,515	29,829,329	31,528,879
	3,077,199	-	-	151,404	-	-
	1,403,512	821,876	835,117	824,146	757,438	775,256
	-	-	23,804	-	-	-
	-	-	-	-	-	-
	205,666	243,065	256,788	276,931	248,416	213,393
	<u>86,561,957</u>	<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>
	1,342,488	1,530,962	1,336,551	1,317,314	1,062,581	1,032,562
	920,630	757,167	873,380	713,821	194,532	-
	<u>2,263,118</u>	<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>88,825,075</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>
	4,884,021	5,178,865	4,134,219	3,029,552	3,755,910	3,278,686
	1,536,610	1,524,753	1,532,285	1,409,457	1,586,618	1,496,251
	1,629,254	1,662,858	1,475,042	1,689,343	2,052,239	2,142,783
	220,497	174,448	575,784	731,659	468,169	488,446
	324,072	285,481	299,256	292,397	304,871	267,138
	4,406,014	4,640,940	4,313,080	6,380,245	4,872,866	4,441,468
	142,633	43,403	-	-	-	-
	95,588	65,319	509,650	325,483	205,774	309,361
	1,367,711	1,237,648	1,425,427	1,442,998	1,834,617	869,292
	7,399,359	6,074,411	6,836,565	6,008,873	6,505,991	6,614,982
	88,910	73,148	44,099	64,536	22,670	68,900
	14,677,105	13,059,810	15,465,451	13,008,905	14,643,622	15,792,625
	598,998	-	-	-	-	-
	-	178,783	120,508	704,793	296,618	271,255
	-	-	-	-	-	-
	2,709,688	1,211,305	379,523	422,526	3,051,358	1,609,015
	-	-	-	-	-	-
	<u>40,080,460</u>	<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>

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

	2023	2022	2021	2020
<b>Business-type Activities:</b>				
Charges for Services				
Sanitary Sewer District	\$ 1,047,767	\$ 1,095,723	\$ 1,068,314	\$ 949,616
Wayne County Airport	852,626	913,777	446,396	220,473
Operating Grants and Contributions				
Sanitary Sewer District	51,350	-	42,804	219,300
Wayne County Airport	-	-	82,000	69,000
Capital Grants and Contributions				
Wayne County Airport	-	-	-	-
<i>Total Business-type Activities Program Revenues</i>	<u>1,951,743</u>	<u>2,009,500</u>	<u>1,639,514</u>	<u>1,458,389</u>
<i>Total Primary Government Program Revenues</i>	<u>45,899,750</u>	<u>56,548,125</u>	<u>43,096,608</u>	<u>48,617,515</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(44,675,052)	(28,637,660)	(13,977,485)	(37,738,693)
Business-type Activities	(1,110,838)	(791,915)	(649,330)	(673,868)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(45,785,890)</u>	<u>(29,429,575)</u>	<u>(14,626,815)</u>	<u>(38,412,561)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Fund	5,904,712	5,893,283	5,868,623	5,417,440
Human Services - County Board of DD	11,171,974	11,164,083	11,010,600	11,461,051
Human Services - Children Services Board	4,221,240	4,222,165	4,155,658	1,720,166
Human Services - Wayne County Care Center	1,702,316	1,714,319	1,685,128	4,307,711
Sales Taxes	16,895,845	16,808,338	15,781,767	13,968,910
Grants and Entitlements Not Restricted to Specific Programs	5,651,658	5,847,204	5,258,288	3,874,597
Gain/(Loss) on Sale of Capital Assets	17,251	-	-	-
Investment Earnings	4,966,522	(3,015,423)	(372,849)	1,807,772
Miscellaneous	3,801,067	13,802,680	2,189,966	2,586,814
Transfers	(271,038)	(556,626)	(5,918,913)	(612,700)
<i>Total Governmental Activities</i>	<u>54,061,547</u>	<u>55,880,023</u>	<u>39,658,268</u>	<u>44,531,761</u>
Business-type Activities:				
Investment Earnings	23,057	16,269	13,344	15,333
Miscellaneous	74,051	72,896	89,456	100,654
Transfers	271,038	556,626	5,918,913	612,700
<i>Total Business-type Activities</i>	<u>368,146</u>	<u>645,791</u>	<u>6,021,713</u>	<u>728,687</u>
<i>Total Primary Government</i>	<u>54,429,693</u>	<u>56,525,814</u>	<u>45,679,981</u>	<u>45,260,448</u>
<b>Change in Net Position</b>				
Governmental Activities	9,386,495	27,242,363	25,680,783	6,793,068
Business-type Activities	(742,692)	(146,124)	5,372,383	54,819
<i>Total Primary Government Change in Net Position</i>	<u>\$ 8,643,803</u>	<u>\$ 27,096,239</u>	<u>\$ 31,053,166</u>	<u>\$ 6,847,887</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

	2019 (3)	2018 (2)	2017	2016	2015 (1)	2014
\$	1,039,099	\$ 964,985	\$ 931,357	\$ 893,596	\$ 892,529	\$ 718,748
	400,915	426,139	480,488	372,576	27,135	-
	326,700	445,229	308,500	600	246,050	-
	-	-	-	-	-	-
	-	-	-	-	89,910	-
	<u>1,766,714</u>	<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>41,847,174</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>
	(46,481,497)	(42,227,226)	(37,486,333)	(33,405,036)	(27,008,627)	(31,705,471)
	(496,404)	(451,776)	(489,586)	(764,363)	(1,489)	(313,814)
	<u>(46,977,901)</u>	<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>
	4,633,008	4,414,832	4,267,254	4,193,755	4,086,026	3,886,039
	9,526,988	8,948,455	8,805,320	6,303,079	6,108,064	6,093,811
	3,646,609	3,450,314	3,381,842	3,324,603	3,229,495	3,234,844
	1,484,745	1,408,285	1,380,683	1,357,539	1,318,982	1,321,332
	13,265,233	12,927,827	12,678,831	12,785,886	13,038,946	11,803,939
	4,150,560	3,948,578	3,922,295	2,926,019	3,159,636	2,783,823
	-	17,372	11,015	-	-	(461,112)
	2,012,144	1,011,278	421,725	451,028	334,902	237,535
	2,995,097	1,532,565	775,252	787,865	900,770	828,631
	(254,500)	(346,000)	(50,000)	(3,247,168)	(3,911,846)	(69,000)
	<u>41,459,884</u>	<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>
	15,004	17,598	19,675	19,631	20,381	22,666
	83,929	128,448	76,178	174,058	4,390	-
	254,500	346,000	50,000	3,247,168	3,911,846	69,000
	<u>353,433</u>	<u>492,046</u>	<u>145,853</u>	<u>3,440,857</u>	<u>3,936,617</u>	<u>91,666</u>
	<u>41,813,317</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>
	(5,021,613)	(4,913,720)	(1,892,116)	(4,522,430)	1,256,348	(2,045,629)
	(142,971)	40,270	(343,733)	2,676,494	3,935,128	(222,148)
\$	<u>(5,164,584)</u>	<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>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable	\$ 355,608	\$ 348,264	\$ 362,543	\$ 251,828
Restricted	-	-	-	-
Committed	2,026,067	2,006,067	2,001,067	1,826,067
Assigned	5,968,523	4,550,989	7,296,207	6,748,540
Unassigned	<u>3,066,369</u>	<u>1,892,222</u>	<u>5,253,787</u>	<u>5,932,628</u>
<i>Total General Fund</i>	<u>11,416,567</u>	<u>8,797,542</u>	<u>14,913,604</u>	<u>14,759,063</u>
All Other Governmental Funds				
Nonspendable	195,835	253,208	240,334	247,286
Restricted	49,672,120	45,477,978	41,169,992	38,085,754
Committed	25,976,592	23,853,965	9,245,834	4,969,383
Assigned	-	-	-	-
Unassigned	<u>(575,716)</u>	<u>(289,903)</u>	<u>(657,502)</u>	<u>(11,161)</u>
Total All Other Governmental Funds	<u>75,268,831</u>	<u>69,295,248</u>	<u>49,998,658</u>	<u>43,291,262</u>
<i>Total Governmental Funds</i>	<u>\$ 86,685,398</u>	<u>\$ 78,092,790</u>	<u>\$ 64,912,262</u>	<u>\$ 58,050,325</u>

(1) Reclassifications due to implementation of GASB 84

2019 (1)	2018	2017	2016	2015	2014
\$ 269,860	\$ 624,032	\$ 610,272	\$ 906,154	\$ 394,739	\$ 620,675
-	-	-	-	-	1
1,519,552	1,504,615	1,479,015	1,470,189	1,448,410	1,187,660
5,927,517	4,942,035	5,377,001	4,494,518	4,708,044	4,116,144
5,179,646	4,801,564	4,343,276	4,168,092	4,014,888	3,754,549
12,896,575	11,872,246	11,809,564	11,038,953	10,566,081	9,679,029
185,371	270,483	303,515	242,279	243,468	223,144
31,451,331	27,539,742	26,113,171	24,787,994	25,075,032	24,455,161
4,567,836	4,610,758	3,704,339	3,734,323	4,868,540	926,226
-	-	-	-	-	4,618,520
(24,248)	(13,884)	(5,666)	(32,705)	(54,747)	(92,562)
36,180,290	32,407,099	30,115,359	28,731,891	30,132,293	30,130,489
\$ 49,076,865	\$ 44,279,345	\$ 41,924,923	\$ 39,770,844	\$ 40,698,374	\$ 39,809,518

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

	2023	2022	2021	2020
<b>Revenues</b>				
Property and Other Local Taxes	\$ 22,292,460	\$ 21,985,600	\$ 22,003,389	\$ 21,479,280
Permissive Sales Tax	16,917,281	16,711,707	15,669,430	13,952,479
Special Assessments	1,824	1,820	1,819	1,918
Charges for Services	13,984,059	13,918,998	12,751,500	11,933,259
Licenses and Permits	416,147	532,496	798,834	756,772
Fines and Forfeitures	866,461	721,019	740,062	683,594
Intergovernmental	35,772,422	45,511,152	31,794,388	39,147,563
Investment Income	5,012,963	(2,999,486)	(363,195)	1,818,530
Rent	80,024	71,509	69,444	99,520
Donations	123,540	218,544	186,812	100,566
Other	4,540,768	14,186,070	2,929,375	2,890,786
<i>Total Revenues</i>	<u>100,007,949</u>	<u>110,859,429</u>	<u>86,581,858</u>	<u>92,864,267</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	13,051,649	16,265,098	11,187,415	10,843,328
Judicial	8,208,828	10,747,078	6,952,973	6,214,027
Public Safety	14,621,259	14,892,113	9,528,276	11,189,936
Public Works	8,602,926	9,118,207	8,776,571	8,989,050
Health	1,125,263	1,025,260	3,610,033	4,815,744
Human Services	39,531,642	36,427,594	33,959,990	32,672,324
Conservation and Recreation	-	-	-	-
Economic Development and Assistance	951,319	703,704	858,075	767,486
Other	-	195,444	-	-
Capital Outlay	5,586,106	6,650,352	2,057,172	6,344,368
Debt Service:				
Principal Retirement	211,272	935,247	2,400,247	2,856,399
Interest and Fiscal Charges	14,401	36,725	98,499	131,839
<i>Total Expenditures</i>	<u>91,904,665</u>	<u>96,996,822</u>	<u>79,429,251</u>	<u>84,824,501</u>
<i>Excess of Revenues Over</i> <i>(Under) Expenditures</i>	<u>8,103,284</u>	<u>13,862,607</u>	<u>7,152,607</u>	<u>8,039,766</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	17,251	271	6,619	-
Premium on Debt Issuance	-	-	1,785	-
Inception of Subscription Based Information Technology Arrangement	548,567	-	-	-
Inception of Lease Purchase	-	-	-	-
Proceeds of OPWC Loans	-	-	-	-
Issuance From Loans	-	-	-	1,500,000
Premium on Note Issuance	-	-	-	-
Transfers In	5,967,289	18,845,215	6,971,998	3,212,206
Transfers Out	(6,017,290)	(19,521,730)	(7,291,998)	(3,824,906)
<i>Total Other Financing Sources (Uses)</i>	<u>515,817</u>	<u>(676,244)</u>	<u>(311,596)</u>	<u>887,300</u>
<i>Net Change in Fund Balances</i>	<u>\$ 8,619,101</u>	<u>\$ 13,186,363</u>	<u>\$ 6,841,011</u>	<u>\$ 8,927,066</u>
Debt Service as a Percentage of Noncapital Expenditures	0.3%	1.1%	3.3%	3.9%



	2019	2018	2017	2016	2015	2014
\$	19,236,076	\$ 18,081,052	\$ 17,710,512	\$ 15,197,615	\$ 14,997,119	\$ 14,516,377
	13,331,654	12,827,289	12,968,063	12,941,344	12,884,025	11,725,908
	1,810	3,679	1,679	1,699	1,705	1,707
	12,316,484	12,343,617	11,837,655	11,803,770	11,408,381	10,833,228
	731,547	753,949	757,874	774,914	714,308	737,632
	853,226	863,184	886,965	849,270	967,643	992,032
	30,198,205	26,458,138	27,463,190	27,354,007	27,808,926	28,492,261
	2,038,887	1,035,384	443,700	463,783	342,486	247,072
	139,852	164,594	281,253	144,625	317,161	305,355
	176,197	161,782	151,644	115,151	70,339	65,018
	3,246,830	2,229,597	2,129,187	1,930,928	1,716,203	2,470,798
	82,270,768	74,922,265	74,631,722	71,577,106	71,228,296	70,387,388
	11,620,906	9,849,043	9,325,277	7,848,083	8,039,279	8,393,137
	6,605,310	6,077,024	5,704,396	5,397,130	5,421,424	5,614,818
	11,596,290	11,310,652	10,717,393	10,514,929	10,676,063	10,666,385
	7,852,485	6,917,009	7,269,979	7,158,564	7,731,311	7,416,598
	772,570	777,400	756,710	788,912	626,520	602,619
	34,289,056	33,711,467	33,259,488	32,155,361	31,280,150	33,227,014
	-	-	-	151,404	-	-
	731,395	822,653	835,624	824,146	758,585	838,306
	-	-	-	-	-	-
	2,917,575	1,651,032	3,107,101	5,429,382	9,189,998	3,447,344
	3,277,077	3,752,077	4,232,077	4,708,332	680,786	665,786
	205,419	214,544	243,055	266,576	181,650	194,750
	79,868,083	75,082,901	75,451,100	75,242,819	74,585,766	71,066,757
	2,402,685	(160,636)	(819,378)	(3,665,713)	(3,357,470)	(679,369)
	-	17,372	11,015	8,458	494,042	4,957
	-	-	-	-	-	-
	-	-	-	-	-	-
	562,959	-	-	-	-	-
	127,431	-	-	-	-	-
	2,000,000	2,500,000	3,000,000	3,529,953	4,100,372	-
	5,950	29,160	22,645	47,600	74,650	-
	3,172,208	3,117,613	2,997,240	4,106,843	3,305,736	2,088,552
	(3,426,708)	(3,463,613)	(3,047,240)	(4,954,328)	(3,727,490)	(2,157,552)
	2,441,840	2,200,532	2,983,660	2,738,526	4,247,310	(64,043)
\$	4,844,525	\$ 2,039,896	\$ 2,164,282	\$ (927,187)	\$ 889,840	\$ (743,412)
	4.6%	5.5%	6.2%	7.2%	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
2023	\$ 3,640,959,920	\$ 10,402,742,629	\$ 583,760,510	\$ 663,364,216
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

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		
\$ 4,224,720,430	\$ 11,066,106,845	38.18%	10.6
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

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

	2023	2022	2021	2020
<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	0.60	0.25
Children Services	1.80	1.80	1.80	1.80
Total	10.60	10.60	10.60	10.25
<b>School Districts within the County:</b>				
Chippewa Local	41.00	41.20	41.20	41.60
Dalton Local	48.60	49.65	49.65	49.45
Green Local	56.40	57.55	57.55	58.25
Orrville City	58.90	60.70	60.70	62.15
Wooster City	81.10	79.60	79.60	76.35
<b>Overlapping School Districts :</b>				
Norwayne Local	33.50	34.05	34.05	34.20
Northwestern Local	30.50	31.00	31.00	32.10
Rittman Exempted Village	60.50	62.00	62.00	62.85
Southeast Local	46.00	46.50	46.50	46.50
Triway Local	47.00	47.50	47.50	47.70
East Holmes Local	24.26	24.41	24.41	24.41
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	51.30	53.30	53.30	53.30
Tuslaw Local	61.00	62.60	62.60	62.60
West Holmes Local	31.10	32.74	32.74	32.74
<b>Vocational School:</b>				
Ashland - West Holmes	5.20	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	23.30	20.80	20.80	20.80
Congress	0.00	12.40	12.40	12.40
Creston	11.80	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	2.70	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	3.70	2.70

2019	2018	2017	2016	2015	2014
2.00	2.00	2.00	2.00	2.00	2.00
5.50	5.50	5.50	5.50	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	10.25	9.25	9.25
41.60	41.90	41.90	41.90	44.30	39.40
49.45	49.60	49.60	49.70	49.90	50.10
58.25	58.35	58.35	58.45	59.65	57.05
62.45	62.45	62.85	63.35	63.40	63.40
76.35	76.35	76.35	80.00	79.90	79.90
34.20	34.25	34.25	34.25	34.75	35.15
32.10	31.10	31.10	31.00	31.80	32.30
62.85	63.15	63.20	63.50	63.70	64.10
46.50	48.25	49.20	49.55	49.95	50.25
47.70	48.40	48.60	48.75	48.80	48.80
24.41	24.98	25.02	25.06	25.26	25.33
49.40	49.40	49.40	49.40	49.40	49.40
53.30	54.40	55.00	55.10	55.20	56.00
62.60	62.45	64.30	64.70	65.10	65.80
32.74	33.35	33.50	33.58	34.21	34.44
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	4.60	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	10.40	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
9.10	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	5.40	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*

	2023	2022	2021	2020
<b>Townships:</b>				
Baughman	2.40	2.40	2.40	2.40
Canaan	10.20	10.20	10.20	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	9.10	9.10	9.10	9.10
Clinton	10.50	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	3.10	2.40
Milton	8.35	8.35	8.35	8.35
Paint	9.90	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	5.20	6.20
Wayne	3.10	3.10	3.10	3.10
Wooster	9.65	6.90	6.90	7.20
<b>Other Districts:</b>				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	6.30	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	2.30	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

2019	2018	2017	2016	2015	2014
2.40	2.40	2.40	2.40	2.40	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	9.10	8.10	8.10
6.50	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	8.60	6.30	6.30
3.30	3.30	3.30	3.30	3.30	3.30
2.40	3.10	3.10	3.10	3.10	3.10
8.35	7.85	7.85	7.85	7.85	6.60
10.90	10.90	10.90	10.90	10.30	10.30
5.80	5.80	5.80	5.80	4.30	4.30
5.80	5.80	5.80	5.80	5.80	5.80
6.20	6.20	6.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
7.20	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	5.60	4.30	4.30
1.25	1.30	1.20	1.20	1.20	1.25
3.50	3.50	3.50	3.50	3.50	3.00
1.70	1.70	1.70	1.70	1.70	1.70
3.00	3.00	3.00	3.00	3.00	3.00
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
2023	\$ 37,681,616	\$ 25,511,329	67.70%	\$ 8,472,030	\$ 33,983,359	90.19%	\$ 11,739,285	31.15%
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%

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, 2023 and 2014*

		2023	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 13,125,090	0.31%
CAT Land Co., Inc.	Manufacturer	8,896,720	0.21%
Luk USA, LLC	Manufacturer	6,512,850	0.15%
Haley Farms Ltd	Farm	6,493,230	0.15%
CPI Wooster	Manufacturer	5,894,440	0.14%
Western Reserve Mutual Casualty Company	Insurance	5,856,900	0.14%
JRB Holdings LLC	Real Estate	5,728,690	0.14%
Wooster Real Estate	Real Estate	5,308,110	0.13%
Setzer Properties, LLC	Real Estate	4,871,160	0.12%
1424 E Bowman, LLC	Real Estate	4,213,690	0.10%
ARC STORROH001, LLC	Manufacturer	4,058,500	0.10%
<b>Total Top Ten Principal Taxpayers</b>		<b>\$ 70,959,380</b>	<b>1.68%</b>
<b>Total County Assessed Valuation</b>		<b>\$ 4,224,720,430</b>	
		2014	
Taxpayer	Type of Entity	Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 24,155,590	1.09%
Luk USA, LLC	Manufacturer	6,415,990	0.29%
Insite Wooster LLC	Manufacturer	5,386,990	0.24%
Gerstenslager Company	Manufacturer	4,376,050	0.20%
ARC STORROH001, LLC	Manufacturer	3,749,190	0.17%
CAT Land Co., Inc	Manufacturer	3,702,370	0.17%
Wayne Towne Enterprise, Ltd	Retail	3,674,140	0.17%
JBR Holdings LLC	Manufacturer	3,553,420	0.16%
Scot Industries	Manufacturer	3,476,910	0.16%
Sprenger Wayne Ltd. Co	Retail	3,386,000	0.15%
<b>Total Top Ten Principal Taxpayers</b>		<b>\$ 61,876,650</b>	<b>2.79%</b>
<b>Total County Assessed Valuation</b>		<b>\$ 2,216,644,050</b>	

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
2023	\$ 1,433,280	\$ 1,122,179	78.29%
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%

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	
2023	**	N/A	N/A	N/A	N/A	N/A	N/A
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

\*\* Sewer system revenue bonds were retired in 2022.

(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	Subscription Based Information Technology Arrangement Payable	Sewer Bonds & Loans Payable				
2023	\$ -	\$ -	\$ 157,272	\$ 312,755	\$ 932,971	\$ 3,076,715	\$ 4,479,713	1.38	\$ 38.45	
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	

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>
2023	**	N/A	N/A	N/A	N/A	N/A
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

\*\* Bonded General Obligation Bonds were retired in 2022.

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, 2023*

	Governmental Activities Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
<b>Direct:</b>			
Wayne County	\$ 1,402,998	100.00%	\$ 1,402,998
Total direct	<u>1,402,998</u>		<u>1,402,998</u>
<b>Overlapping:</b>			
City of Wooster	33,220,000	100.00%	33,220,000
City of Orrville	1,700,000	100.00%	1,700,000
Village of Mount Eaton	169,600	100.00%	169,600
City of Norton	1,575,000	0.06%	945
City of Rittman	102,000	96.48%	98,410
Wooster Township	753,315	100.00%	753,315
Orrville City School District	8,310,000	100.00%	8,310,000
Dalton Local School District	11,036,000	100.00%	11,036,000
Chippewa Local School District	13,550,000	100.00%	13,550,000
Green Local School District	8,041,629	100.00%	8,041,629
Northwest Local School District	7,572,093	0.88%	66,634
Norwayne Local School District	5,563,385	93.73%	5,214,561
Rittman Exempted Village School District	3,357,076	97.48%	3,272,478
Tuslaw Local School District	5,660,449	1.05%	59,435
Ashland-West Holmes Career Center	29,650,000	5.84%	1,731,560
Wayne Public Library District	850,000	75.50%	641,750
Total overlapping	<u>131,110,547</u>		<u>87,866,316</u>
Total direct and overlapping debt	<u>\$ 132,513,545</u>		<u>\$ 89,269,314</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*

	2023	2022	2021	2020
Assessed Valuation	\$ 4,224,720,430	\$ 3,402,921,510	\$ 3,344,841,640	\$ 3,020,049,020
Bonded Debt Limit (1)	104,118,011	83,573,038	82,121,041	74,001,226
Outstanding Debt:				
General Obligation Bonds	-	-	844,891	1,654,778
Bond Anticipation Note	-	-	-	1,500,000
Lease Purchase	312,755	375,306	437,857	500,408
Subscription Based Information Technology Arrangement Payable	932,971	-	-	-
Notes Payable	-	-	-	-
OPWC Loans	157,272	194,967	232,663	270,359
Revenue Bonds-Enterprise	-	-	684,000	701,000
Bonds and Loans-Enterprise	3,076,715	3,264,728	2,668,761	2,822,231
Total Outstanding Debt	4,479,713	3,835,001	4,868,172	7,448,776
Less Exemptions:				
General Obligation Bonds:				
OPWC Loans	157,272	194,967	232,663	270,359
Revenue Bonds-Enterprise	-	-	684,000	701,000
Bonds and Loans-Enterprise	3,076,715	3,264,728	2,668,761	2,822,231
Amount Available in Debt Service	-	-	-	-
Total Exemptions	3,233,987	3,459,695	3,585,424	3,793,590
Net Debt	1,245,726	375,306	1,282,748	3,655,186
Voted Debt Margin	102,872,285	83,197,732	80,838,293	70,346,040
Legal Debt Margin as a Percentage of the Debt Limit	98.80%	99.55%	98.44%	95.06%
Bonded Debt Limit (2)	42,247,204	34,029,215	33,448,416	30,200,490
Outstanding Debt:				
General Obligation Bonds	-	-	844,891	1,654,778
Bond Anticipation Note	-	-	-	1,500,000
Lease Purchase	312,755	375,306	437,857	500,408
Subscription Based Information Technology Arrangement Payable	932,971	-	-	-
Notes Payable	-	-	-	-
OPWC Loans	157,272	194,967	232,663	270,359
Revenue Bonds-Enterprise	-	-	684,000	701,000
Bonds and Loans-Enterprise	3,076,715	3,264,728	2,668,761	2,822,231
Total Outstanding Debt	4,479,713	3,835,001	4,868,172	7,448,776
Less Exemptions:				
OPWC Loans	157,272	194,967	232,663	270,359
Revenue Bonds-Enterprise	-	-	684,000	701,000
Bonds and Loans-Enterprise	3,076,715	3,264,728	2,668,761	2,822,231
Amount Available in Debt Service	-	-	-	-
Total Outstanding Debt	3,233,987	3,459,695	3,585,424	3,793,590
Amount of Debt Applicable to Debt Limit	1,245,726	375,306	1,282,748	3,655,186
Unvoted Debt Margin	\$ 41,001,478	\$ 33,653,909	\$ 32,165,668	\$ 26,545,304

- (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.



2019	2018	2017	2016	2015	2014
<u>\$ 2,595,270,470</u>	<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>
63,381,762	60,298,494	58,312,367	57,880,313	57,415,803	53,916,101
2,439,665	3,199,552	3,934,439	4,649,326	5,344,213	6,024,100
2,000,000	2,500,000	3,000,000	3,500,000	4,000,000	-
562,959	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,000,000	-
289,207	188,852	215,928	243,004	236,383	146,797
717,000	733,000	748,000	762,000	776,000	789,000
2,965,901	3,115,671	3,264,241	3,410,513	3,531,200	3,440,201
<u>8,974,732</u>	<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>
289,207	188,852	215,928	243,004	236,383	146,797
717,000	733,000	748,000	762,000	776,000	789,000
2,965,901	3,115,671	3,264,241	3,410,513	3,531,200	3,440,201
-	-	-	782,193	1,269,308	668,658
<u>3,972,108</u>	<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>
5,002,624	5,699,552	6,934,439	7,367,133	9,074,905	5,355,442
<u>58,379,138</u>	<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>
92.11%	90.55%	88.11%	87.27%	84.19%	90.07%
25,952,705	24,719,398	23,924,947	23,752,125	23,566,321	22,166,441
2,439,665	3,199,552	3,934,439	4,649,326	5,344,213	6,024,100
2,000,000	2,500,000	3,000,000	3,500,000	4,000,000	-
562,959	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,000,000	-
289,207	188,852	215,928	243,004	236,383	146,797
717,000	733,000	748,000	762,000	776,000	789,000
2,965,901	3,115,671	3,264,241	3,410,513	3,531,200	3,440,201
<u>8,974,732</u>	<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>
289,207	188,852	215,928	243,004	236,383	146,797
717,000	733,000	748,000	762,000	776,000	789,000
2,965,901	3,115,671	3,264,241	3,410,513	3,531,200	3,440,201
-	-	-	782,193	1,269,308	668,658
<u>3,972,108</u>	<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>
5,002,624	5,699,552	6,934,439	7,367,133	9,074,905	5,355,442
<u>\$ 20,950,081</u>	<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>

**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)
2023	116,510	\$ 6,197,938	\$ 53,174	3.4%
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%

**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	2023 (1)	
		Number of Employees	Percentage of Total Employment
Schaeffler	Manufacturer	1,800	2.56%
J. M. Smucker	Jams, Jellies, Preserves	1,500	2.13%
Wayne County	Governmental	774	1.10%
Ohio Agriculture Research & Development	Schools- Universities & College Academic	500	0.71%
Gerber's Poultry	Agriculture	500	0.71%
Wooster Community Hospital	Medical	381	0.54%
Frito-Lay Inc	Snack Foods	328	0.47%
Cleveland Clinic Wooster	Medical	300	0.43%
Smith Foods, Inc	Dairy	300	0.43%
Venture Products Inc	Manufacturer	300	0.43%
Total		<u>6,683</u>	<u>9.49%</u>
Total Employment within the County (2)		<u>70,418</u>	

Employer	Industry	2014	
		Number of Employees	Percentage of Total Employment
J.M. Smucker	Jams, Jellies, Preserves	1,660	2.78%
Luk USA LLC	Automotive	1,400	2.34%
College of Wooster	Schools- Universities & College Academic	850	1.42%
Buehlers Food	Retail - Grocery	775	1.30%
Wooster Community Hospital	Hospitals	700	1.17%
JLG Industries	Industrial Lifts	700	1.17%
Artiflex	Metal Stamping (Manufacturers)	700	1.17%
Wooster Brush	Paint Brushes and Rollers	525	0.88%
Ohio State University	Schools- Universities & College Academic	500	0.84%
Wal-Mart Supercenter	Department Store	500	0.84%
Total		<u>8,310</u>	<u>13.91%</u>
Total Employment within the County		<u>59,762</u>	

Sources:

- (1) Wayne County Economic Development Council
- (2) Bureau of Economic Analysis

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

	2023	2022	2021	2020
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	22.50	22.00	20.50	23.00
Auditor	20.00	19.00	25.75	26.50
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	30.50	30.00	31.50	31.00
Board of Elections	13.75	8.50	10.00	8.50
Recorder	4.00	4.00	4.00	3.00
Buildings and Grounds	6.00	5.00	5.25	5.00
Data Processing	2.00	2.00	2.00	2.00
<b>Judicial</b>				
Common Pleas Court	12.00	12.00	12.00	13.00
Probate Court	8.00	7.50	6.50	6.50
Juvenile Court	19.75	16.50	19.00	19.25
Municipal Court	19.00	18.00	19.00	21.00
Clerk of Courts	28.00	27.00	28.00	26.75
Law Library	0.50	0.50	0.50	0.50
<b>Public Safety</b>				
Sheriff	91.75	88.25	88.25	88.50
Probation	8.00	10.00	9.00	7.00
Disaster Services	2.00	2.00	2.00	2.00
Coroner	4.50	3.75	4.50	5.50
Justice Center	14.00	13.75	15.50	16.25
<b>Public Works</b>				
Engineer	45.00	45.50	44.00	46.00
Building Department	5.25	5.25	5.25	5.00
Sewer District	4.00	4.00	5.00	5.00
Wayne County Airport	3.25	3.25	1.75	3.25
<b>Health</b>				
DD	80.00	72.75	80.00	69.75
Dog and Kennel	8.00	6.25	6.50	6.75
<b>Human Services</b>				
Care Center	58.50	56.00	53.00	56.00
Jobs and Family Services	70.00	67.75	67.75	75.50
Children's Services	66.50	63.25	71.00	69.00
Child Support Enforcement Agency	20.00	20.00	18.50	21.00
Veteran Services	14.50	12.00	11.00	11.00
<b>Total</b>	<u>686.25</u>	<u>650.75</u>	<u>672.00</u>	<u>678.50</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 December 31 each year.

**Source:** County departmental records.

2019	2018	2017	2016	2015	2014
23.00	21.00	19.50	18.75	18.75	18.50
26.50	26.50	26.25	26.50	24.00	27.50
5.00	5.00	4.50	4.50	4.00	4.25
30.00	32.00	29.50	30.00	29.25	19.50
10.00	10.50	43.00	21.00	22.00	18.50
4.00	4.00	4.00	4.00	4.00	4.00
5.00	6.25	5.00	5.00	5.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
14.00	13.00	13.25	19.25	20.25	20.75
6.50	5.50	6.00	6.00	5.50	5.00
20.50	19.25	19.50	18.50	18.50	19.00
20.00	23.00	23.00	21.00	20.75	21.00
28.75	27.75	33.75	29.75	32.00	32.00
0.50	0.50	0.50	0.50	1.00	0.50
82.75	87.75	89.25	82.75	80.25	79.50
7.00	7.00	7.00	2.50	2.50	2.50
2.00	2.00	3.00	3.00	2.00	2.00
3.50	2.75	2.00	2.50	2.00	2.00
16.00	17.00	16.00	14.75	16.25	18.50
47.00	42.00	35.00	46.00	46.00	44.50
5.00	5.00	4.00	5.00	6.00	5.50
4.00	4.00	4.00	3.00	3.00	3.00
3.25	2.75	3.25	2.50	2.00	0.00
84.00	78.25	100.50	106.50	113.00	132.25
6.25	5.25	4.00	4.00	2.50	0.00
83.75	61.00	70.75	63.00	60.00	62.00
56.00	74.25	59.00	68.50	57.50	61.00
68.50	67.00	63.00	65.50	63.50	63.00
22.00	21.00	22.25	22.25	22.25	23.25
10.00	11.00	12.00	12.00	12.50	12.00
<u>696.75</u>	<u>684.25</u>	<u>724.75</u>	<u>710.50</u>	<u>698.25</u>	<u>706.50</u>

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

	2023	2022	2021	2020
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	702	700	698	685
Number of meetings	54	52	53	53
<b>Auditor</b>				
Number of non-exempt conveyances	2,158	2,451	2,548	2,520
Number of exempt conveyances	2,075	2,188	2,054	1,845
Number of real estate transfers	4,233	4,639	4,602	4,365
Number of county parcels	57,130	59,983	59,563	59,409
Number of personal property returns	-	-	-	-
Number of checks issued	15,979	13,272	15,354	15,433
<b>Treasurer</b>				
Number of parcel billings	119,536	119,125	118,827	118,725
Return on portfolio	96	96	95	96
<b>Prosecuting Attorney</b>				
Number of cases - criminal - felony	664	473	547	602
Number of cases - criminal - municipal	1,549	1,721	1,459	1,408
Number of cases - traffic	835	915	922	995
Number of cases - civil	396	272	236	128
Number of township requests (2)	31	29	22	40
<b>Board of Elections</b>				
Number of registered voters	72,724	73,514	73,498	74,505
Number of voters last general election	38,131	39,126	15,440	54,848
Percentage of registered voters that voted	52.43%	53.22%	21.00%	73.62%
Number Voting Machines	440	440	440	440
<b>Recorder</b>				
Number of deeds recorded	4,705	4,378	4,358	4,193
Number of mortgages recorded	2,923	4,129	5,294	4,779
Number of military discharges recorded	42	17	18	12
<b>Buildings and Grounds</b>				
Number of buildings	25	25	25	25
Square footage of buildings	678,724	678,724	678,724	678,724
<b>Data Processing</b>				
Number of users served	146	145	130	134
<b>Central Purchasing</b>				
Number of bid contracts awarded	109	64	48	74
Number of purchase orders issued	1,676	1,768	1,523	1,630
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of civil cases filed	462	541	447	426
Number of criminal cases filed	662	473	552	602
Number of domestic cases filed	433	407	409	402
<b>Probation</b>				
Average daily case load	257	264	294	280
<b>Domestic Relations</b>				
Number of cases filed	433	407	407	402
Number of protective orders	88	112	90	75
<b>Probate Court (1)</b>				
Number of civil cases filed	1,419	1,579	1,545	1,383
<b>Juvenile Court</b>				
Number of adjudged delinquent cases filed	346	221	181	245

2019	2018	2017	2016	2015	2014
668	618	644	639	617	642
53	53	55	52	52	56
2,578	2,487	2,395	2,303	2,402	41
1,791	1,768	1,859	1,746	1,745	91
4,369	4,255	4,254	4,049	4,147	3,886
59,357	59,274	59,525	59,461	59,068	58,970
-	-	-	-	-	-
17,669	16,034	16,940	16,264	16,265	16,327
118,524	119,055	119,054	118,142	117,948	117,912
98	98	98	94	93	94
679	723	500	402	365	429
1,707	2,165	2,180	2,057	1,828	2,129
1,081	1,081	1,221	780	716	823
262	185	166	354	956	1,007
52	72	82	67	140	170
71,409	75,115	74,697	74,797	72,454	73,018
20,872	74,797	24,694	50,485	31,735	27,297
29.23%	54.08%	33.06%	68.00%	44.00%	37.00%
440	438	438	438	438	432
4,527	4,503	4,406	4,192	4,197	3,911
3,832	3,668	3,998	3,867	3,866	3,557
74	86	93	87	113	97
25	25	25	25	25	22
678,724	678,724	678,724	678,724	678,724	678,724
146	140	118	118	117	120
1,741	1,550	1,649	1,683	1,799	1,851
582	565	550	591	431	622
617	752	499	402	370	429
418	518	404	363	385	445
275	260	299	327	372	440
418	518	404	53	385	445
77	89	63	23	36	71
1,334	1,370	N/A	1,459	1,414	1,429
392	298	317	389	365	342

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

	2023	2022	2021	2020
<b>Municipal Court</b>				
Number of civil cases filed	1,890	1,562	1,462	1,350
Number of criminal cases filed	11,027	11,068	9,653	8,612
Number of domestic cases filed	271	242	282	312
<b>Probation</b>				
Average daily case load	315+/-	200+/-	181+/-	179+/-
<b>Clerk of Courts</b>				
Number of civil cases filed	465	541	447	426
Number of criminal cases filed	563	404	494	602
<b>Law Library</b>				
Law Library Budget	\$ 220,179	\$ 277,518	\$ 261,799	\$ 261,799
Number of volumes in collection	6,000	6,000	8,300	8,300
Number of electronic subscriptions	3	3	4	4
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	131	110	109	110
Prisoners booked	2,992	2,917	2,811	2,568
Prisoners released	2,967	2,912	2,810	2,600
Out of County bed days used	4,626	1,098	3	460
<b>Enforcement</b>				
Number of incidents reported	2,846	3,053	3,297	15,945
Number of citations issued	2,500	2,678	2,078	2,716
Number of papers served	4,903	4,022	3,863	2,855
Number of telephone calls	102,215	85,454	86,887	91,459
Number of transport hours	5,452	4,297	6,232	5,299
Number of court security hours	4,199	4,204	4,227	4,206
<b>Disaster Services</b>				
Number of emergency responses	-	-	1	52
<b>Coroner</b>				
Number of cases investigated	115	122	145	128
Number of autopsies performed	6	7	4	7
Number of referrals	386	374	359	302
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	123	55	39	66
Number of bridges replaced/improved	12	12	9	20
Number of culverts built/replaced/improved	42	34	44	58
<b>Building Department</b>				
Number of permits issued	777	750	754	745
Number of inspections performed	6,174	5,307	5,164	5,539
<b>Sewer District</b>				
Average daily sewage treated	250,000	249,588	430,000	425,000
Number of tap-ins	4	8	6	1
Number of customers	980	991	983	977



2019	2018	2017	2016	2015	2014
1,908	2,024	1,888	1,672	N/A	N/A
13,299	13,986	14,760	13,000	N/A	N/A
459	440	597	578	N/A	N/A
202+/-	59.60	150+/-	77.80	73.00	68.40
582	539	842	591	674	627
610	771	500	402	370	429
\$ 287,973	\$ 243,321	\$ 296,147	\$ 309,880	\$ 303,757	\$ 278,184
8,300	8,285	8,270	8,260	8,240	8,215
5	5	5	5	5	5
137	141	130	117	109	114
3,080	3,408	3,210	2,795	2,498	2,868
3,079	3,402	3,203	2,773	2,386	2,881
5	6	3	9	5	3
15,318	15,061	14,477	13,828	13,125	10,732
2,145	1,706	1,695	1,855	1,885	1,485
2,886	3,467	2,657	2,768	2,056	2,285
71,432	65,201	58,432	53,432	51,107	48,987
7,008	5,802	4,672	5,170	4,871	3,658
4,224	4,876	4,636	4,160	4,162	4,307
1	-	1	4	4	9
121	105	104	121	110	84
15	10	5	12	15	13
457	454	463	407	223	189
92	37	57	13	8	18
10	9	9	5	7	5
38	58	10	49	24	34
719	701	706	710	725	661
5,271	5,075	5,080	5,146	5,438	4,591
425,000	425,000	375,000	375,000	375,000	425,000
3	1	14	7	8	1
968	962	961	954	935	930

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

	2023	2022	2021	2020
Health				
DD				
Number of students enrolled				
Early intervention program	267	240	216	137
Preschool	-	-	-	9
School age	27	35	32	35
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	N/A
Pre - ETS	90	80	73	64
Human Services				
Jobs and Family Services				
Average client count - food stamps	8,477	9,503	9,694	9,431
Average client count - day care	636	512	700	874
Average client count - WIA	24	17	8	8
Average client count - heating assistance	6	8	8	33
Average client count - job placement	1,601	1,450	1,606	1,645
Children's Services				
Average client count - foster care	107	96	122	124
Average client count - adoption	9	16	14	17
Child Support Enforcement Agency				
Average number of active support orders	6,107	5,662	5,814	5,943
Percentage collected	74.39%	76.47%	78.77%	77.42%
Veteran Services				
Number of clients served	51	57	44	83
Amount of benefits paid to County residents	\$ 81,928	\$ 79,003	\$ 39,994	\$ 103,271
Community and Economic Development (3)				
Number of contacts	N/A	N/A	N/A	N/A
Number of projects	2	-	3	1
Number of jobs created	4	-	-	-
Number of jobs retained	3	-	-	-
Risk Management				
Number of claims	21	25	23	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.

2019	2018	2017	2016	2015	2014
134	127	115	112	94	93
11	13	15	15	16	23
36	26	34	37	40	52
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	4	11	5
67	67	67	65	46	41
98	93	-	-	-	-
8,743	9,028	10,277	10,954	11,372	11,851
811	719	556	570	603	368
17	26	26	82	119	115
46	39	65	50	34	27
2,530	1,818	3,157	7,615	6,977	7,310
133	131	116	131	127	111
17	14	16	15	31	21
6,011	5,895	5,963	6,021	6,348	6,498
77.21%	77.52%	78.09%	77.58%	77.00%	76.50%
116	147	139	155	160	182
\$ 187,297	\$ 166,013	\$ 180,989	\$ 96,281	\$ 224,898	\$ 220,930
N/A	N/A	N/A	N/A	N/A	N/A
-	-	-	1	-	-
-	-	-	8	-	-
-	-	-	8	-	-
N/A	26	13	24	23	-

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

	2023	2022	2021	2020
<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	37	38	39	28
<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

2019	2018	2017	2016	2015	2014
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	438	432	432	432
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	22	24	29	32
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*

	2023	2022	2021	2020
Coroner				
Number of emergency response vehicles	1	1		1
Public Works				
Engineer				
Centerline miles of roads	499	499	499	499
Number of bridges	486	489	489	490
Number of culverts-estimated	2,885	2,863	2,614	2,619
Number of traffic signs-estimated	8,618	8,642	8,642	9,950
Number of vehicles	58	58	56	58
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	17	16	15
Miles of sewer lines	40	40	40	40
Health				
DD				
Number and type of facilities	2	2	2	2
Number of busses	7	7	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	9	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

2019	2018	2017	2016	2015	2014
1	1	1	1	1	1
499	500	499	500	500	500
492	492	494	494	487	487
2,647	2,824	2,550	2,550	2,550	2,550
9,314	10,123	8,500	8,500	8,000	8,000
57	62	62	61	60	60
1,881	1,881	1,881	1,881	1,881	1,881
7	7	8	7	7	8
15	14	14	14	14	12
40	32	26	26	26	23
2	3	3	4	4	4
8	8	12	14	15	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
10	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	3	2

# WAYNE COUNTY ELECTED OFFICIALS

## DECEMBER 31, 2023

### AUDITOR

*Jarra Underwood*  
*Russell Robertson (3/1/2024)*

### ENGINEER

*Scott Miller*

### BOARD OF COMMISSIONERS

*Ron Amstutz*  
*Jonathan Hofstetter*  
*Sue Smail*

### PROSECUTOR

*Angela Wypasek*

### RECORDER

*Jane Carmichael*

### CLERK OF COURTS

*Tim Neal*

### SHERIFF

*Travis Hutchinson*

### COMMON PLEAS JUDGES

*Corey Spitler*  
*Timothy Vansickle*

### TREASURER

*Melissa Koch*

### CORONER

*Amy Jolliff*

### MUNICIPAL COURT JUDGES

*Michael Rickett*  
*Nathan Shaker*

### PROBATE/JUVENILE JUDGE

*Latecia Wiles*



# 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 7/25/2024**

65 East State 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)